

FILED MAR 1 1999

SENATE FILE 257
BY BARTZ

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

A BILL FOR

1 An Act exempting the sale of feed for use by animals in
2 commercial establishments from state sales and use tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SF 257
WAYS & MEANS

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

3 NEW SUBSECTION. 31. The gross receipts from the sale of
4 feed for animals in an establishment operated by a person who
5 is granted a license or certificate of registration to operate
6 a boarding kennel, commercial kennel, research facility, pet
7 shop, or public auction or to operate as a commercial breeder
8 or dealer, all as provided in chapter 162.

9 EXPLANATION

10 This bill amends Code section 422.45 which provides
11 exemptions from the state's sales and use tax. The bill
12 exempts gross receipts from the sale of feed for animals in an
13 establishment operated by a person who is granted a license or
14 certificate of registration to operate a boarding kennel,
15 commercial kennel, research facility, pet shop, or public
16 auction, or to operate as a commercial breeder or dealer, all
17 as provided in Code chapter 162.

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