

Senate File 597

H-1298

1 Amend Senate File 597, as passed by the Senate, as follows:

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

3 <DIVISION I

4 NONPROFIT FOOD BANKS

5 Section 1. Section 423.3, Code 2019, is amended by adding
6 the 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 DIVISION II

24 NONPROFIT BLOOD CENTERS>

25 2. Page 1, line 28, before <Act> by inserting <division of
26 this>

27 3. Page 1, line 30, before <Act> by inserting <division of
28 this>

29 4. Title page, line 2, after <centers> by inserting <and
30 nonprofit food banks>

31 5. By renumbering as necessary.

KRESSIG of Black Hawk