

House Study Bill 246 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
GOVERNMENT OVERSIGHT BILL
BY CHAIRPERSON HAGENOW)

A BILL FOR

1 An Act providing an exemption from the sales tax for the
2 furnishing of environmental testing services.
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 from the furnishing
4 of environmental testing services performed at a laboratory,
5 in the field, or by a mobile testing service. For purposes
6 of this subsection, "*environmental testing*" means the physical
7 or chemical analysis of soil, water, wastewater, air, or
8 solid waste performed in order to ascertain the presence of
9 environmental contamination or degradation.

10	EXPLANATION
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11 This bill provides a sales tax exemption for the furnishing
12 of environmental testing services performed at a laboratory,
13 in the field, or by a mobile testing service. "Environmental
14 testing" means the physical or chemical analysis of soil,
15 water, wastewater, air, or solid waste performed in order
16 to ascertain the presence of environmental contamination or
17 degradation.

18 By operation of Code section 423.6, an item exempt from the
19 imposition of the sales tax is also exempt from the use tax
20 imposed in Code section 423.5.