

FILED JAN 24 '01

SENATE FILE 75
BY REDFERN

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

A BILL FOR

1 An Act exempting the provision of environmental laboratory
2 services from state sales and use taxes.

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

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SF 75
WAYS & MEANS

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
4 rendering, furnishing, or performing of environmental test
5 laboratory services including services of a mobile
6 environmental testing laboratory and field testing services by
7 an environmental test laboratory.

8 EXPLANATION

9 This bill exempts from the sales and use taxes the
10 rendering, furnishing, or performing of environmental test
11 laboratory services including field testing services and
12 mobile environmental test laboratories.

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