

JAN 12 1998
HOLLAND MEANS

HOUSE FILE 2017
BY NELSON

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act exempting sales to certain rural hospitals from the state
2 sales, services, and use taxes.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2017

1 Section 1. Section 422.45, Code Supplement 1997, is
2 amended by adding the following new subsection:

3 NEW SUBSECTION. 47. The gross receipts from the sale or
4 rental of tangible personal property or from services
5 performed, rendered, or furnished to rural hospitals, rural
6 referral hospitals, and sole community hospitals.

7 For purposes of this subsection:

8 a. "Rural Hospital" means a hospital located in a
9 geographic area outside a standard metropolitan statistical
10 area as determined by the United States census bureau.

11 b. "Rural referral hospital" means a rural hospital
12 classified by the federal health care financing administration
13 as a referral center as provided in 42 C.F.R. § 412.96.

14 c. "Sole community hospital" means a hospital classified
15 by the federal health care financing administration as a sole
16 community hospital as provided in 42 C.F.R. § 412.92.

17 EXPLANATION

18 The bill exempts from the state sales and use taxes the
19 sales and rental of property and services to rural hospitals,
20 rural referral hospitals, and sole community hospitals. These
21 hospitals are defined in the bill according to the
22 classification of the federal health care financing
23 administration.

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