

House Study Bill 213 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON SANDS)

A BILL FOR

1 An Act providing a sales tax exemption for global positioning
2 systems used in farming operations.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

3 NEW SUBSECTION. 96. The sales price of global positioning
4 systems, including software activation and subscription fees,
5 used in farming operations.

6 EXPLANATION

7 This bill provides a sales tax exemption for the sales price
8 of global positioning systems, including software activation
9 and subscription fees, used in farming operations.

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