

FILED JAN 24 2006

SENATE FILE
BY MILLER

2066

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

A BILL FOR

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

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

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WAYS & MEANS

SF 2066

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 genetic test laboratory services on food and animal feed,
5 including services of a mobile genetic testing laboratory and
6 field testing services by a genetic test laboratory.

7 EXPLANATION

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

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