

## CHAPTER 1125

### SALES AND USE TAXES ON FARM MACHINERY AND EQUIPMENT

*H.F. 2470*

**AN ACT** providing for sales and use taxes collected on farm machinery and equipment.

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

Section 1. Section 423.3, subsection 8, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. For purposes of this subsection, the following items are exempt under paragraph "a" when used in agricultural production:

- (1) A snow blower that is to be attached to a self-propelled implement of husbandry.
- (2) A rear-mounted or front-mounted blade that is to be attached to or towed by a self-propelled implement of husbandry.
- (3) A rotary cutter that is to be attached to a self-propelled implement of husbandry.

Approved May 25, 2012