

## SECURITY SERVICES SALES TAX EXEMPTION

### Prior Law

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Security and detective services are taxable services. Included in security and detective services, as set out in the Department's rules, are the services of a peace officer engaged privately in security or detection work.

### New Provisions

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Specifically excluded from the taxable service of security and detective services are private security and detective services furnished by a peace officer when the chief executive officer of the peace officer's law enforcement agency knows and has approved of the services. This is the normal process for off-duty peace officer security and detective work, and this process allows the peace officer to wear a uniform issued by the peace officer's law enforcement agency, make arrests and carry a weapon, even though the peace officer is hired for that specific service by a private entity rather than the law enforcement agency.

### Section Amended

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Section 126 of 2013 Iowa Acts Senate File 452 amends section 423.2, subsection 6, paragraph a, Code 2013.

### Effective Date

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July 1, 2013.