

JAN 13 1999

WAYS AND MEANS

HOUSE FILE  
BY TYRRELL

68

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act eliminating licensed executive search agencies as an  
2 enumerated service that is subject to the state sales and use  
3 taxes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 422.43, subsection 11, unnumbered  
2 paragraph 1, Code 1999, is amended to read as follows:

3 The following enumerated services are subject to the tax  
4 imposed on gross taxable services: alteration and garment  
5 repair; armored car; vehicle repair; battery, tire, and  
6 allied; investment counseling; service charges of all  
7 financial institutions; barber and beauty; boat repair;  
8 vehicle wash and wax; carpentry; roof, shingle, and glass  
9 repair; dance schools and dance studios; dating services; dry  
10 cleaning, pressing, dyeing, and laundering; electrical and  
11 electronic repair and installation; rental of tangible  
12 personal property, except mobile homes which are tangible  
13 personal property; excavating and grading; farm implement  
14 repair of all kinds; flying service; furniture, rug,  
15 upholstery repair and cleaning; fur storage and repair; golf  
16 and country clubs and all commercial recreation; house and  
17 building moving; household appliance, television, and radio  
18 repair; jewelry and watch repair; limousine service, including  
19 driver; machine operator; machine repair of all kinds; motor  
20 repair; motorcycle, scooter, and bicycle repair; oilers and  
21 lubricators; office and business machine repair; painting,  
22 papering, and interior decorating; parking facilities; pipe  
23 fitting and plumbing; wood preparation; ~~licensed-executive~~  
24 ~~search-agencies~~; private employment agencies, excluding  
25 services for placing a person in employment where the  
26 principal place of employment of that person is to be located  
27 outside of the state; sewage services for nonresidential  
28 commercial operations; sewing and stitching; shoe repair and  
29 shoeshine; sign construction and installation; storage of  
30 household goods, mini-storage, and warehousing of raw  
31 agricultural products; swimming pool cleaning and maintenance;  
32 taxidermy services; telephone answering service; test  
33 laboratories, including mobile testing laboratories and field  
34 testing by testing laboratories, and excluding tests on humans  
35 or animals; termite, bug, roach, and pest eradicators; tin and

1 sheet metal repair; turkish baths, massage, and reducing  
2 salons, excluding services provided by massage therapists  
3 licensed under chapter 152C; weighing; welding; well drilling;  
4 wrapping, packing, and packaging of merchandise other than  
5 processed meat, fish, fowl, and vegetables; wrecking service;  
6 wrecker and towing; pay television; campgrounds; carpet and  
7 upholstery cleaning; gun and camera repair; janitorial and  
8 building maintenance or cleaning; lawn care, landscaping, and  
9 tree trimming and removal; pet grooming; reflexology; security  
10 and detective services; tanning beds or salons; and water  
11 conditioning and softening.

12 EXPLANATION

13 Specific enumerated services are presently subject to the  
14 state sales and use taxes. One of these is licensed executive  
15 search agencies. The bill eliminates this service as an  
16 enumerated service subject to the state sales and use taxes.

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