

1992 First Extraordinary Session
Of The
Seventy-Fourth General Assembly
Of The
State Of Iowa

HELD AT DES MOINES, THE CAPITAL OF THE STATE

FIRST EXTRAORDINARY SESSION BEGUN ON THE TWENTIETH DAY OF MAY AND ENDED ON THE TWENTY-
SECOND DAY OF MAY, A.D. 1992 IN THE ONE HUNDRED FORTY-SIXTH YEAR OF THE STATE

CHAPTER 1001

REPEAL OF TAX ON CONSULTING SERVICES

S.F. 2381

AN ACT relating to the repeal of the state sales, services, and use taxes on consulting services and the filing of consolidated returns under the state corporate income tax and providing effective and retroactive applicability date provisions.

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

Section 1. Section 422.43, subsection 11, unnumbered paragraph 1, Code Supplement 1991, as amended by 1992 Iowa Acts, Senate File 2116,* section 405, is amended to read as follows:

The following enumerated services are subject to the tax imposed on gross taxable services: alteration and garment repair; armored car; automobile repair; battery, tire and allied; investment counseling; service charges of all financial institutions; barber and beauty; boat repair; car wash and wax; carpentry; roof, shingle, and glass repair; consultant services; dance schools and dance studios; dating services; dry cleaning, pressing, dyeing, and laundering; electrical and electronic repair and installation; rental of tangible personal property, except mobile homes which are tangible personal property; excavating and grading; farm implement repair of all kinds; flying service; furniture, rug, upholstery repair and cleaning; fur storage and repair; golf and country clubs and all commercial recreation; house and building moving; household appliance, television, and radio repair; jewelry and watch repair; limousine service, including driver; machine operator; machine repair of all kinds; motor repair; motorcycle, scooter, and bicycle repair; oilers and lubricators; office and business machine repair; painting, papering, and interior decorating; parking facilities; pipe fitting and plumbing; wood preparation; licensed executive search agencies; private employment agencies, excluding services for placing a person in employment where the principal place of employment of that person is to be located outside of the state; sewage services for nonresidential commercial operations; sewing and stitching; shoe repair and shoeshine; sign construction and installation; storage of household goods, mini-storage, and warehousing of raw agricultural products; swimming pool cleaning and maintenance; taxidermy services; telephone answering service; test laboratories, except tests on humans or animals; termite, bug, roach, and pest eradicators; tin and sheet metal repair; turkish baths, massage, and reducing salons; weighing; welding; well drilling; wrapping, packing, and packaging of merchandise other than processed meat, fish, fowl and vegetables; wrecking service; wrecker and towing; pay television; campgrounds; carpet and upholstery cleaning; gun and camera repair; janitorial and building maintenance or cleaning; lawn care, landscaping and tree trimming and removal; pet grooming; reflexology; security and detective services; tanning beds or salons; and water conditioning and softening.

*Chapter 1232 herein

Sec. 2. Section 422.43, subsection 11, unnumbered paragraph 3, as enacted by 1992 Iowa Acts, Senate File 2116,* section 406, is amended by striking the unnumbered paragraph.

Sec. 3. Claims for refund of tax, interest, or penalty which arise as a result of the repeal of the state sales, services, and use taxes on consulting services under this Act shall not be allowed unless filed prior to October 1, 1992, notwithstanding any other provision of law.

Sec. 4. 1992 Iowa Acts, Senate File 2034,** section 40, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 40. Section 18 of this Act is retroactively applicable to January effective July 1, 1992, for tax years beginning on or after that date.

Sec. 5. This Act, being deemed of immediate importance, takes effect upon enactment. Sections 1 and 2 of this Act apply retroactively to April 1, 1992.

Approved May 28, 1992

CHAPTER 1002
GOVERNMENT ETHICS
S.F. 2384

AN ACT relating to the date upon which the current gift law is repealed and providing an effective date.

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

Section 1. 1992 Iowa Acts, House File 2466,*** section 5, unnumbered paragraphs 1 and 2, which constitute the amending clause and the Code section number and headnote, if enacted by the Seventy-fourth General Assembly, 1992 Session, are amended by striking the paragraphs and inserting in lieu thereof the following:

NEW SECTION. 68B.5A TWO-YEAR BAN ON LOBBYING ACTIVITIES AFTER SERVICE.

Sec. 2. 1992 Iowa Acts, House File 2466,*** section 39, if enacted by the Seventy-fourth General Assembly, 1992 Session, is amended to read as follows:

SEC. 39. Section 56.10A, Code 1991, is repealed effective July 1, 1992, and section 68B.5, Code 1991, is repealed effective December 31, 1992.

Sec. 3. This Act takes effect July 1, 1992.

Approved June 2, 1992

*Chapter 1232 herein
**Vetoed by Governor
***Chapter 1228 herein