

# House File 2657 - Introduced

HOUSE FILE \_\_\_\_\_  
BY HORBACH

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

## A BILL FOR

1 An Act relating to the exemption of medical devices from the  
2 sales and use taxes.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 5568YH 82  
5 mg/sc/5

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1 1 Section 1. Section 423.3, subsection 60, paragraphs c and  
1 2 d, Code Supplement 2007, are amended to read as follows:  
1 3 c. "Mobility enhancing equipment" means equipment,  
1 4 including repair and replacement parts, and including but not  
1 5 limited to equipment or accessories on a motor vehicle,  
1 6 ambulatory aids, manual and powered wheelchairs, stairway  
1 7 lifts, and scooters, but does not include including durable  
1 8 medical equipment, to which all of the following apply:  
1 9 (1) Is primarily and customarily used to provide or  
1 10 increase the ability to move from one place to another and  
1 11 which is appropriate for use either in a home or a motor  
1 12 vehicle.  
1 13 (2) Is not generally used by persons with normal mobility.  
1 14 ~~(3) Does not include any motor vehicle or equipment on a~~  
1 15 ~~motor vehicle normally provided by a motor vehicle~~  
1 16 ~~manufacturer.~~  
1 17 ~~(4)~~ (3) Is prescribed by a practitioner other than in the  
1 18 case of equipment or accessories on motor vehicles.  
1 19 d. "Other medical device" means equipment or a supply that  
1 20 is not a drug, durable medical equipment, mobility enhancing  
1 21 equipment, or prosthetic device. "Other medical devices"  
1 22 includes, but is not limited to, ostomy, urological, and  
1 23 tracheostomy supplies, diabetic testing materials, hypodermic  
1 24 syringes and needles, anesthesia trays, biopsy trays and  
1 25 biopsy needles, cannula systems, catheter trays and invasive  
1 26 catheters, fistula sets, irrigation solutions, intravenous  
1 27 administering solutions and stopcocks, myelogram trays, small  
1 28 vein infusion kits, spinal puncture trays, and venous blood  
1 29 sets, home respiratory equipment and accessories, hospital  
1 30 beds and accessories, braille writers, electronic braille  
1 31 equipment, reading machines, electronic print enlargers and  
1 32 magnifiers, and electronic alternative and augmentative  
1 33 communication devices intended to be dispensed for human use  
1 34 with or without a prescription to an ultimate user.

### EXPLANATION

2 1 This bill expands the exemption from sales and use taxes of  
2 2 certain items that are purchased by or on behalf of a person  
2 3 with a disability. These items include equipment or  
2 4 accessories on a motor vehicle, home respiratory equipment and  
2 5 accessories, ambulatory aids, manual and powered wheelchairs,  
2 6 stairway lifts, reading machines, scooters, hospital beds and  
2 7 accessories, braille equipment, reading machines, electronic  
2 8 print enlargers, and electronic communicative devices.  
2 9 LSB 5568YH 82  
2 10 mg/sc/5.1