

FILED FEB 9 1999

SENATE FILE 118

BY FLYNN

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

**A BILL FOR**

1 An Act exempting the sales of nonprescription drugs and vitamins  
 2 from state sales and use taxes.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

SF 118  
 WAYS & MEANS

1 Section 1. Section 422.45, Code 1999, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 14. The gross receipts from the sales of  
4 nonprescription drugs or vitamins. "Drug" means the same as  
5 defined in section 124.101, except "drug" does not include a  
6 controlled substance as defined in section 124.101.

7 EXPLANATION

8 The bill exempts from the state sales and use taxes the  
9 sales of nonprescription drugs or vitamins. A nonprescription  
10 drug does not include a controlled substance.

11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35