

**House File 1019 - Introduced**

HOUSE FILE 1019  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 964)

**A BILL FOR**

1 An Act exempting the sale of toilet paper from the sales tax.  
2 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 423.3, Code 2025, is amended by adding the  
2 following new subsection:

3 NEW SUBSECTION. 111. The sales price from the sale of toilet  
4 paper.

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

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