

FILED FEB 8 2000

SENATE FILE
BY REHBERG

2101

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 and use taxes of
2 horticultural purchases to be used or planted on land in the
3 federal conservation reserve program and including an
4 effective date.

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

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SF 2101
WAYS & MEANS

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

3 NEW SUBSECTION. 57. The gross receipts from the sales of
4 trees, shrubs, annuals, perennials, and similar horticultural
5 products used or planted on land in the federal conservation
6 reserve program.

7 Sec. 2. EFFECTIVE DATE. This Act, being deemed of
8 immediate importance, takes effect April 1, 2000.

9 EXPLANATION

10 This bill exempts from the sales and use taxes the sale of
11 trees, shrubs, annuals, perennials, and other horticultural
12 products used or planted on land in the federal conservation
13 reserve program.

14 The bill takes effect April 1, 2000.

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