

House File 1021 - Introduced

HOUSE FILE 1021
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 966)

A BILL FOR

1 An Act exempting the sale of dietary supplements from the sales
2 tax.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 423.3, subsection 57, unnumbered paragraph
2 1, Code 2025, is amended to read as follows:

3 The sales price from all sales of food and food ingredients
4 including dietary supplements. However, as used in this
5 subsection, a sale of "*food and food ingredients*" does not
6 include a sale of alcoholic beverages, or candy, ~~or dietary~~
7 ~~supplements~~; food sold through vending machines; or sales of
8 prepared food, soft drinks, or tobacco. For the purposes of this
9 subsection:

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 sale of dietary supplements from the
14 sales tax. "Dietary supplement" is defined in Code section
15 423.3(57)(c), and includes vitamins and minerals. By operation
16 of Code section 423.6, an item exempt from the imposition of the
17 sales tax is also exempt from the use tax imposed in Code section
18 423.5.