CHAPTER 1148

SALES TAX — EXEMPTION FOR REGISTERED REGIONAL BLOOD TESTING FACILITY PURCHASES

S.F. 2387

AN ACT providing for a sales tax exemption for specified purchases made by a regional blood testing facility registered by the federal food and drug administration.

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

Section 1. Section 423.3, Code Supplement 2009, is amended by adding the following new subsection:

<u>NEW SUBSECTION</u>. 26A. *a*. The sales price of reagents and related accessory equipment to a regional blood testing facility if all of the following conditions are met:

(1) The regional blood testing facility is registered by the federal food and drug administration.

(2) The regional blood testing facility performs donor testing for other blood centers.

(3) The regional blood testing facility is located in this state on or before January 1, 2011.

b. This subsection is repealed if a regional blood testing facility is not located in this state on or before January 1, 2011.

Approved April 21, 2010

CHAPTER 1149

EMERGENCY MEDICAL CARE — PROVIDERS, PROGRAMS, TRAINING, AND AUTHORIZATION

H.F. 2193

AN ACT relating to emergency medical care providers, emergency medical care service programs and emergency medical care services training programs, and providing penalties.

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

Section 1. Section 85.36, subsection 9, paragraph a, Code 2009, is amended to read as follows:

a. In computing the compensation to be allowed a volunteer fire fighter, emergency medical care provider, reserve peace officer, volunteer ambulance driver, volunteer emergency rescue technician as defined in section 147A.1, or emergency medical technician trainee, the earnings as a fire fighter, emergency medical care provider, reserve peace officer, <u>or</u> volunteer ambulance driver, volunteer emergency rescue technician, or emergency medical care provider, reserve peace officer, <u>or</u> volunteer ambulance driver, volunteer emergency rescue technician, or emergency medical care provider, reserve peace officer, <u>or</u> volunteer ambulance driver, volunteer emergency rescue technician, or emergency medical technician trainee shall be disregarded and the volunteer fire fighter, emergency medical care provider, reserve peace officer, <u>or</u> volunteer ambulance driver, volunteer emergency rescue technician, or emergency medical technician trainee shall be paid an amount equal to the compensation the volunteer fire fighter, emergency rescue technician, or emergency medical technician trainee would be paid if injured in the normal course of the volunteer fire fighter's, emergency medical care provider's, reserve peace officer's, <u>or</u> volunteer ambulance driver's, volunteer ambulance driver's, reserve peace officer's, or emergency medical technician trainee would be paid if injured in the normal course of the volunteer fire fighter's, emergency medical care provider's, reserve peace officer's, or volunteer ambulance driver's, volunteer emergency rescue technician's, or emergency medical technician trainee's regular employment or an amount equal to one hundred and forty percent of the statewide average weekly wage, whichever is greater.