

FEB 8 2006
WAYS AND MEANS

HOUSE FILE 2295
BY PAULSEN

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

A BILL FOR

1 An Act relating to sales and use tax exemptions for commercial
2 breeders of canines.

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

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HF 2295

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 sale of the
4 following to commercial breeders of canines licensed or
5 registered pursuant to chapter 162 to be used in the
6 commercial breeder's operation:

7 a. Breeding canine stock.

8 b. Food and medication used in disease control or health
9 promotion of canines.

10 c. Tangible personal property to be consumed as fuel in
11 creating heat, power, or steam for providing heat or cooling
12 for buildings used to house canines.

13 d. Wood chips, sawdust, hay, straw, paper, or other
14 materials used for bedding in the breeding and production of
15 canines.

16 e. Gas, electricity, water, or heat to be used in
17 implements engaged in the breeding and production of canines.

18 EXPLANATION

19 This bill exempts from taxation the sales of certain items
20 used in the breeding and production of canines by a commercial
21 breeder of canines that is licensed by Iowa or licensed by the
22 federal government and registered in Iowa.

23 The items exempted are breeding canine stock; food and
24 medication; fuel used to heat or cool buildings used to house
25 canines; bedding materials; and gas, electricity, water, or
26 heat used in implements engaged in the breeding and production
27 of canines.

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