

CHAPTER 71

SALES AND USE TAX — TOY SALES TO NONPROFIT ORGANIZATIONS

H.F. 310

AN ACT exempting the sale of toys to certain nonprofit organizations from state sales and use taxes.

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

Section 1. Section 423.3, Code 2005, is amended by adding the following new subsection:
NEW SUBSECTION. 85. The sales price from the sales of toys to a nonprofit organization exempt from federal income tax under section 501 of the Internal Revenue Code that purchases the toys from donations collected by the nonprofit organization and distributes the toys to children at no cost.

Approved April 28, 2005

CHAPTER 72

REGULATION OF ELECTIONS AND POLITICAL CAMPAIGNS

H.F. 312

AN ACT relating to campaign finance committee reporting, use of committee funds or property, independent expenditures, and placement of campaign signs.

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

Section 1. Section 53.10, unnumbered paragraph 3, Code 2005, is amended to read as follows:

During the hours when absentee ballots are available in the office of the commissioner, the posting of political signs is prohibited within ~~thirty~~ thirty three hundred feet of the absentee voting site. No electioneering shall be allowed within the sight or hearing of voters at the absentee voting site.

Sec. 2. Section 53.11, subsection 4, Code 2005, is amended to read as follows:

4. During the hours when absentee ballots are available at a satellite absentee voting station, the posting of political signs is prohibited within ~~thirty~~ thirty three hundred feet of the satellite absentee voting station. Electioneering shall not be allowed within the sight or hearing of voters at the satellite absentee voting station.

Sec. 3. Section 68A.102, subsection 9, Code 2005, is amended to read as follows:

9. "Consultant" means a person who provides or procures services ~~for or on behalf of a candidate~~ including but not limited to consulting, public relations, advertising, fundraising, polling, managing or organizing services.

Sec. 4. Section 68A.102, subsection 12, Code 2005, is amended to read as follows:

12. "County statutory political committee" means a committee as ~~defined~~ described in section 43.100 that accepts contributions in excess of seven hundred fifty dollars in the aggregate.