

FILED JAN 12 2005

WAYS & MEANS

SENATE FILE

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BY McKIBBEN, LAMBERTI,
DANIELSON, and DOTZLER

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

A BILL FOR

1 An Act exempting certain environmental test laboratory services
2 from the state sales and use taxes.

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

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

3 NEW SUBSECTION. 85. The sales price from the furnishing
4 of environmental test laboratory services, including services
5 of a mobile environmental testing laboratory and field testing
6 services by an environmental test laboratory.

7 EXPLANATION

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

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