

House File 523 - Introduced

HOUSE FILE 523

BY COMMITTEE ON AGRICULTURE

(SUCCESSOR TO HSB 187)

A BILL FOR

1 An Act exempting the sale of honey bees from the imposition of
2 the sales tax and use tax.

3 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. 3A. *a.* The sales price of one or more
4 honey bees.

5 *b.* For purposes of this subsection, "*honey bee*" means a bee
6 of the genus *apis mellifica*.

7 EXPLANATION

8 The inclusion of this explanation does not constitute agreement with
9 the explanation's substance by the members of the general assembly.

10 This bill provides an exemption from the sales and use tax on
11 the sale of European honey bees.

12 By operation of Code section 423.6, an exemption allowed for
13 sales tax purposes also applies to the use tax imposed in Code
14 section 423.5.