



KIM REYNOLDS  
GOVERNOR

**OFFICE OF THE GOVERNOR**

ADAM GREGG  
LT GOVERNOR

May 16, 2019

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol  
Des Moines, Iowa 50319

Dear Mr. Secretary,

I hereby transmit:

Senate File 597, an Act exempting the sales tax certain items and services sold or furnished to nonprofit blood centers.

The above Senate File is hereby approved on this date.

Sincerely,

A handwritten signature in black ink that reads "Kim Reynolds".

Kim Reynolds  
Governor of Iowa

cc: Secretary of the Senate  
Clerk of the House



Senate File 597

AN ACT  
EXEMPTING FROM THE SALES TAX CERTAIN ITEMS AND SERVICES SOLD OR  
FURNISHED TO NONPROFIT BLOOD CENTERS.

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

Section 1. Section 423.3, subsection 26A, Code 2019, is amended by striking the subsection and inserting in lieu thereof the following:

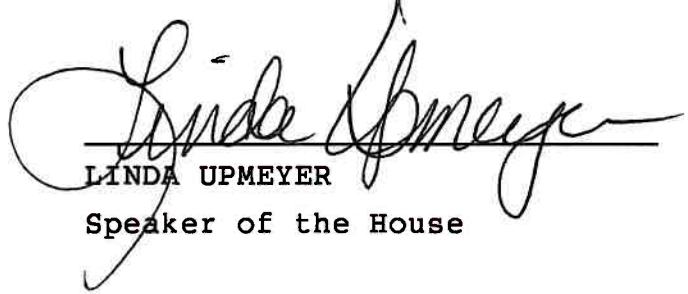
26A. *a.* The sales price of tangible personal property sold or of test laboratory services furnished, if such tangible personal property or test laboratory services are sold or furnished to a nonprofit blood center that is registered by the federal food and drug administration, and the tangible personal property or test laboratory services are directly and primarily used in the processing of human blood.

*b.* As used in this subsection, "processing" means the same as defined in section 423.3, subsection 47, except that

for purposes of the definition of "processing" used in this subsection, a "manufacturer" shall be construed to include a nonprofit blood center.



CHARLES SCHNEIDER  
President of the Senate



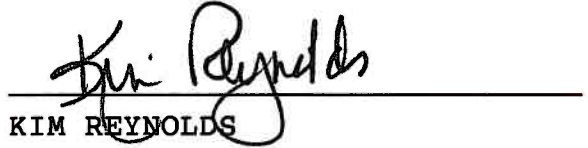
LINDA UPMEYER  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 597, Eighty-eighth General Assembly.



W. CHARLES SMITHSON  
Secretary of the Senate

Approved May 16<sup>th</sup>, 2019



KIM REYNOLDS  
Governor