

# House File 680 - Introduced

HOUSE FILE \_\_\_\_\_  
BY DAVITT and VAN FOSSEN

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

## A BILL FOR

1 An Act exempting tangible personal property representing services  
2 furnished for the production of master audio, video, film, or  
3 digital recordings or similar media from the sales and use  
4 taxes.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
6 TLSB 2676YH 82  
7 mg/gg/14

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1 1 Section 1. Section 423.3, Code 2007, is amended by adding  
1 2 the following new subsection:  
1 3 NEW SUBSECTION. 92. The sales price of tangible personal  
1 4 property representing services furnished for the production of  
1 5 master audio, video, film, or digital tape recordings or  
1 6 similar media for which a business expense deduction is  
1 7 allowable for income tax purposes.  
1 8 The exemption under this subsection does not apply to the  
1 9 production of master audio, video, film, or digital tape  
1 10 recordings or similar media that depict or describe any  
1 11 obscene material, as defined in section 728.1.  
1 12 EXPLANATION  
1 13 This bill exempts from state sales and use taxes the sales  
1 14 of tangible personal property representing services furnished  
1 15 for the production of master audio, video, film, or digital  
1 16 tape recordings or similar media for which a business expense  
1 17 deduction is allowable for income tax purposes. The exemption  
1 18 does not apply if the production of the media depicts or  
1 19 describes obscene material.  
1 20 LSB 2676YH 82  
1 21 mg:rj/gg/14.1