

MAR 10 2003
WAYS AND MEANS

HOUSE FILE 494
BY OSTERHAUS

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

A BILL FOR

1 An Act exempting from the sales and use taxes the sales of
2 tangible personal property to be used primarily in the
3 cultivation or culture of grapes for wine making.

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

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HC 494

1 Section 1. Section 422.45, Code 2003, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 64. The gross receipts from the sales of
4 tangible personal property to be used in a greenhouse or
5 outside primarily in the cultivation or culture of grapes for
6 wine making, including, but not limited to, the following:
7 trellises and posts for attaching vines; wire; brace wire;
8 plant stakes; tapeners and tape; twine; tree wraps and
9 staples; items used in a greenhouse, including polyvinyl
10 chloride, wood or metal framing, plastic greenhouse covering,
11 heating systems, potting soil, pots, and rooting hormone;
12 pruners; harvest shearers; growing tubes; fertilizer; and
13 fertilizer and watering systems.

14 EXPLANATION

15 This bill exempts from the sales and use taxes the sales of
16 tangible personal property used primarily in the cultivation
17 or culture of grapes for wine making. The exemption applies
18 to items used outdoors or in greenhouses and includes such
19 items as trellises and posts for vines, plant stakes, tree
20 wraps, pots and potting soil, greenhouse heating systems,
21 fertilizer, and fertilizer and watering systems.

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