

House Study Bill 230 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
KAUFMANN)

A BILL FOR

- 1 An Act exempting the services furnished by private employment
- 2 agencies from the state sales and use tax.
- 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 423.2, subsection 6, paragraph aq, Code
2 2025, is amended by striking the paragraph.

3 EXPLANATION

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

6 This bill exempts the services furnished by a private
7 employment agency from the state sales and use tax.

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

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