

House File 541 - Introduced

HOUSE FILE 541
BY WHEELER

A BILL FOR

1 An Act creating a sales tax exemption period for firearms,
2 firearm accessories, ammunition, and gun safes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

3 NEW SUBSECTION. 68A. The sales price from the sale of
4 firearms, firearm ammunition, firearm accessories, and gun safes,
5 if the sale takes place on July 3, July 4, or July 5.

6 EXPLANATION

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

9 This bill creates a sales tax exemption period for sales
10 purchases of firearms, ammunition, firearm accessories, and gun
11 safes, if the sales are made on July 3, July 4, or July 5.

12 By operation of Code section 423.6, an item exempt from the
13 imposition of the sales tax is also exempt from the use tax
14 imposed in Code section 423.5.

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