

CHAPTER 1016**SALES AND USE TAX EXEMPTION FOR MEDICAL DEVICES***H.F. 2102*

AN ACT relating to the exemption from the state sales tax for certain medical devices and providing a retroactive applicability provision.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.45, subsection 13, paragraph a, Code Supplement 1993, is amended to read as follows:

a. "Medical device" means equipment or a supply, intended to be prescribed by a practitioner, including orthopedic or orthotic devices. However, "medical device" also includes prosthetic devices, ostomy, urological, and tracheostomy equipment and supplies, and diabetic testing materials, hypodermic syringes and needles, anesthesia trays, biopsy trays and biopsy needles, cannula systems, catheter trays and invasive catheters, dialyzers, drug infusion devices, fistula sets, hemodialysis devices, insulin infusion devices, interocular* lenses, irrigation solutions, intravenous administering sets, solutions and stopcocks, myelogram trays, nebulizers, small vein infusion kits, spinal puncture trays, transfusion sets, venous blood sets, and oxygen equipment, intended to be dispensed for human use with or without a prescription to an ultimate user.

Sec. 2. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to July 1, 1993, for sales made on or after that date.

Sec. 3. **REFUNDS.** Claims for refund of tax, interest, or penalty which arise as a result of the enactment of the amendment to section 422.45, subsection 13, in section 1 of this Act, for the sale of medical devices occurring between July 1, 1993, and June 30, 1994, shall be limited to five thousand dollars in the aggregate and shall not be allowed unless filed prior to June 30, 1995, notwithstanding any other provision of law. If the amount of claims total more than five thousand dollars in the aggregate, the department of revenue and finance shall prorate the five thousand dollars among all the claims.

Approved March 28, 1994

CHAPTER 1017**REGULATION OF ALCOHOLIC BEVERAGES LICENSEES AND PERMITTEES***H.F. 2115*

AN ACT relating to the regulation of alcoholic beverages licensees and permittees, by providing for the imposition, suspension, and revocation of civil penalties, by establishing a broker's permit and annual fee, by eliminating the alcoholic liquor wholesaler license and bond, by prohibiting certain gifts of liquor, by making other properly related amendments, and subjecting violators to existing penalties.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 123.3, Code Supplement 1993, is amended by adding the following new subsection:

NEW SUBSECTION. 8A. "Broker" means a person who represents or promotes alcoholic liquor within the state on behalf of the holder of a distiller's certificate of compliance through an agreement with the distiller, and whose name is disclosed on a distiller's current certificate of compliance as its representative in the state. An employee of the holder of a distiller's certificate of compliance is not a broker.

*"Intraocular" probably intended