

# House File 176 - Introduced

HOUSE FILE \_\_\_\_\_  
BY SCHUELLER

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

## A BILL FOR

1 An Act relating to the sales tax by providing an exemption for  
2 the sales price of lighting provided to farm buildings.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
4 TLSB 1025HH 83  
5 tw/mg:sc/8

PAG LIN

1 1 Section 1. Section 423.3, subsection 6, Code 2009, is  
1 2 amended to read as follows:  
1 3 6. The sales price of tangible personal property which  
1 4 will be consumed as fuel in creating heat, power, or steam for  
1 5 grain drying, or for providing heat, lighting, or cooling for  
1 6 livestock buildings or other farm buildings or for greenhouses  
1 7 or buildings or parts of buildings dedicated to the production  
1 8 of flowering, ornamental, or vegetable plants intended for  
1 9 sale in the ordinary course of business, or for use in  
1 10 cultivation of agricultural products by aquaculture, or in  
1 11 implements of husbandry engaged in agricultural production.  
1 12 EXPLANATION  
1 13 This bill relates to the sales tax by providing an  
1 14 exemption from the tax on the sales price of tangible personal  
1 15 property consumed for providing lighting to farm buildings.  
1 16 Current law only provides an exemption for providing heat  
1 17 and cooling for livestock buildings. The bill expands current  
1 18 law by exempting from the sales tax the cost of heat,  
1 19 lighting, and cooling for both livestock buildings and other  
1 20 farm buildings.  
1 21 LSB 1025HH 83  
1 22 tw/mg:sc/8