

FEB 24 2005
WAYS AND MEANS

HOUSE FILE 445
BY MASCHER

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to the state sales and use tax exemption for
2 access to on-line computer services.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 445

1 Section 1. Section 423.3, subsection 65, Code 2005, is
2 amended by striking the subsection.

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EXPLANATION

4 This bill eliminates the state sales tax exemption for
5 internet access services. Thus the access services would be
6 subject to sales tax. However, the United States congress
7 passed legislation extending the moratorium on state taxation
8 of internet access until November 1, 2007.

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