

Senate Study Bill 1302

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON BOLKCOM)

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

A BILL FOR

1 An Act eliminating the sales and use tax exemptions on the sale
2 of certain aircraft, aircraft-related services and equipment,
3 and specialized flying implements of husbandry.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 2641XC 83
6 tw/sc:mg/14

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1 1 Section 1. Section 423.3, subsections 7, 61, 75, and 76,
1 2 Code 2009, are amended by striking the subsections.
1 3 Sec. 2. Section 423.6, subsections 13 and 14, Code 2009,
1 4 are amended by striking the subsections.
1 5 EXPLANATION
1 6 Current law provides for the following exemptions from the
1 7 sales and use taxes: (1) the sales price of services
1 8 furnished by specialized flying implements of husbandry used
1 9 for agricultural aerial spraying; (2) the sales price from
1 10 services furnished by aerial commercial and charter
1 11 transportation services; (3) the sales price from the sale or
1 12 rental of aircraft; and (4) the sale or rental of tangible
1 13 personal property permanently affixed or attached as a
1 14 component part of the aircraft.
1 15 This bill eliminates these exemptions.
1 16 LSB 2641XC 83
1 17 tw/sc:mg/14