

**House File 457 - Introduced**

HOUSE FILE 457

BY ISENHART

**A BILL FOR**

1 An Act exempting the sales price of honey bees from the state  
2 sales and use tax.

3 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. The sales price of honey bees.

4 EXPLANATION

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

7 This bill exempts the sales price of honey bees from the  
8 state sales and use tax.

9 By operation of Code section 423.6, an item exempt from the  
10 imposition of the sales tax is also exempt from the use tax  
11 imposed in Code section 423.5.