

MAR 19 2003

WAYS AND MEANS

HOUSE FILE 645  
BY JENKINS

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

**A BILL FOR**

1 An Act providing a sales and use tax exemption for soy-based  
2 railroad rail lubricants.

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

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HF 645

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 sale of  
4 soy-based railroad rail lubricants.

5 EXPLANATION

6 This bill exempts from the sales and use taxes the sale of  
7 soy-based lubricants for railroad rails.

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