MAR	6	2001		
WAYS	AND	MEANS	HOUSE FILE 522	
			BY TEIG, MERTZ, KLEMME, HUSEMAN, HOUSE	ER,
			RAYHONS, EDDIE, VAN ENGELENHOVEN,	

RAYHONS, EDDIE, VAN ENGELENHOVEN, ARNOLD, DIX, HOFFMAN, BOGGESS, DOLECHECK, ALONS, ROBERTS, EICHHORN, KETTERING, FREVERT, HORBACH, CORMACK, and BARRY

Passed	House,	Date	Passed	Senate,	Date
Vote:	Ayes	Nays	Vote:	Ayes	Nays
	Ap	oproved		<u></u>	

## A BILL FOR

<pre>2 cost of agricultural soil sampling and testing. 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</pre>	1	An	Act	rel	atir	ng t	o ar	n exe	empt	ion	from	sale	es ar	nd use	tax	kes o	f th	e
4         5         6         7         8         9         10         11         12         13         14         15         16         17         18         19					-													
5         6         7         8         9         10         11         12         13         14         15         16         17         18         19	3	BE	IT	ENAC	TED	BY	THE	GEN	ERAL	ASS	EMBLY	OF	THE	STATE	OF	IOWA	:	
6         7         8         9         10         11         12         13         14         15         16         17         18         19	4																	
7       8       9         9       10       11         11       12       13         13       14       15         16       17       18         19       19       19	5																	
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HF 522

S.F. \_\_\_\_\_ H.F. <u>522</u>

Section 1. Section 422.45, Code 2001, is amended by adding 2 the following new subsection: NEW SUBSECTION. 60. The gross receipts from the sales or 4 furnishing, performing, or rendering of agricultural soil 5 sampling and testing when the sampling and testing are done as 6 part of a normal agronomic practice. EXPLANATION This bill exempts from sales and use taxes the cost of 9 agricultural soil sampling and testing when the sampling and 10 testing are done as part of a normal agronomic practice.