

Johnson
Bartz
Soukup

SSB-1217

Ways & Means

Succeeded By

(SF) HF 472

SENATE FILE _____
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
JOHNSON)

Passed Senate, Date _____ Passed House, Date _____

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

Approved _____

A BILL FOR

1 An Act relating to a sales and use tax exemption for the
2 providing of personal emergency response system services.

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

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

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
4 rendering, furnishing, or performing of personal emergency
5 response system services involving communications services
6 that allow the customer to easily notify the service provider
7 that the customer or a person in the customer's dwelling has
8 an immediate or emergent need which requires the assistance of
9 a customer-designated responder whom the service provider will
10 contact.

11 EXPLANATION

12 The bill provides for a sales and use tax exemption for the
13 rendering, furnishing, or performing of personal emergency
14 response system services. These services are communications
15 services which allow the customer to easily contact the
16 service provider when the customer or a person in the
17 customer's dwelling has an immediate or emergent need. The
18 service provider then contacts a responder designated by the
19 customer to come to the customer's assistance.

20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

H-4/27/99 W.D. Means

FILED APR 14 1999

SENATE FILE 472
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1217)

Passed Senate, ^(P.1931) Date 4/27/99 Passed House, Date _____
Vote: Ayes 48 Nays 0 Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to a sales and use tax exemption for the
2 providing of personal emergency response system services.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23

SF 472

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
4 rendering, furnishing, or performing of personal emergency
5 response system services involving communications services
6 that allow the customer to easily notify the service provider
7 that the customer or a person in the customer's dwelling has
8 an immediate or emergent need which requires the assistance of
9 a customer-designated responder whom the service provider will
10 contact.

11 EXPLANATION

12 The bill provides for a sales and use tax exemption for the
13 rendering, furnishing, or performing of personal emergency
14 response system services. These services are communications
15 services which allow the customer to easily contact the
16 service provider when the customer or a person in the
17 customer's dwelling has an immediate or emergent need. The
18 service provider then contacts a responder designated by the
19 customer to come to the customer's assistance.

20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35