

FILED FEB 10 1999

SENATE FILE 126  
BY BOLKCOM

(COMPANION TO HF 111 BY MYERS)

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

A BILL FOR

1 An Act relating to the exemption from the sales, services, and  
2 use taxes of the gross receipts from the sale, furnishing, or  
3 service of gas, electricity, and heat, and of fuel used for  
4 heating of residential-type dwellings and including an  
5 applicability date provision.

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

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SF 126  
WAYS & MEANS

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

3 NEW SUBSECTION. 55. The gross receipts from the sale,  
4 furnishing, or service of gas, electricity, and heat for  
5 residential dwellings and units of apartment complexes used  
6 for human occupancy and the gross receipts from the sale,  
7 furnishing, or service of fuel, including propane and heating  
8 oil, used to provide heat for residential dwellings and units  
9 of apartment complexes used for human occupancy.

10 Sec. 2. APPLICABILITY. This Act applies to the gross  
11 receipts from the sale, furnishing, or service of fuel used  
12 for heating purposes if such sale, furnishing, or service  
13 occurs on or after the effective date of this Act, and applies  
14 to the gross receipts from the sale, furnishing, or service of  
15 gas, electricity, or heat if the date of the billing of the  
16 customer is on or after the effective date of this Act.

17 EXPLANATION

18 This bill exempts from the sales and use taxes the gross  
19 receipts from the sale, furnishing, or service of fuel,  
20 including propane and heating oil, used for heating purposes  
21 for residential-type dwellings and of gas, electricity, or  
22 heat for residential-type dwellings. The bill has an  
23 applicability date provision that makes the exemptions apply  
24 to such sale, furnishing, or service occurring on or after the  
25 effective date of this Act, or to utility billings dated on or  
26 after the effective date of this Act.

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