701—212.6(423) Nonprofit private museums. Iowa Code section 423.3(21) provides a sales tax exemption for certain purchases by nonprofit private museums.

212.6(1) Definitions and examples. A "museum" is all of the following:

a. An institution that is organized for educational, scientific, historical preservation, or aesthetic purposes.

b. An institution that is predominantly devoted to the care and exhibition of a collection of objects in a room, building, or locale.

c. An institution with a collection that is open to the public periodically or at fixed intervals.

d. An institution with a staff available to answer questions regarding the institution's collection.

212.6(2) Exclusions from definition of "museum."

a. An institution is not a "museum" unless it can be included in the ordinary and usual public concept of a museum.

b. Examples of institutions that are not designated as "museums" include aquariums, arboretums, botanical gardens, nature centers, planetariums, and zoos.

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