

Senate File 122 - Introduced

SENATE FILE _____
BY RIELLY

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

A BILL FOR

1 An Act providing a sales and use tax exemption for certain
2 appliances that meet the energy efficiency rating established
3 for the appliance by the United States environmental
4 protection agency and providing an effective date.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 2314SS 82
7 mg/je/5

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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 from the sale of a
1 4 clothes washing machine, refrigerator, or dishwasher which
1 5 meets or exceeds the energy efficiency rating for the
1 6 applicable appliance under the energy star program established
1 7 by the United States environmental protection agency in
1 8 cooperation with the United States department of energy.
1 9 Sec. 2. INFORMATION TO PUBLIC. The department of revenue,
1 10 in consultation with manufacturers and retailers, and public
1 11 interest groups, shall develop public information programs and
1 12 materials to identify and encourage the sales of products
1 13 eligible for the tax exemption provided under section 1 of
1 14 this Act.
1 15 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,
1 16 2008.

EXPLANATION

1 17 This bill exempts from sales and use taxes the purchase of
1 18 clothes washers, refrigerators, and dishwashers that meet
1 19 energy efficiency standards set under the federal energy star
1 20 program. This program was established through the cooperation
1 21 of the United States department of energy and the United
1 22 States environmental protection agency.
1 23 The bill takes effect January 1, 2008.
1 24 LSB 2314SS 82
1 25 mg:rj/je/5
1 26