

FILED FEB 23 1999

SENATE FILE
BY SOUKUP

197

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

A BILL FOR

1 An Act exempting hospices from the state sales and use taxes.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SF 197
WAYS & MEANS

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

3 NEW SUBSECTION. 54A. The gross receipts from the sale or
4 rental of tangible personal property or from services
5 performed, rendered, or furnished to a freestanding hospice
6 facility which operates a hospice program as defined in 42
7 C.F.R., ch. IV, § 418.3, which property or services are to be
8 used in the hospice program.

9 EXPLANATION

10 The bill exempts from the sales and use taxes the sale of
11 tangible personal property or services furnished or rendered
12 to a freestanding hospice facility which operates a hospice
13 program and where the property or services are to be used in
14 the hospice program.

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