

**House Study Bill 622 - Introduced**

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON HEIN)

**A BILL FOR**

1 An Act modifying the sales tax holiday to include emergency  
2 preparedness supplies.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 68, paragraph a, Code  
2 2022, is amended to read as follows:

3 a. (1) The sales price from the sale of ~~an article of~~  
4 ~~clothing~~ all of the following:

5 (a) Clothing designed to be worn on or about the human body  
6 ~~if all of the following apply:~~

7 (b) Emergency preparedness supplies.

8 (2) This subsection applies under all of the following  
9 circumstances:

10 (1) (a) ~~The sales price of the article~~ is less than one  
11 hundred dollars, except for the sales price of tie-down kits,  
12 portable generators, transfer switches, and inverters which may  
13 equal or exceed one hundred dollars up to a maximum sales price  
14 of five thousand dollars.

15 (2) (b) The sale takes place during a period beginning  
16 at 12:01 a.m. on the first Friday in August and ending at  
17 midnight on the following Saturday.

18 Sec. 2. Section 423.3, subsection 68, paragraph c,  
19 subparagraph (1), unnumbered paragraph 1, Code 2022, is amended  
20 to read as follows:

21 "*Clothing*" means ~~all~~ an article of human wearing apparel  
22 suitable for general use.

23 Sec. 3. Section 423.3, subsection 68, paragraph c, Code  
24 2022, is amended by adding the following new subparagraph:

25 NEW SUBPARAGRAPH. (03) "*Emergency preparedness supplies*"  
26 means a collection of basic household items purchased by  
27 individuals or families for household use in the event of an  
28 emergency. "*Emergency preparedness supplies*" includes but is  
29 not limited to batteries, artificial ice packs, portable light  
30 sources, portable radios, tarps and plastic drop cloths, bungee  
31 cords, ropes, paracords, ground anchor systems, tie-down kits,  
32 ratchet straps, duct tape, smoke detectors, carbon monoxide  
33 detectors, fire extinguishers, gas containers, water storage  
34 containers, nonelectric food storage containers, bottled  
35 water, manual can openers, hand-held electronic communication

1 device chargers, first aid kits, emergency ladders, transfer  
2 switches, inverters, and inverter power cables, and no more  
3 than one portable or permanent generator per household per  
4 the time period described in paragraph "a", subparagraph (2),  
5 subparagraph division (b).

6 EXPLANATION

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

9 This bill modifies the sales tax holiday. The bill adds the  
10 purchase of emergency preparedness supplies to the existing  
11 sales tax holiday for clothing during the period beginning at  
12 12:01 a.m. on the first Friday of August and ending at midnight  
13 the following Saturday. As with an article of clothing, an  
14 emergency preparedness supply item must be under \$100 to  
15 qualify for the sales tax holiday, except for generators and  
16 other specified items which qualify if the sales price does not  
17 exceed \$5,000. The bill limits the purchase of a portable or  
18 permanent generator to one such item per household per sales  
19 tax holiday period. The bill defines "emergency preparedness  
20 supplies" to mean a collection of basic household items needed  
21 in the event of an emergency and includes a list of the items.