

CHAPTER 247

SALES TAX ON SERVICES

S. F. 624

AN ACT relating to sales taxes imposed on services performed on tangible personal property delivered into interstate commerce or services used in processing tangible personal property which will ultimately be subject to the sales tax.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section four hundred twenty-two point forty-two (422.42),
2 Code 1966, as amended by chapter three hundred forty-eight (348), section
3 nineteen (19), Acts of the Sixty-second General Assembly, is hereby fur-
4 ther amended as follows:

5 1. By inserting in subsection three (3), line four (4), after the word "prop-
6 erty" the words "or taxable services, or for resale of tangible personal
7 property in connection with taxable services,".

8 2. By inserting in line thirteen (13) of subsection three (3) after the word
9 "steam" the words "or any taxable service".

1 SEC. 2. Chapter three hundred forty-eight (348), section nineteen (19),
2 Acts of the Sixty-second General Assembly, amending section four hundred
3 twenty-two point forty-two (422.42), Code 1966, is hereby amended as fol-
4 lows:

5 1. By inserting in line four (4) after the word "than" the words "services
6 performed on tangible personal property delivered into interstate commerce,
7 or services used in processing of tangible personal property for use in tax-
8 able retail sales or services,".

9 2. By inserting in line sixteen (16) after the word "state" the words
10 "except where such service is performed on tangible personal property de-
11 livered into interstate commerce or is used in processing of tangible personal
12 property for use in taxable retail sales or services".

1 SEC. 3. This Act, being deemed of immediate importance, shall be in
2 full force and effect from and after its passage and publication in The De-
3 Witt Observer, a newspaper published at DeWitt, Iowa, and in The Pioneer-
4 Republican, a newspaper published at Marengo, Iowa.

Approved May 1, 1969.

I hereby certify that the foregoing Act, Senate File 624, was published in The DeWitt Observer, DeWitt, Iowa, May 8, 1969 and in The Pioneer-Republican, Marengo, Iowa, May 8, 1969.

MELVIN D. SYNHORST, *Secretary of State.*