

**House Study Bill 216 - 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 mowing implements  
2 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, exclusive of services  
4 related to the purchase, of mowing implements used in farming  
5 operations if such implements are not self-propelled.

6 EXPLANATION

7 This bill provides a sales tax exemption for mowing  
8 implements used in farming operations if such implements are  
9 not self-propelled.

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.