

**701—212.8(423) Sales to hospices.** Iowa Code section 423.3(28) provides an exemption for freestanding nonprofit hospice facilities. “Hospice” and “hospice care” are defined in 42 CFR §418.3. A “freestanding hospice facility” is any hospice program housed in a building that is dedicated only to the hospice program and that is not attached to any other building or complex of buildings. An individual is “terminally ill” if that individual has a medical prognosis that the individual’s life expectancy is six months or less if the illness runs its normal course.

This rule is intended to implement Iowa Code section 423.3(28).

[ARC 8157C, IAB 7/24/24, effective 8/28/24]