

JAN 20 2005
WAYS AND MEANS

HOUSE FILE 88
BY ELGIN

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

A BILL FOR

1 An Act establishing sales-tax-free weekends in each calendar
2 quarter.

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

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1 Section 1. Section 423.3, subsection 68, paragraph a,
2 subparagraph (2), Code 2005, is amended to read as follows:

3 (2) The sale takes place during a period beginning at
4 12:01 a.m. on the first Friday in February, May, August, or
5 November and ending at midnight on the following Saturday.

6 EXPLANATION

7 Presently, during the first weekend of August the purchase
8 of clothing of less than \$100 is exempt from sales tax. This
9 bill establishes tax-free weekends during the first weekend in
10 February, May, and November.

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