

FILED JAN 23 2000

WAYS & MEANS

SENATE FILE **2065**
BY HOUSER

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

A BILL FOR

1 An Act exempting sales to nonprofit churches from sales and use
2 taxes.

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

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SF 2065

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

3 NEW SUBSECTION. 89. The sales price from the sale of
4 tangible personal property or the furnishing of services to a
5 nonprofit church whose income is exempt from taxation under
6 section 501(c) of the Internal Revenue Code.

7 EXPLANATION

8 This bill exempts from sales and use taxes the sale of
9 tangible personal property and services furnished to a
10 nonprofit church whose income is exempt from federal taxation.

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