

FILED JAN 14 '03

SENATE FILE 17  
BY BOLKCOM

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 multifuel pellet  
2 stoves.

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

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SF 17  
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 a  
4 multifuel pellet stove that is designed to burn agricultural  
5 field corn.

6 EXPLANATION

7 This bill exempts the sale of multifuel pellet stoves that  
8 are designed to burn field corn from sales and use taxes.

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