

JAN 12 2001
WAYS AND MEANS

HOUSE FILE 48
BY GARMAN

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

A BILL FOR

1 An Act relating to the exemption from the sales and use taxes of
2 heat for use in residential-type dwellings and for fuel used
3 to provide heat for residential-type dwellings and including
4 an applicability date provision.

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

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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,
4 furnishing, or service of heat for residential dwellings and
5 units of apartment and condominium complexes used for human
6 occupancy and the gross receipts from the sale, furnishing, or
7 service of fuel used to provide heat for residential dwellings
8 and units of apartment and condominium complexes used for
9 human occupancy.

10 Sec. 2. APPLICABILITY DATE. This Act applies to the sale,
11 furnishing, or service of heat or fuel to provide heat if the
12 date of billing the customer is on or after July 1, 2001.

13 EXPLANATION

14 This bill exempts from the state sales and use taxes the
15 gross receipts from the sale, furnishing, or service of heat
16 and fuel to provide heat for residential dwellings and units
17 of apartment and condominium complexes used for human
18 occupancy.

19 The bill applies to the sale, furnishing, or service of
20 heat or fuel to produce heat if the date of billing the
21 customer is on or after July 1, 2001.

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