

Senate Study Bill 1238 - 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 tax certain private
2 security and detective services furnished by peace officers.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.2, subsection 6, paragraph a, Code
2 2013, is amended to read as follows:

3 a. The sales price of any of the following enumerated
4 services is subject to the tax imposed by subsection
5 5: alteration and garment repair; armored car; vehicle repair;
6 battery, tire, and allied; investment counseling; service
7 charges of all financial institutions; barber and beauty;
8 boat repair; vehicle wash and wax; campgrounds; carpentry;
9 roof, shingle, and glass repair; dance schools and dance
10 studios; dating services; dry cleaning, pressing, dyeing, and
11 laundering; electrical and electronic repair and installation;
12 excavating and grading; farm implement repair of all kinds;
13 flying service; furniture, rug, carpet, and upholstery
14 repair and cleaning; fur storage and repair; golf and country
15 clubs and all commercial recreation; gun and camera repair;
16 house and building moving; household appliance, television,
17 and radio repair; janitorial and building maintenance or
18 cleaning; jewelry and watch repair; lawn care, landscaping,
19 and tree trimming and removal; limousine service, including
20 driver; machine operator; machine repair of all kinds; motor
21 repair; motorcycle, scooter, and bicycle repair; oilers and
22 lubricators; office and business machine repair; painting,
23 papering, and interior decorating; parking facilities; pay
24 television; pet grooming; pipe fitting and plumbing; wood
25 preparation; executive search agencies; private employment
26 agencies, excluding services for placing a person in employment
27 where the principal place of employment of that person is to
28 be located outside of the state; reflexology; security and
29 detective services, excluding private security and detective
30 services furnished by a peace officer with the knowledge and
31 consent of the chief executive officer of the peace officer's
32 law enforcement agency; sewage services for nonresidential
33 commercial operations; sewing and stitching; shoe repair
34 and shoeshine; sign construction and installation; storage
35 of household goods, mini-storage, and warehousing of raw

1 agricultural products; swimming pool cleaning and maintenance;
2 tanning beds or salons; taxidermy services; telephone
3 answering service; test laboratories, including mobile testing
4 laboratories and field testing by testing laboratories, and
5 excluding tests on humans or animals; termite, bug, roach, and
6 pest eradicators; tin and sheet metal repair; transportation
7 service consisting of the rental of recreational vehicles or
8 recreational boats, or the rental of motor vehicles subject
9 to registration which are registered for a gross weight of
10 thirteen tons or less for a period of sixty days or less, or
11 the rental of aircraft for a period of sixty days or less;
12 Turkish baths, massage, and reducing salons, excluding services
13 provided by massage therapists licensed under chapter 152C;
14 water conditioning and softening; weighing; welding; well
15 drilling; wrapping, packing, and packaging of merchandise other
16 than processed meat, fish, fowl, and vegetables; wrecking
17 service; wrecker and towing.

18 EXPLANATION

19 This bill exempts from the state sales tax private security
20 and detective services furnished by a peace officer with the
21 knowledge and consent of the chief executive officer of the
22 peace officer's law enforcement agency.

23 By operation of Code section 423.6, an item exempt from the
24 imposition of the sales tax is also exempt from the use tax
25 imposed in Code section 423.5.