

# House Study Bill 256

## Bill Text

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1 1 Section 1. Section [422.42](#), Code 2001, is amended by adding  
1 2 the following new subsections:

1 3 NEW SUBSECTION. 3A. "Farm deer" means the same as defined  
1 4 in section 189A.2.

1 5 NEW SUBSECTION. 6A. "Livestock" includes but is not  
1 6 limited to an animal classified as an ostrich, rhea, or emu;  
1 7 bison; or farm deer.

1 8 Sec. 2. Section [422.45](#), Code 2001, is amended by adding  
1 9 the following new subsection:

1 10 NEW SUBSECTION. 16. The gross receipts from the sale of  
1 11 feed and feed supplements and additives when used for  
1 12 consumption by farm deer or bison.

1 13 EXPLANATION

1 14 This bill amends several provisions relating to livestock,  
1 15 by providing that the provisions apply to special species  
1 16 including farm deer and bison. The Code defines "farm deer"  
1 17 in several sections, including section 189A.2, to mean an  
1 18 animal belonging to the cervidae family and classified as part  
1 19 of the dama species of the dama genus, commonly referred to as  
1 20 fallow deer; part of the elaphus species of the cervus genus,  
1 21 commonly referred to as red deer or elk; or part of the nippon  
1 22 species of the cervus genus, commonly referred to as sika.  
1 23 However, a farm deer does not include any unmarked free-  
1 24 ranging elk.

1 25 Code chapter 422, division IV, provides for retail sales  
1 26 tax and exemptions. Code section 422.42 provides definitions  
1 27 for the division. It excludes from the definition of retail  
1 28 sale agricultural breeding livestock and domesticated fowl.  
1 29 Code section 422.45 contains exemptions for items related to  
1 30 livestock production (e.g., the sale of equipment and  
1 31 machinery or replacement parts for equipment or machinery  
1 32 associated with livestock production, and the sale of bedding  
1 33 materials). This bill amends the definition of livestock  
1 34 contained in Code section 422.42 to include farm deer and  
1 35 bison, as well as ostriches, rheas, or emus (already  
2 1 considered livestock under Code section 4.1). In addition,  
2 2 the bill exempts from the sales and use taxes the sale of feed  
2 3 to be used for consumption by farm deer and bison. Sales of  
2 4 feed supplements and additives used for the same purpose are  
2 5 also exempt.

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