Senate Study Bill 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 _____

A BILL FOR

An Act exempting sales made to facilities used in substance abuse and treatment programs from sales and use taxes.
BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
TLSB 6620SC 81
mg/je/5

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1 1 Section 1. Section 423.3, subsection 18, Code Supplement
1 2 2005, is amended by adding the following new paragraph:
1 3 NEW PARAGRAPH. f. A facility, as defined in section
1 4 125.2, for use in substance abuse treatment and prevention
1 5 programs pursuant to chapter 125.
1 6 EXPLANATION
1 7 This bill exempts sales made to a nonprofit corporation
1 8 which is a facility that provides substance abuse and
1 9 treatment programs. A "facility" is defined as an
1 10 institution, a detoxification center, or an installation
1 11 providing care, maintenance, and treatment for substance
1 12 abusers that is licensed by the Iowa department of public
1 13 health under Code section 125.13, a hospital licensed under
1 14 Code chapter 135B, or a state mental health institute
1 15 designated by Code chapter 226.
1 16 LSB 6620SC 81
1 17 mg:nh/je/5