

PRESERVE WHITETAIL DEER ARE LIVESTOCK

Prior Law _____

“Livestock” includes ostrich, rhea, emu, bison or farm deer. There are a number of exemptions that relate to livestock; however, the sale of preserve whitetail deer is subject to sales and use tax.

New Provisions _____

2015 Iowa Acts House File 616 amends the definition of “livestock” to include preserve whitetail deer as defined in Iowa Code section 484C.1. “Preserve whitetail” means whitetail deer kept on a hunting preserve. “Whitetail” means “an animal belonging to the cervidae family and classified as part of the virginianus species of the odocoileus genus.”

In addition, a new sales tax exemption was added for the sale of preserve whitetail deer, if the sale occurred between July 1, 2005, and December 31, 2015. While previous sales of whitetail deer are exempt, going forward preserve whitetail deer will be considered livestock. Exemptions from sales tax relating to livestock include the sales price of the following: agricultural breeding livestock, items related to disease control, weed control, insect control or health promotion of livestock, tangible personal property consumed as fuel in livestock buildings, implements of husbandry, and farm machinery and equipment, among others.

No refunds of taxes, interest, or penalties for previous sales of preserve whitetail deer are allowed.

Section Amended _____

Section 14 of 2015 Iowa Acts House File 616 amends Section 423.1, subsection 25, Code 2015. Section 15 amends Section 423.3, by adding new subsection 3A, Code 2015. Sections 17 and 18 address refunds relating to the act. Sections 19 and 20 provide for an effective date and retroactivity to July 1, 2005.

Effective Date _____

June 18, 2015; retroactive to July 1, 2005