

House File 130 - Introduced

HOUSE FILE 130

BY SALMON

A BILL FOR

1 An Act exempting from the sales tax certain required equipment
2 and supplies purchased by a volunteer fire fighter,
3 emergency medical services personnel, or a reserve peace
4 officer.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2015, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 101. *a.* The sales price from the sale of
4 required equipment and supplies purchased by a volunteer fire
5 fighter, emergency medical services personnel, or a reserve
6 peace officer.

7 *b.* A fire chief, chief of police, sheriff, commissioner of
8 public safety, or other appropriate supervisor of a volunteer
9 fire fighter, emergency medical services personnel, or a
10 reserve peace officer shall keep a list of all required
11 equipment and supplies and provide the list to the department.

12 *c.* For purposes of this subsection:

13 (1) *"Required equipment and supplies"* means tangible
14 personal property that meets all of the following requirements:

15 (a) The tangible personal property is required by a fire
16 chief, chief of police, sheriff, commissioner of public safety,
17 or other appropriate supervisor, or by local, state, or federal
18 law, as a condition for service as a volunteer fire fighter,
19 emergency medical services personnel, or a reserve peace
20 officer.

21 (b) The tangible personal property is not provided to the
22 volunteer fire fighter, emergency medical services personnel,
23 or the reserve peace officer by the entity with which the
24 volunteer fire fighter, emergency medical services personnel,
25 or the reserve peace officer serves.

26 (c) The tangible personal property is included on the list
27 provided to the department pursuant to paragraph "b" of this
28 subsection by the relevant supervisor of the volunteer fire
29 fighter, emergency medical services personnel, or the reserve
30 peace officer.

31 (2) *"Volunteer fire fighter"*, *"emergency medical services*
32 *personnel"*, and *"reserve peace officer"* all mean the same as
33 defined in section 422.12.

34

EXPLANATION

35 The inclusion of this explanation does not constitute agreement with

1 the explanation's substance by the members of the general assembly.

2 This bill exempts from the sales tax the purchase of required
3 equipment and supplies by a volunteer fire fighter, emergency
4 medical services personnel, or a reserve peace officer, as
5 defined in the bill.

6 The supervisor of a volunteer fire fighter, emergency
7 medical services personnel, or a reserve peace officer is
8 required to keep a list of required equipment and supplies and
9 provide the list to the department of revenue (department).
10 "Required equipment and supplies" is defined in the bill
11 to include any tangible personal property required by a
12 supervisor or by local, state, or federal law as a condition
13 for service as a volunteer fire fighter, emergency medical
14 service personnel, or a reserve peace officer. The equipment
15 or supplies must not be provided by the entity with which the
16 volunteer fire fighter, emergency medical service personnel, or
17 the reserve peace officer is serving, and must be included on
18 the list provided to the department.

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