

FILED MAR 30 2006

SENATE FILE 2397

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3259)

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

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

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

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

Approved \_\_\_\_\_

**A BILL FOR**

1 An Act exempting sales made to facilities used in substance abuse  
2 treatment and prevention programs from sales and use taxes.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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SC 2397

TLSB 6620SV 81

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1 Section 1. Section 423.3, subsection 18, Code Supplement  
2 2005, is amended by adding the following new paragraph:

3 NEW PARAGRAPH. f. A facility, as defined in section  
4 125.2, for use in substance abuse treatment and prevention  
5 programs pursuant to chapter 125.

6 EXPLANATION

7 This bill exempts sales made to a nonprofit corporation  
8 which is a facility that provides substance abuse treatment  
9 and prevention programs. A "facility" is defined as an  
10 institution, a detoxification center, or an installation  
11 providing care, maintenance, and treatment for substance  
12 abusers that is licensed by the Iowa department of public  
13 health under Code section 125.13, a hospital licensed under  
14 Code chapter 135B, or a state mental health institute  
15 designated by Code chapter 226.

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Succeeded By  
HF 2397 Ways + Means  
SSB 3259

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CO-CHAIRPERSONS BOLKCOM  
AND ZIEMAN)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

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