

MAR 6 2001

WAYS AND MEANS

HOUSE FILE 522

BY TEIG, MERTZ, KLEMME, HUSEMAN, HOUSER,  
RAYHONS, EDDIE, VAN ENGELENHOVEN,  
ARNOLD, DIX, HOFFMAN, BOGGESS,  
DOLECHECK, ALONS, ROBERTS, EICHHORN,  
KETTERING, FREVERT, HORBACH, CORMACK,  
and BARRY

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to an exemption from sales and use taxes of the  
2 cost of agricultural soil sampling and testing.

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

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HF 522

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 sales or  
4 furnishing, performing, or rendering of agricultural soil  
5 sampling and testing when the sampling and testing are done as  
6 part of a normal agronomic practice.

7 EXPLANATION

8 This bill exempts from sales and use taxes the cost of  
9 agricultural soil sampling and testing when the sampling and  
10 testing are done as part of a normal agronomic practice.

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