

House File 141 - Introduced

HOUSE FILE 141
BY JONES

A BILL FOR

- 1 An Act imposing a sales tax on the sales price of items
- 2 containing traceable amounts of piper methysticum.
- 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 However, as used in this subsection, a sale of "food and
5 food ingredients" does not include a sale of alcoholic
6 beverages, candy, or dietary supplements; food sold through
7 vending machines; or sales of prepared food, soft drinks, piper
8 methysticum, or tobacco. For the purposes of this subsection:

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

11 "Dietary supplement" means any product, other than piper
12 methysticum or tobacco, intended to supplement the diet that
13 meets all of the following criteria:

14 Sec. 3. Section 423.3, subsection 57, Code 2025, is amended
15 by adding the following new paragraph:

16 NEW PARAGRAPH. *Of.* "Piper methysticum" means any item
17 containing traceable amounts of piper methysticum.

18 EXPLANATION

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

21 This bill imposes a sales tax on the sales price of any
22 item containing a traceable amount of piper methysticum. Piper
23 methysticum is also known as kava among many other nicknames.