

# House Study Bill 287

PAG LIN

1 1 Section 1. Section 423.3, Code 2005, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 85. The sales price from the furnishing  
1 4 of environmental test laboratory services, including services  
1 5 of a mobile environmental testing laboratory and field testing  
1 6 services by an environmental test laboratory.

1 7 EXPLANATION

1 8 This bill exempts from the sales and use taxes the  
1 9 furnishing of environmental test laboratory services,  
1 10 including field testing services and mobile environmental test  
1 11 laboratories.

1 12 LSB 1407YC 81

1 13 mg:rj/pj/5