

FILED JAN 19 2006

WAYS & MEANS

SENATE FILE 2047

BY WARNSTADT and WIECK

Passed Senate, Date \_\_\_\_\_

Passed House, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

**A BILL FOR**

1 An Act relating to the application of the sales tax to only  
2 certain recreational fees paid to cities or counties.

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

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WAYS & MEANS  
SF 2047

1 Section 1. Section 423.3, subsection 32, paragraph d, Code  
2 Supplement 2005, is amended to read as follows:

3 d. Fees paid to cities and counties for the privilege of  
4 participating in any organized athletic sports sponsored by a  
5 city or county.

6 EXPLANATION

7 Current sales tax law provides an exemption for property  
8 sold or services furnished by a city or county except for  
9 certain designated items, including fees charged for the  
10 privilege of participating in athletic sports, to which sales  
11 tax applies. This bill narrows the exception, applying the  
12 sales tax only to fees charged for participating in organized  
13 athletic sports sponsored by a city or county.

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