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]