

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.