

MAR 9 2005
WAYS AND MEANS

HOUSE FILE 655
BY JONES and SMITH

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

A BILL FOR

1 An Act exempting from the sales and use taxes certain medical
2 assistive devices for use by persons with a mental or physical
3 impairment.

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

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HF 655

1 Section 1. Section 423.3, Code 2005, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 85. a. The sales price from the sale of
4 any of the following:

5 (1) Medical equipment and supplies, home respiratory
6 equipment and accessories, hospital beds and accessories,
7 ambulatory aids, manual and powered wheelchairs, stairway
8 lifts, braille writers, electronic braille equipment,
9 scooters, reading machines, electronic print enlargers and
10 magnifiers, and electronic alternative and augmentative
11 communication devices to or on behalf of individuals with
12 disabilities to enable the disabled person to function more
13 independently.

14 (2) Items used solely to modify a motor vehicle to permit
15 its use by an individual with a disability in order to enable
16 the disabled person to function more independently.

17 b. For purposes of this subsection, "disability" means the
18 same as defined in section 225C.46.

19 EXPLANATION

20 This bill exempts from the sales and use taxes certain
21 items that are purchased by or on behalf of a person with a
22 disability so that such person may live a more independent
23 life. These items include medical equipment, home respiratory
24 equipment and accessories, ambulatory aids, manual and powered
25 wheelchairs, stairway lifts, reading machines, scooters, and
26 items used solely to modify vehicles to permit their use by
27 disabled persons.

28 A person is considered disabled if that person has a mental
29 or physical impairment that substantially limits one or more
30 of the major life activities of the individual.

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