

JAN 3 1 2005  
WAYS AND MEANS

HOUSE FILE 164  
BY BELL and VAN ENGELENHOVEN

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

**A BILL FOR**

1 An Act providing a sales and use tax exemption for certain  
2 appliances that meet the energy efficiency rating established  
3 for the appliance by the United States environmental  
4 protection agency and providing an effective date.

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

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HF 164

1 Section 1. Section 423.3, Code 2005, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 85. The sales price from the sale of a  
4 clothes washing machine, refrigerator, or dishwasher which  
5 meets or exceeds the energy efficiency rating for the  
6 applicable appliance under the energy star program established  
7 by the United States environmental protection agency in  
8 cooperation with the United States department of energy.

9 Sec. 2. INFORMATION TO PUBLIC. The department of revenue,  
10 in consultation with manufacturers and retailers, and public  
11 interest groups, shall develop public information programs and  
12 materials to identify and encourage the sales of products  
13 eligible for the tax exemption provided under section 1 of  
14 this Act.

15 Sec. 3. EFFECTIVE DATE. This Act takes effect January 1,  
16 2006.

17 EXPLANATION

18 This bill exempts from sales and use taxes the purchase of  
19 clothes washers, refrigerators, and dishwashers that meet  
20 energy efficiency standards set under the federal energy star  
21 program. This program was established through the cooperation  
22 of the United States department of energy and the United  
23 States environmental protection agency.

24 The bill takes effect January 1, 2006.

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