

# Senate File 2376 - Introduced

SENATE FILE \_\_\_\_\_  
BY ZIEMAN

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

## A BILL FOR

1 An Act exempting from the sales and use taxes certain materials  
2 used by body shops in furnishing vehicle repair services.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 5247XS 82  
5 mg/sc/5

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1 1 Section 1. Section 423.3, Code Supplement 2007, is amended  
1 2 by adding the following new subsection:  
1 3 NEW SUBSECTION. 40A. The sales price from the sale of  
1 4 materials to body shops or garages with body shops which are  
1 5 used in the furnishing of vehicle repair services, which  
1 6 services are subject to section 423.2, subsection 6. For  
1 7 purposes of this exemption, "materials" includes abrasives;  
1 8 accessories; battery water; body filler or putty; body lead;  
1 9 bolts, nuts, and washers; brake fluid; buffing pads; chamois;  
1 10 cleaning compounds; degreasing compounds; floor dry; hydraulic  
1 11 jack oil; lubricants; masking tape; paint; polishes; rags;  
1 12 rivets and cotter pins; sandpaper; sanding discs; scuff pads;  
1 13 sealer and primer; sheet metal; solder; solvents; spark plug  
1 14 sand; striping tape; thinner; upholstery tacks; waxes; white  
1 15 sidewall cleaner; and other items identified by rule of the  
1 16 department.

### EXPLANATION

1 17  
1 18 This bill exempts materials purchased by body shops which  
1 19 are used in furnishing taxable vehicle repair services. The  
1 20 bill defines "materials" and includes in the definition other  
1 21 items identified by rule of the department of revenue.  
1 22 LSB 5247XS 82  
1 23 mg/sc/5