

JAN 9 2001
WAYS AND MEANS

HOUSE FILE 28
BY ALONS

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

A BILL FOR

1 An Act to expand the annual sales tax exemption days for the
2 purchase of clothing or footwear.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 28

1 Section 1. Section 422.45, subsection 59, paragraph a,
2 subparagraph (2), Code 2001, is amended to read as follows:

3 (2) The sale takes place during a period beginning at
4 12:01 a.m. on the first Friday in February and ending at
5 midnight on the following Saturday or during a period
6 beginning at 12:01 a.m. on the first Friday in August and
7 ending at midnight on the following Saturday.

8 EXPLANATION

9 Current law provides for an exemption from the sales tax
10 for sales purchases of certain clothing and footwear if the
11 sales are made on the first Friday or Saturday in August.
12 This bill expands the sales tax exemption to sales made on the
13 first Friday or Saturday in February.

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