

House File 2641

H-8323

1 Amend the Senate amendment, H-8319, to House File 2641, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 86, after line 23 by inserting:

4

<DIVISION __

5

FOOD BANKS — SALES TAX EXEMPTION

6 Sec. ____. Section 423.3, Code 2020, is amended by adding the
7 following new subsection:

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

24 2. By renumbering as necessary.

NIELSEN of Johnson