

**701—212.9(423) Art centers.**

**212.9(1)** Iowa Code section 423.3(22) provides an exemption from tax for certain purchases made by private nonprofit art centers.

**212.9(2)** To qualify for the exemption, the organization will be all of the following:

- a.* An art center, which is defined as a structure that displays aesthetic objects that are the product of the conscious use of skill and creative imagination.
- b.* Housed in a structure open to the public periodically or at fixed intervals with regular hours and with staff available to answer visitors' questions.
- c.* Located in Iowa.

This rule is intended to implement Iowa Code section 423.3(22).

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