

CHAPTER 135**SALES, SERVICES, AND USE TAXES — EXEMPTIONS —
TAX ON CERTAIN ENTRY FEES***S.F. 410*

AN ACT relating to the sales tax on certain entry fees and the sales, services, and use tax exemption for sales of educational, religious, or charitable activities.

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

Section 1. Section 422.43, subsection 1, Code 1993, is amended to read as follows:

1. There is imposed a tax of five percent upon the gross receipts from all sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from the sales, furnishing, or service of gas, electricity, water, heat, pay television service, and communication service, including the gross receipts from such sales by any municipal corporation or joint water utility furnishing gas, electricity, water, heat, pay television service, and communication service to the public in its proprietary capacity, except as otherwise provided in this division, when sold at retail in the state to consumers or users; a like rate of tax upon the gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; a like rate of tax on the gross receipts from an entry fee or like charge imposed solely for the privilege of participating in an activity at a place of amusement, fair, or athletic event unless the gross receipts from the sales of tickets or admissions charges for observing the same activity are taxable under this division; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of participating in any athletic sports provided club members.

Sec. 2. Section 422.45, subsection 3, Code 1993, is amended to read as follows:

3. The gross receipts from sales of educational, religious, or charitable activities, where the entire proceeds ~~therefrom~~ from the sales are expended for educational, religious, or charitable purposes, except the gross receipts from games of skill, games of chance, raffles and bingo games as defined in chapter 99B. This exemption is disallowed on the amount of the gross receipts only to the extent the gross receipts are not expended for educational, religious, or charitable purposes.

Approved May 19, 1993

CHAPTER 136**LOESS HILLS DEVELOPMENT AND CONSERVATION AUTHORITY***H.F. 214*

AN ACT establishing a loess hills development and conservation authority, specify its membership, powers, and duties, and providing for other properly related matters.

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

Section 1. **NEW SECTION. 161D.1 LOESS HILLS DEVELOPMENT AND CONSERVATION AUTHORITY CREATED — MEMBERSHIP AND DUTIES.**

1. A loess hills development and conservation authority is created. The counties of Lyon, Sioux, Plymouth, Cherokee, Woodbury, Ida, Sac, Monona, Crawford, Carroll, Harrison, Shelby, Audubon, Pottawattamie, Cass, Adair, Mills, Montgomery, Adams, Fremont, Page, and