

House File 230 - Introduced

HOUSE FILE _____
BY PETTENGILL and BERRY

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

A BILL FOR

1 An Act providing a sales tax exemption from the sale of textbooks
2 for use in attending a postsecondary educational institution.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 1870YH 83
5 ak/mg:sc/14

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1 1 Section 1. Section 423.3, Code 2009, is amended by adding
1 2 the following new subsection:
1 3 NEW SUBSECTION. 95. a. The sales price from the sale of
1 4 new and used textbooks for use in attending a postsecondary
1 5 educational institution.
1 6 b. For purposes of this subsection:
1 7 (1) "Textbooks" means books and other instructional
1 8 materials and equipment used in attending a postsecondary
1 9 educational institution in this state, including books and
1 10 materials for extracurricular activities, which include
1 11 sporting events, musical or dramatic events, speech
1 12 activities, or programs of a similar nature. "Textbooks" does
1 13 not include instructional books and materials used in the
1 14 teaching of religious tenets, doctrines, or worship, the
1 15 purpose of which is to inculcate those tenets, doctrines, or
1 16 worship.
1 17 (2) "Postsecondary educational institution" means an
1 18 accredited higher education institution, as defined in section
1 19 261.92, an Iowa community college, or a postsecondary
1 20 educational institution under the control of the state board
1 21 of regents.
1 22 c. Postsecondary educational institutions are required to
1 23 provide a list of required and suggested textbooks for all
1 24 courses and the corresponding international standard book
1 25 numbers for such textbooks at least fourteen days, or as soon
1 26 as practicable, before the start of each semester or term, at
1 27 the locations where textbooks are sold on campus and on the
1 28 internet website for the respective postsecondary educational
1 29 institution.
1 30 d. In order to receive the sales tax exemption, a person
1 31 is required to show a current official identification card
1 32 from a postsecondary educational institution and show that the
1 33 textbooks intended to be purchased are on the list of
1 34 textbooks provided by the postsecondary educational
1 35 institution under paragraph "c".

EXPLANATION

2 1 This bill provides a sales tax exemption from the sale of
2 2 textbooks used in attending a public or private Iowa
2 3 postsecondary educational institution. "Textbooks" are
2 4 defined as books and other instructional materials and
2 5 equipment, including books and materials for extracurricular
2 6 activities, but does not include instructional books and
2 7 materials used for teaching religious tenets, doctrines, or
2 8 worship if the purpose is to inculcate those tenets,
2 9 doctrines, or worship.
2 10 Postsecondary educational institutions are required to
2 11 provide a list of textbooks for all courses and the
2 12 corresponding international standard book numbers for the
2 13 textbooks at least 14 days, or as soon as practicable, before
2 14 the start of each semester or term, where textbooks are sold
2 15 on campus and on the institution's internet website.
2 16 In order to receive the sales tax exemption, a person must
2 17 show a current official identification card from a
2 18 postsecondary educational institution and show that the
2 19 textbooks intended to be purchased are on the institution's
2 20

2 21 textbooks list.
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