

House File 779

H-1297

1 Amend House File 779 as follows:

2 1. Page 22, after line 24 by inserting:

3 <DIVISION \_\_\_\_

4 NONPROFIT FOOD BANKS

5 Sec. \_\_\_\_ . Section 423.3, Code 2019, is amended by adding the  
6 following new subsection:

7 NEW SUBSECTION. 107. The sales price from the sale or  
8 rental of tangible personal property or specified digital  
9 products, or services furnished, to a nonprofit food bank,  
10 which tangible personal property, specified digital products,  
11 or services are to be used by the nonprofit food bank for a  
12 charitable purpose. For purposes of this subsection, "*nonprofit*  
13 *food bank*" means an organization organized under chapter 504  
14 and qualifying under section 501(c)(3) of the Internal Revenue  
15 Code as an organization exempt from federal income tax under  
16 section 501(a) of the Internal Revenue Code that maintains  
17 an established operation involving the provision of food or  
18 edible commodities or the products thereof on a regular basis  
19 to persons in need or to food pantries, soup kitchens, hunger  
20 relief centers, or other food or feeding centers that, as an  
21 integral part of their normal activities, provide meals or food  
22 on a regular basis to persons in need.>

23 2. By renumbering as necessary.

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KRESSIG of Black Hawk