

House Study Bill 72 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON KAUFMANN)

A BILL FOR

1 An Act exempting the storage of household goods and
2 mini-storage from the sales tax on services.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.2, subsection 6, paragraph ax, Code
2 2023, is amended to read as follows:

3 ax. Storage of ~~household goods, mini-storage,~~ and
4 warehousing of raw agricultural products.

5 EXPLANATION

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

8 This bill exempts the storage of household goods and
9 mini-storage from the sales tax on such services.