

Senate File 281 - Introduced

SENATE FILE 281

BY EDLER

A BILL FOR

- 1 An Act exempting from the state sales and use tax the sales
- 2 price of elk, game birds, preserve whitetail, and ungulates
- 3 sold to a hunting preserve.
- 4 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.* As used in this subsection:

4 (1) "*Elk*" means the same as defined in section 484C.1.

5 (2) "*Game birds*" means the same as defined in section
6 484B.1.

7 (3) "*Hunting preserve*" means the same as defined in section
8 484B.1 and includes a "*hunting preserve*" as defined in section
9 484C.1.

10 (4) "*Preserve whitetail*" means the same as defined in
11 section 484C.1.

12 (5) "*Ungulates*" means the same as defined in section 484B.1.

13 *b.* The sales price of elk, game birds, ungulates, and
14 preserve whitetail sold to a hunting preserve.

15 EXPLANATION

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

18 This bill exempts from the state sales and use tax the sales
19 price of elk, game birds, ungulates, and preserve whitetail
20 sold to a hunting preserve.

21 The bill also defines elk, game bird, preserve whitetail,
22 ungulate, and hunting preserve.

23 By operation of Code section 423.6, an item exempt from the
24 imposition of the sales tax is also exempt from the use tax
25 imposed in Code section 423.5.