

House File 408 - Introduced

HOUSE FILE 408

BY BROWN-POWERS and TUREK

A BILL FOR

1 An Act exempting from the state sales and use tax the sales
2 price of adaptive driving equipment sold or adaptive driving
3 equipment services furnished for installation in a motor
4 vehicle primarily used by a veteran.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2023, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 110. *a.* The sales price of adaptive
4 driving equipment sold or of adaptive driving equipment
5 installation services furnished, if such equipment and services
6 are sold or furnished for installation in a motor vehicle
7 used primarily by a veteran unable to drive or be transported
8 without such equipment installed in the motor vehicle.

9 *b.* As used in this subsection:

10 (1) "*Adaptive driving equipment*" means platform wheelchair
11 lifts, under-vehicle lifts, power door openers, lowered floors,
12 raised roofs, raised doors, hand controls, left foot gas
13 pedals, reduced-effort and zero-effort steering and braking,
14 and digital driving systems.

15 (2) "*Motor vehicle*" means the same as defined in section
16 321.1.

17 (3) "*Veteran*" means the same as defined in section 35.1
18 or a member of the reserve forces of the United States or the
19 national guard as defined in section 29A.1.

20 EXPLANATION

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

23 This bill exempts from the state sales and use tax the sales
24 price of adaptive driving equipment sold or adaptive driving
25 equipment services furnished for installation in a motor
26 vehicle primarily used by a veteran.

27 The bill defines "adaptive driving equipment" to mean
28 platform wheelchair lifts, under-vehicle lifts, power door
29 openers, lowered floors, raised roofs, raised doors, hand
30 controls, left foot gas pedals, reduced-effort and zero-effort
31 steering and braking, and digital driving systems.

32 The bill defines "veteran" to mean the same as defined in
33 Code section 35.1 or a member of the reserve forces of the
34 United States or the national guard as defined in Code section
35 29A.1.

1 Under the bill, adaptive driving equipment sold or adaptive
2 driving equipment installation services furnished are exempt
3 from the sales and use tax if such equipment is sold and
4 services furnished are sold or furnished for the installation
5 in a motor vehicle used primarily by a veteran unable to drive
6 or be transported without such equipment installed in the motor
7 vehicle.