

**Senate Study Bill 1240 - Introduced**

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON DAWSON)

**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 2021, is amended to read as follows:

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

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

17 Sec. 2. Section 423.3, subsection 68, paragraph c,  
18 subparagraph (1), unnumbered paragraph 1, Code 2021, is amended  
19 to read as follows:

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

22 Sec. 3. Section 423.3, subsection 68, paragraph c, Code  
23 2021, is amended by adding the following new subparagraph:

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

1 inverter power cables.

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EXPLANATION

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

5       This bill modifies the sales tax holiday. The bill adds the  
6 purchase of emergency preparedness supplies to the existing  
7 sales tax holiday for clothing during the period beginning at  
8 12:01 a.m. on the first Friday of August and ending at midnight  
9 the following Saturday. As with an article of clothing, an  
10 emergency preparedness supply item must be under \$100 to  
11 qualify for the sales tax holiday, except for certain specified  
12 items. The bill defines "emergency preparedness supplies" to  
13 mean a collection of basic household items needed in the event  
14 of an emergency, including a list of some of the items.