

House File 2067 - Introduced

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A BILL FOR

1 An Act providing a sales tax exemption from the sale of
2 occupant consumables to be used in transient lodging.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code Supplement 2009, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 96. The sales price from the sale of
4 occupant consumables to the owner or operator of lodging
5 facilities to be used in providing lodging, the renting of
6 which is subject to the state excise tax under chapter 423A.
7 For the purposes of this subsection, the department of revenue
8 shall determine by rule the definition of occupant consumables.

9

EXPLANATION

10 This bill provides an exemption from the state sales tax
11 on certain occupant consumables items sold to the owner or
12 operator of lodging facilities that are to be used in transient
13 lodging, such as hotels and motels, that is subject to the
14 state excise tax in Code chapter 423A. The bill requires the
15 department of revenue by administrative rule to define occupant
16 consumables.