Senate File 35 - Introduced

Passed Senate, Date _____   Passed House, 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 1112SS 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 1112SS 83
1 15 tw/sc/8