

House File 2486

H-8409

1 Amend House File 2486 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 423.3, subsection 78, Code 2018, is
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *d.* This exemption does not apply to the
6 sales price from the sale of tangible personal property or
7 services the profits from which are used by or donated to a
8 postsecondary institution or an entity under the control of a
9 postsecondary institution. For purposes of this paragraph,
10 "*postsecondary institution*" means the same as defined in
11 subsection 103.>

12 2. Page 1, by striking lines 10 and 11 and inserting <other
13 written course materials, whether in printed or electronic
14 form, and classroom equipment.>

15 3. Page 1, after line 15 by inserting:

16 <(3) "*Required for a course of instruction*" means integral to
17 completion of a course of instruction and uniquely identified
18 by a postsecondary institution as required for such course.
19 Instructional materials that primarily enhance or assist in the
20 facilitation of learning shall not be considered to be "*required*
21 *for a course of instruction*".>

22 4. Title page, line 1, after <Act> by inserting <relating to
23 postsecondary institutions by>

24 5. Title page, line 3, after <state> by inserting <and
25 by excluding postsecondary institutions from the sales tax
26 exemption for sales where the profits are used by or donated
27 to certain nonprofit entities for educational, religious, or
28 charitable purposes>

29 6. By renumbering as necessary.

KAUFMANN of Cedar