

February 27, 1963.  
Tax Revision.

**House File 381**  
By ELY.

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

## A BILL FOR

An Act relating to sales tax.

*Be It Enacted by the General Assembly of the State of Iowa:*

- 1 Section 1. Subsection four (4) of section four hundred
- 2 twenty-two point forty-five (422.45), Code 1962, is hereby
- 3 repealed.

### EXPLANATION OF HOUSE FILE 381

The purpose of this bill is to eliminate the trade-in allowance exemption from sales tax.