

JAN 28 2002  
WAYS AND MEANS

HOUSE FILE 2136  
BY HOVERSTEN

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

**A BILL FOR**

1 An Act exempting community action agencies from state sales and  
2 use taxes.

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

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HF 2136

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

3 NEW SUBSECTION. 63. The gross receipts from the sale or  
4 rental of tangible personal property or from services  
5 performed, rendered, or furnished to a recognized community  
6 action agency as provided in section 216A.93 to be used for  
7 the purposes of the agency.

8 EXPLANATION

9 This bill exempts from state sales and use taxes the sales  
10 and rentals of tangible property and furnishing of services to  
11 community action agencies for use by the agencies.

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