

Senate Study Bill 1311

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 tax exemption for certain video
2 rental sales.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 2689XC 83
5 tw/mg:sc/24

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1 1 Section 1. Section 423.3, subsection 41, Code 2009, is
1 2 amended by striking the subsection.
1 3 EXPLANATION
1 4 Current law provides an exemption from the imposition of
1 5 the sales tax for the sales price of the rental of certain
1 6 media if the lessee of the media is charging patrons for the
1 7 purpose of viewing the media and the charge is subject to the
1 8 sales tax or if the media is broadcast for public viewing or
1 9 listening.
1 10 The forms of media that qualify for the exemption include:
1 11 motion picture films, video and audio tapes, video and audio
1 12 discs, records, photos, copy, scripts, or other media used for
1 13 the purpose of transmitting that which can be seen, heard, or
1 14 read.
1 15 This bill eliminates this sales tax exemption.
1 16 LSB 2689XC 83
1 17 tw/mg:sc/24