

**House File 678 - Introduced**

HOUSE FILE 678

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 231)

**A BILL FOR**

1 An Act providing a sales and use tax exemption for the  
2 furnishing of certain parking facilities services.  
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 from the furnishing  
4 of a parking facilities service subject to section 423.2,  
5 subsection 6, if the following requirements are met:

6 a. The parking facilities are owned by a county or city.

7 b. The service is furnished by a nonprofit organization at  
8 the direct or indirect request of the county or city that owns  
9 the parking facilities.

10 EXPLANATION

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

13 This bill exempts the sales price from the furnishing of  
14 a parking facilities service if the parking facilities are  
15 owned by a county or city, and the service is furnished by a  
16 nonprofit organization at the direct or indirect request of  
17 that county or city.

18 By operation of Code section 423.6, an item exempt from the  
19 imposition of the sales tax is also exempt from the use tax  
20 imposed in Code section 423.5.