

FEB 6 2001
WAYS AND MEANS

HOUSE FILE 182
BY BRUNKHORST

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

A BILL FOR

1 An Act exempting from sales and use taxes the sales or rentals of
2 tangible personal property to or the performing of services
3 for authorized ambulance, rescue, and first-response service
4 providers.

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

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HF 182

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

3 NEW SUBSECTION. 54C. The gross receipts from the sale or
4 rental of tangible personal property to or from services
5 performed, rendered, or furnished for or to an ambulance,
6 rescue, or first-response service provider authorized by the
7 Iowa department of public health pursuant to section 147A.5,
8 to be used in the operation of the ambulance, rescue, or
9 first-response service.

10 EXPLANATION

11 This bill exempts from the sale and use taxes the sale or
12 rental of property and the furnishing of services to
13 ambulance, rescue, and first-response service providers
14 authorized by the Iowa department of public health.

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