

House File 485 - Introduced

HOUSE FILE 485

BY TUREK

A BILL FOR

1 An Act exempting from the state sales and use tax the sales
2 price of adaptive driving equipment sold or adaptive driving
3 equipment services furnished for installation in a motor
4 vehicle.

5 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. a. The sales price of adaptive driving
4 equipment sold or of adaptive driving equipment installation
5 services furnished, if such equipment and services are sold or
6 furnished for installation in a motor vehicle used primarily by
7 a person unable to drive or be transported without such equipment
8 installed in the motor vehicle.

9 b. As used in this subsection:

10 (1) "Adaptive driving equipment" means platform wheelchair
11 lifts, under-vehicle lifts, power door openers, lowered floors,
12 raised roofs, raised doors, hand controls, left foot gas pedals,
13 reduced-effort and zero-effort steering and braking, and digital
14 driving systems.

15 (2) "Motor vehicle" means the same as defined in section
16 321.1.

17 **EXPLANATION**

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

20 This bill exempts from the state sales and use tax the sales
21 price of adaptive driving equipment sold or adaptive driving
22 equipment services furnished for installation in a motor vehicle.

23 The bill defines "adaptive driving equipment" to mean platform
24 wheelchair lifts, under-vehicle lifts, power door openers,
25 lowered floors, raised roofs, raised doors, hand controls, left
26 foot gas pedals, reduced-effort and zero-effort steering and
27 braking, and digital driving systems.

28 Under the bill, adaptive driving equipment sold or adaptive
29 driving equipment installation services furnished are exempt
30 from the sales and use tax if such equipment is sold and
31 services furnished are sold or furnished for the installation
32 in a motor vehicle used primarily by a person unable to drive
33 or be transported without such equipment installed in the motor
34 vehicle.