

JAN 17 2006  
WAYS AND MEANS

HOUSE FILE 2069  
BY BELL

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act exempting certain environmental test laboratory services  
2 from the state sales and use taxes.

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

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HF 2069

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

3 NEW SUBSECTION. 89. The sales price from the furnishing  
4 of environmental test laboratory services, including services  
5 of a mobile environmental testing laboratory and field testing  
6 services by an environmental test laboratory.

7 EXPLANATION

8 This bill exempts from the sales and use taxes the  
9 furnishing of environmental test laboratory services,  
10 including field testing services and mobile environmental test  
11 laboratories.

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