

Senate Study Bill 3180 - Introduced

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

A BILL FOR

1 An Act exempting from the state sales and use taxes the sale of
2 paint and other consumed materials to an auto body shop.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code Supplement 2009, is amended
2 by adding the following new subsection:

3 NEW SUBSECTION. 96. The sales price from the sale of paint
4 and other consumed materials to an auto body shop where the
5 paint and other consumed materials are directly and primarily
6 used by the auto body shop to complete vehicle repair services.

7 EXPLANATION

8 This bill exempts from the sales and use taxes the sales
9 price from the sale of paint and other consumed materials to an
10 auto body shop where the paint and other consumed materials are
11 directly and primarily used by the auto body shop to complete
12 vehicle repair services.