

McKibben
Redwine
Harper

SSB-1013
Ways & Means
Succeeded By
SF HF 58

SENATE FILE
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
MCKIBBEN)

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

A BILL FOR

1 An Act relating to the exemption during a certain period from the
2 sales and use taxes of the gross receipts from the sale,
3 furnishing, or service of metered gas and of fuel used in
4 residential-type dwellings and including an effective date.

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. a. The gross receipts from the sale,
4 furnishing, or service of metered gas to provide energy for
5 residential customers and the gross receipts from the sale,
6 furnishing, or service of fuel, including propane and heating
7 oil, used to provide heat for residential dwellings and units
8 of apartment and condominium complexes used for human
9 occupancy.

10 b. Paragraph "a" applies to the gross receipts from the
11 sale, furnishing, or service of metered gas for energy if the
12 date of the utility billing of the customer is during the
13 period beginning February 1, 2001, and ending April 30, 2001,
14 or applies to the gross receipts from the sale, furnishing, or
15 service of fuel used for heating purposes if such sale,
16 furnishing, or service occurs during the period beginning
17 February 1, 2001 and ending April 30, 2001.

18 Sec. 2. This Act, being deemed of immediate importance,
19 takes effect upon enactment.

20 EXPLANATION

21 This bill exempts from the sales and use taxes for
22 approximately three months the gross receipts from the sale,
23 furnishing, or service of fuel, including propane and heating
24 oil, used in residential-type dwellings. The bill has an
25 applicability date provision that makes the exemptions apply
26 to such sale, furnishing, or service occurring during the
27 period beginning February 1, and ending April 30, 2001, or to
28 utility billings dated during that same period.

29 The bill takes effect upon enactment.

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Substituted by HF 1

1-25-00

p. 160

FILED JAN 23 '01

SENATE FILE 58

BY COMMITTEE ON WAYS and MEANS

(SUCCESSOR TO SSB 1013)

WITHDRAWN

Passed Senate, Date 1-25-00

Passed House, 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 the gross receipts from the sale, furnishing, or service of
3 metered gas and of fuel used in residential-type dwellings and
4 including an effective date.

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

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SF 58

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

3 NEW SUBSECTION. 60. a. The gross receipts from the sale,
4 furnishing, or service of metered gas to provide energy for
5 residential customers and the gross receipts from the sale,
6 furnishing, or service of fuel, including propane and heating
7 oil, used to provide heat for residential dwellings and units
8 of apartment and condominium complexes used for human
9 occupancy.

10 b. Paragraph "a" applies to the gross receipts from the
11 sale, furnishing, or service of metered gas for energy if the
12 date of the utility billing of the customer is on or after
13 February 1, 2001, or applies to the gross receipts from the
14 sale, furnishing, or service of fuel used for heating purposes
15 if such sale, furnishing, or service occurs on or after
16 February 1, 2001.

17 Sec. 2. This Act, being deemed of immediate importance,
18 takes effect upon enactment.

19 EXPLANATION

20 This bill exempts from the sales and use taxes the gross
21 receipts from the sale, furnishing, or service of fuel,
22 including propane and heating oil, used in residential-type
23 dwellings. The bill has an applicability date provision that
24 makes the exemptions apply to such sale, furnishing, or
25 service occurring on or after February 1, 2001, and to utility
26 billings dated on or after that date.

27 The bill takes effect upon enactment.

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S-3001

1 Amend Senate File 58 as follows:

2 1. By striking everything after the enacting
3 clause and inserting the following:

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

6 NEW SUBSECTION. 60. a. The gross receipts from
7 the sale, furnishing, or service of metered gas to
8 provide energy for residential customers and the gross
9 receipts from the sale, furnishing, or service of
10 fuel, including propane and heating oil, used to
11 provide heat for residential dwellings and units of
12 apartment and condominium complexes used for human
13 occupancy.

14 b. Paragraph "a" applies to the gross receipts
15 from the sale, furnishing, or service of metered gas
16 for energy if the date of the utility billing of the
17 customer is during March 2001, or April 2001, or
18 applies to the gross receipts from the sale,
19 furnishing, or service of fuel used for heating
20 purposes if such sale, furnishing, or service occurs
21 during the period beginning with the effective date of
22 this Act and ending on March 31, 2001.

23 Sec. _____. If a utility that sells, furnishes, or
24 services metered gas to provide energy for residential
25 customers is unable to timely adjust its billing
26 system to provide the sales and use tax exemption
27 provided in section 1 of this Act, the utility is
28 authorized to charge the sales or use tax on utility
29 bills that are dated during March 2001 or until the
30 billing system is adjusted for the sales and use tax
31 exemption provided in section 1 of this Act. The
32 utility shall grant to each residential customer from
33 which the tax was collected on such gross receipts a
34 credit equal to the amount of tax collected. The
35 credit shall appear on the first utility billing which
36 is dated after March 31, 2001. The department of
37 revenue is granted emergency rulemaking authority to
38 implement this section.

39 Sec. _____. This Act, being deemed of immediate
40 importance, takes effect upon enactment."

41 2. Title page, line 1, by inserting after the
42 word "exemption" the following: "during a certain
43 period".

By LARRY MCKIBBEN

S-3001 FILED JANUARY 24, 2001

Adopted
1-25-00
(p. 161)

