

FILED JAN 14 '03

SENATE FILE
BY BOLKCOM

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

A BILL FOR

1 An Act exempting from sales and use taxes the purchase of trees
2 and other planting materials by a nonprofit entity for
3 contribution to various governmental entities.

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

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SF 16
WAYS & MEANS

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 trees and other planting materials to a nonprofit organization
5 that is organized for the primary purpose of donating trees
6 and other plant materials to federal, state, and local
7 governments and their agencies.

8 EXPLANATION

9 This bill exempts from sales and use taxes the purchase of
10 trees and planting materials by a nonprofit organization that
11 donates these items to federal, state, and local governments.

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