

FILED FEB 27 '01

SENATE FILE 301
BY REHBERG

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

A BILL FOR

1 An Act relating to the determination of the jurisdiction in which
2 local option sales and services taxes are to be imposed.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SF 301
WAYS & MEANS

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1 purposes of determining the amount of the tax, does not
2 include the amount of any state gross receipts or excise taxes
3 or other local option sales or excise taxes. A tax permit
4 other than the state tax permit required under section 422.53
5 or 423.10 shall not be required by local authorities.

6 EXPLANATION

7 This bill provides that the regular local option sales and
8 services tax and the school infrastructure local option sales
9 and services tax are imposed only if the sales receipt is
10 issued in the jurisdiction where the tax is imposed or, if a
11 sales receipt is not issued, then where the bill of lading is
12 issued. The bill also provides that the tax shall not be
13 imposed solely on the fact that delivery of the property or
14 services occurred in the taxing jurisdiction.

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