

# House File 169 - Introduced

HOUSE FILE \_\_\_\_\_  
BY JACOBY

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

## A BILL FOR

1 An Act relating to the state and local hotel and motel tax by  
2 making taxable certain transactions exempt from the sales tax.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1112HH 83  
5 tw/sc/8

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1 1 Section 1. Section 423A.5, subsection 1, paragraph c, Code  
1 2 2009, is amended by striking the paragraph.  
1 3 Sec. 2. Section 423A.5, subsection 2, paragraph c, Code  
1 4 2009, is amended by striking the paragraph.  
1 5 EXPLANATION  
1 6 This bill relates to the state and local hotel and motel  
1 7 tax by making taxable certain transactions exempt from the  
1 8 sales tax.  
1 9 Current law exempts from the state and local hotel and  
1 10 motel tax the sales price from transactions also exempt from  
1 11 the state sales tax under Code section 423.3. The bill makes  
1 12 these transactions subject to the state and local hotel and  
1 13 motel tax.  
1 14 LSB 1112HH 83  
1 15 tw/sc/8