

FILED JAN 30 '01

SENATE FILE
BY ANGELO

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

A BILL FOR

1 An Act relating to state sales and use taxes on admittance fees
2 for city or county swimming pools, providing limited refunds,
3 and including effective and retroactive applicability date
4 provisions.

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

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SF 91
WAYS & MEANS

1 Section 1. Section 422.45, subsection 20, Code 2001, is
2 amended to read as follows:

3 20. The gross receipts from sales or services rendered,
4 furnished, or performed by a county or city. This exemption
5 applies to admittance fees charged for using city or county
6 swimming pools. This exemption does not apply to the tax
7 specifically imposed under section 422.43 on the gross
8 receipts from the sales, furnishing, or service of gas,
9 electricity, water, heat, pay television service, and
10 communication service to the public by a municipal corporation
11 in its proprietary capacity; does not apply to the sales,
12 furnishing, or service of solid waste collection and disposal
13 service to nonresidential commercial operations; does not
14 apply to the sales, furnishing, or service of sewage service
15 for nonresidential commercial operations; and does not apply
16 to fees paid to cities and counties for the privilege of
17 participating in any athletic sports.

18 Sec. 2. REFUNDS. Refunds of taxes, interest, or penalties
19 which arise from claims resulting from the amendment of
20 section 422.45, subsection 20, in this Act, for fee charges
21 which occurred between January 1, 1996, and the effective date
22 of this Act, shall be limited to twenty-five thousand dollars
23 in the aggregate and shall not be allowed unless refund claims
24 are filed prior to October 1, 2001, notwithstanding any other
25 provision of law. If the amount of claims totals more than
26 twenty-five thousand dollars in the aggregate, the department
27 of revenue and finance shall prorate the twenty-five thousand
28 dollars among all claimants in relation to the amounts of the
29 claimants' valid claims.

30 Sec. 3. EFFECTIVE DATE AND RETROACTIVE APPLICABILITY
31 PROVISION. This Act, being deemed of immediate importance,
32 takes effect upon enactment and applies retroactively to
33 January 1, 1996.

34 EXPLANATION

35 Current law exempts from state sales and use taxes sales or

1 services rendered, furnished, or performed by a county or city
2 with specific exceptions to this exemption. This bill
3 specifies that the exemption applies to fees charged for the
4 admittance to county or city swimming pools. This amendment
5 applies retroactively to January 1, 1996. If as a result of
6 this retroactive effect refunds are claimed, the total amount
7 of refunds paid are not to exceed \$25,000. To claim a refund,
8 a person must file between the effective date of the bill and
9 October 1, 2001.

10 The bill takes effect upon enactment and applies
11 retroactively to January 1, 1996.

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