

FILED JAN 26 2006

WAYS & MEANS

SENATE FILE 2092
BY KIBBIE

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

A BILL FOR

1 An Act exempting from the use tax motor vehicles designed to run
2 on E-85 gasoline and hybrid vehicles.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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WAYS & MEANS
SF 2092

1 Section 1. Section 423.6, Code 2005, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 25. Vehicles subject to registration
4 which fees are determined pursuant to section 321.109 and
5 which are designed to run on E-85 gasoline and hybrid
6 vehicles, as defined in 15 U.S.C. § 2502. This exemption does
7 not apply to vehicles with a gross weight of eight thousand
8 pounds or more.

9 EXPLANATION

10 This bill exempts from the state use tax cars subject to
11 registration which are designed to run on E-85 gasoline and
12 hybrid vehicles which are defined as vehicles propelled by a
13 combination of an electric motor and an internal combustion
14 engine. The exemption does not apply to motor vehicles with a
15 gross weight of 8,000 pounds or more.

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