

House Study Bill 701

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON VAN FOSSEN)

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

A BILL FOR

1 An Act exempting the services furnished for the production of
2 master audio, video, film, or digital recordings or similar
3 media from the sales and use taxes.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6479HC 81
6 mg/gg/14

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1 1 Section 1. Section 423.3, Code Supplement 2005, is amended
1 2 by adding the following new subsection:
1 3 NEW SUBSECTION. 89. The sales price of services furnished
1 4 for the production of master audio, video, film, or digital
1 5 recordings or similar media.
1 6 EXPLANATION
1 7 This bill exempts from state sales and use taxes the
1 8 provision of services for the production of master audio,
1 9 video, film, or digital recordings or similar media.
1 10 LSB 6479HC 81
1 11 mg:rj/gg/14