

House File 75 - Introduced

HOUSE FILE 75
BY CHAMBERS

A BILL FOR

1 An Act exempting the sales price for the use of self-pay
2 washers and dryers from the sales tax.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

H.F. 75

1 Section 1. Section 423.3, Code 2011, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 96. The sales price for the use of a
4 self-pay washer or dryer.

5 EXPLANATION

6 This bill exempts the sales price for the use of self-pay
7 washers and dryers from the sales tax.

8 By operation of Code section 423.6, an item exempt from the
9 imposition of the sales tax is also exempt from the use tax
10 imposed in Code section 423.5.