

FILED FEB 9 1999

SENATE FILE 119
BY FLYNN

(COMPANION TO LSB 1986HH
BY DRAKE)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the exemption of the sales of ski lift passes
2 from the state sales and use taxes and including an effective
3 date.

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

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SF 119
WAYS & MEANS

1 Section 1. Section 422.45, subsection 2, Code 1999, is
2 amended to read as follows:

3 2. The gross receipts from the sales, furnishing, or
4 service of transportation service except the rental of
5 recreational vehicles or recreational boats, except the rental
6 of motor vehicles subject to registration which are registered
7 for a gross weight of thirteen tons or less for a period of
8 sixty days or less, and except the rental of aircraft for a
9 period of sixty days or less. The sale of a daily or season
10 ski lift pass is a sale, furnishing, or service of a
11 transportation service which is exempt under this subsection.

12 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
13 immediate importance, takes effect upon enactment.

14 EXPLANATION

15 The gross receipts from the sales, furnishing, or service
16 of transportation service is generally exempt from the state
17 sales and use taxes. This bill specifies that the sales of
18 daily or season ski lift passes are considered a
19 transportation service for purposes of the exemption.

20 The bill takes effect upon enactment.

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1 associations, meet following the 2000 Session of the
2 General Assembly for the purpose of studying issues
3 related to railroad rights-of-way crossings by
4 utilities, consider the legislative solutions offered
5 during the 2000 Session of the General Assembly, as
6 well as additional proposals, make efforts to resolve
7 legal and practical problems and differences of
8 opinion, if necessary prepare legislation proposing
9 solutions to the problems which exist, and prepare a
10 detailed report regarding the efforts to resolve the
11 problems and develop necessary legislation; and

12 BE IT FURTHER RESOLVED, That the Iowa Utility
13 Board, in cooperation with the state department of
14 transportation, office of rail, facilitate the
15 meetings of the parties involved by providing an
16 administrative structure for such meetings pursuant to
17 suggested procedures provided by the Iowa Utility
18 Board and agreed to by the parties; and

19 BE IT FURTHER RESOLVED, That a report regarding the
20 efforts to resolve the problems, accompanied by
21 suggested legislation, be forwarded to the Senate
22 Majority and Minority Leaders and the Speaker of the
23 House and the House Minority Leader not later than
24 November 1, 2000.

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