

House Study Bill 105

Bill Text

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1 1 Section 1. Section [422.45](#), Code 1999, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 55. The gross receipts from the sale of
1 4 items to the operator of a car wash and wax facility which
1 5 items are used by the facility operator or motor vehicle user
1 6 in the washing, waxing, or vacuuming of the motor vehicle.
1 7 The items to which this exemption applies include, but are not
1 8 limited to, soap, cleanser, wax, water, rags, and towels.
1 9 Items which become real property or are attached to real
1 10 property, including scrubbers, are not exempt under this
1 11 subsection.

1 12 EXPLANATION
1 13 The bill exempts from the state sales and use taxes the
1 14 sale of the inputs used in a car wash and wax facility. These
1 15 inputs include soap, cleanser, wax, water, rags, and towels.
1 16 LSB 1854HC 78
1 17 mg/cf/24