

JAN 23 2001

WAYS AND MEANS

HOUSE FILE 82  
BY TEIG and O'BRIEN

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the exemption of the sales of horses from  
2 state sales and use taxes.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 82

1 Section 1. Section 422.45, subsection 17, Code 2001, is  
2 amended to read as follows:

3 17. The gross receipts from the sale of horses, ~~commonly~~  
4 ~~known-as-draft-horses, when-purchased-for-use-and-so-used-as-a~~  
5 ~~draft-horse.~~

6 EXPLANATION

7 Current law exempts the sale of draft horses from the state  
8 sales and use tax. This bill expands the exemption to include  
9 the sale of all horses.

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