

FILED FEB 21 2000.

SENATE FILE

2219

BY SZYMONIAK

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act relating to the sales and use taxes on limousine services.

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

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SF 2219
WAYS & MEANS

1 Section 1. Section 422.43, subsection 11, unnumbered
2 paragraph 1, Code Supplement 1999, is amended to read as
3 follows:

4 The following enumerated services are subject to the tax
5 imposed on gross taxable services: alteration and garment
6 repair; armored car; vehicle repair; battery, tire, and
7 allied; investment counseling; service charges of all
8 financial institutions; barber and beauty; boat repair;
9 vehicle wash and wax; carpentry; roof, shingle, and glass
10 repair; dance schools and dance studios; dating services; dry
11 cleaning, pressing, dyeing, and laundering; electrical and
12 electronic repair and installation; rental of tangible
13 personal property, except mobile homes which are tangible
14 personal property; excavating and grading; farm implement
15 repair of all kinds; flying service; furniture, rug,
16 upholstery repair and cleaning; fur storage and repair; golf
17 and country clubs and all commercial recreation; house and
18 building moving; household appliance, television, and radio
19 repair; jewelry and watch repair; limousine service, including
20 driver but excluding transportation service by means of a van
21 or van-type vehicle, including driver; machine operator;
22 machine repair of all kinds; motor repair; motorcycle,
23 scooter, and bicycle repair; oilers and lubricators; office
24 and business machine repair; painting, papering, and interior
25 decorating; parking facilities; pipe fitting and plumbing;
26 wood preparation; licensed executive search agencies; private
27 employment agencies, excluding services for placing a person
28 in employment where the principal place of employment of that
29 person is to be located outside of the state; sewage services
30 for nonresidential commercial operations; sewing and
31 stitching; shoe repair and shoeshine; sign construction and
32 installation; storage of household goods, mini-storage, and
33 warehousing of raw agricultural products; swimming pool
34 cleaning and maintenance; taxidermy services; telephone
35 answering service; test laboratories, including mobile testing

1 laboratories and field testing by testing laboratories, and
2 excluding tests on humans or animals; termite, bug, roach, and
3 pest eradicators; tin and sheet metal repair; turkish baths,
4 massage, and reducing salons, excluding services provided by
5 massage therapists licensed under chapter 152C; weighing;
6 welding; well drilling; wrapping, packing, and packaging of
7 merchandise other than processed meat, fish, fowl, and
8 vegetables; wrecking service; wrecker and towing; pay
9 television; campgrounds; carpet and upholstery cleaning; gun
10 and camera repair; janitorial and building maintenance or
11 cleaning; lawn care, landscaping, and tree trimming and
12 removal; pet grooming; reflexology; security and detective
13 services; tanning beds or salons; and water conditioning and
14 softening.

15 EXPLANATION

16 This bill specifies that limousine service which is subject
17 to the sales and use taxes does not include transportation
18 service by means of a van or van-type vehicle and also does
19 not include the cost of the driver of the van or van-type
20 vehicle.

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