

REPUBLICAN CAUCUS STAFF

HOUSE OF REPRESENTATIVES STATE CAPITOL DES MOINES, IOWA 50319

IOWAHOUSEREPUBLICANS.COM

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:

House File 1021

Committee:

Ways and Means

Date:

Floor Manager: Rep. Behn

Staff:

April 23, 2025

Kristi Kious (2-5290)

House Committee:

PASSED on 4/16/25 (24-0)

House Floor: Senate Floor:

Governor:

Sales Tax Exemption—Dietary Supplements

- Exempts dietary supplements from sales tax.
- **Fiscal Note:**

Figure 1 — Fiscal Impact of HF 1021 (in Millions)

Ant control of						
	General Fund		SAVE		LOST	
FY 2026	\$	-6.7	\$	-1.3	\$	-1.3
FY 2027		-6.8		-1.4		-1.3
FY 2028		-7.0		-1.4		-1.4
FY 2029		-7.1		-1.4		-1.4
FY 2030		-7.2		-1.4		-1.4

Section by Section Analysis

Section 1 – Exemptions (423.3)

This section provides that the sales price of dietary supplements is exempt from sales tax.