

**Senate File 317 - Introduced**

SENATE FILE 317

BY DANIELSON

**A BILL FOR**

1 An Act exempting from the sales tax the sale of goods and  
2 services sold or furnished to an organization for use in a  
3 youth mentoring program certified by the Iowa commission on  
4 volunteer service.

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

1 Section 1. Section 423.3, Code 2017, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 103. The sales price of tangible personal  
4 property sold, or of services furnished, to an organization  
5 operating a youth mentoring program certified under rules  
6 adopted by the Iowa commission on volunteer service created in  
7 section 15H.2, for use by the organization in the certified  
8 youth mentoring program.

9

EXPLANATION

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

12 This bill exempts from the sales tax the sale of tangible  
13 personal property sold, or of services furnished, to an  
14 organization operating a certified youth mentoring program,  
15 for use by the organization in the certified youth mentoring  
16 program. Youth mentoring programs are certified under 817  
17 Iowa administrative code, chapter 8, by the Iowa commission on  
18 volunteer service created in Code section 15H.2.

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.