

Senate File 597 - Enrolled

Senate File 597

AN ACT

EXEMPTING FROM THE SALES TAX CERTAIN ITEMS AND SERVICES SOLD OR
FURNISHED TO NONPROFIT BLOOD CENTERS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 423.3, subsection 26A, Code 2019, is amended by striking the subsection and inserting in lieu thereof the following:

26A. *a.* The sales price of tangible personal property sold or of test laboratory services furnished, if such tangible personal property or test laboratory services are sold or furnished to a nonprofit blood center that is registered by the federal food and drug administration, and the tangible personal property or test laboratory services are directly and primarily used in the processing of human blood.

b. As used in this subsection, "*processing*" means the same as defined in section 423.3, subsection 47, except that

for purposes of the definition of "*processing*" used in this subsection, a "*manufacturer*" shall be construed to include a nonprofit blood center.

CHARLES SCHNEIDER
President of the Senate

LINDA UPMEYER
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 597, Eighty-eighth General Assembly.

W. CHARLES SMITHSON
Secretary of the Senate

Approved _____, 2019

KIM REYNOLDS
Governor