



TERRY E. BRANSTAD
GOVERNOR

OFFICE OF THE GOVERNOR

KIM REYNOLDS
LT. GOVERNOR

May 1, 2015

The Honorable Paul Pate
Secretary of State of Iowa
State Capitol Building
LOCAL

Dear Mr. Secretary:

I hereby transmit:

House File 621, an Act relating to the administration of the streamlined sales and use tax agreement by the Department of Revenue.

The above House File is hereby approved this date.

Sincerely,

A handwritten signature in black ink that reads "Terry E. Branstad".

Terry E. Branstad
Governor

cc: Secretary of the Senate
Clerk of the House



House File 621

AN ACT

RELATING TO THE ADMINISTRATION OF THE STREAMLINED SALES AND USE
TAX AGREEMENT BY THE DEPARTMENT OF REVENUE.

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

Section 1. Section 423.3, subsection 57, paragraph f, subparagraph (3), Code 2015, is amended by adding the following new subparagraph division:

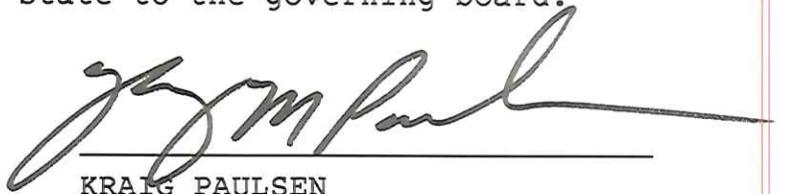
NEW SUBPARAGRAPH DIVISION. (e) Food sold that ordinarily requires additional cooking by the consumer prior to consumption.

Sec. 2. Section 423.52, Code 2015, is amended by adding the following new subsection:

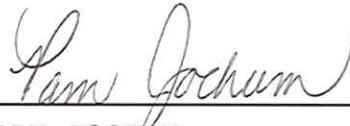
NEW SUBSECTION. 3. *a.* Sellers and certified service providers are relieved from liability to this state or its local taxing jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or certified service provider relying on erroneous data provided in the state's taxability matrix.

b. Sellers and certified service providers that rely upon a prior version of the state's taxability matrix shall be relieved of liability to the state and its local taxing jurisdictions until the first day of the calendar month that

is at least 30 days after notice of a change to the taxability matrix is submitted by the state to the governing board.



KRAIG PAULSEN
Speaker of the House



PAM JOCHEM
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 621, Eighty-sixth General Assembly.



CARMINE BOAL
Chief Clerk of the House

Approved May 1, 2015



TERRY E. BRANSTAD
Governor