

House Study Bill 275

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SHOMSHOR)

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
2 wastewater and effluent treatment service provided by certain
3 public entities for use in a manufacturing process.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2659HC 83
6 ak/mg:sc/24

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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. The sales price from the sale of
1 4 wastewater and effluent treatment service provided by a city,
1 5 county, or two or more municipalities for use in a
1 6 manufacturing process.

EXPLANATION

1 7
1 8 This bill exempts from the state sales tax the sale of
1 9 wastewater and effluent treatment service provided by a city,
1 10 county, or two or more municipalities for use in a
1 11 manufacturing process.
1 12 LSB 2659HC 83
1 13 ak/mg:sc/24