HOUSE FILE 2300

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   BUCK, WILBURN, GJERDE,
   BROWN-POWERS, SCHEETZ,
   NIELSEN, KONFRST, OLSON,
   and COOLING

A BILL FOR

1 An Act modifying the sales tax holiday.
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, subsection 68, paragraph a, Code
2 2024, is amended by striking the paragraph and inserting in
3 lieu thereof the following:
4 *a.* The sales price from the sale of the following if the
5 sales price is less than two hundred fifty dollars and the sale
6 takes place during a period beginning at 12:01 a.m. on the
7 first day of August and ending at midnight on the fourteenth
8 day of August:
9 (1) An article of clothing.
10 (2) School supplies including school art supplies.
11 (3) School computer supplies.
12 (4) School instructional materials.
13 (5) Musical instruments.
14 (6) Sport or recreational equipment.
15 Sec. 2. Section 423.3, subsection 68, paragraph b,
16 subparagraph (1), Code 2024, is amended to read as follows:
17 (1) ~~Sport or recreational equipment and protective~~
18 Protective equipment.
19 EXPLANATION
20 *The inclusion of this explanation does not constitute agreement with*
21 *the explanation's substance by the members of the general assembly.*
22 This bill modifies the sales tax holiday. The bill makes
23 new items eligible for the sales tax holiday including school
24 supplies, school art supplies, school computer supplies, school
25 instructional materials, musical instruments, and sports or
26 recreational equipment. The bill increases the eligible
27 purchase amount of an item during the sales tax holiday from
28 $100 to $250. The bill expands the sales tax holiday from a
29 two-day period beginning on the first Friday of August to a
30 14-day period beginning on August 1 and ending on August 14.