

JAN 9 2001

WAYS AND MEANS

HOUSE FILE 33
BY ALONS

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

A BILL FOR

1 An Act relating to a sales and use tax exemption for the sale or
2 rental of propane tanks used in drying agricultural products.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 33

1 Section 1. Section 422.45, Code 2001, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 60. The gross receipts from the sale or
4 rental of fuel tanks used for the storage of propane to be
5 used in the drying of agricultural products.

6 EXPLANATION

7 The bill exempts from the state sales and use taxes the
8 sale or rental of fuel tanks to be used for the storage of
9 propane for use in drying agricultural products.

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