

5-3/8/98 Amend / Do Pass  
w/ S-5280

FEB 20 1998

WAYS & MEANS CALENDAR

HOUSE FILE 2374  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 533)

Passed House, <sup>(p. 415)</sup> Date 3/3/98 Passed Senate, <sup>(p. 1281)</sup> Date 4-15-98  
Vote: Ayes 97 Nays 0 Vote: Ayes 49 Nays 0  
Approved April 27, 1998

<sup>(p. 1735)</sup> Passed 4-17-98  
Vote 99-0

A BILL FOR

1 An Act exempting sales made to and services performed for organ  
2 procurement organizations from the state sales, services, and  
3 use taxes.

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

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HOUSE FILE 2374

S-5280

1 Amend House File 2374, as passed by the House, as  
2 follows:

3 1. Page 1, line 5, by inserting after the word  
4 "statewide" the following: "nonprofit".

*Adopted 4/15/98*  
*(p. 1281)*

By COMMITTEE ON WAYS AND MEANS  
JoANN DOUGLAS, Chairperson

S-5280 FILED MARCH 18, 1998

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SENATE AMENDMENT TO HOUSE FILE 2374

H-9192

1 Amend House File 2374, as passed by the House, as  
2 follows:

3 1. Page 1, line 5, by inserting after the word  
4 "statewide" the following: "nonprofit".

RECEIVED FROM THE SENATE

H-9192 FILED APRIL 15, 1998

*House Concurred 4/17/98 (p. 1735)*

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HF 2374

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

3 NEW SUBSECTION. 52. The gross receipts from the sale of  
4 tangible property or from services performed, rendered, or  
5 furnished to a statewide organ procurement organization, as  
6 defined in section 142C.2.

7 EXPLANATION

8 The bill exempts from the state sales and use taxes the  
9 gross receipts from the sale of tangible personal property or  
10 from services performed for statewide organ procurement  
11 organizations. An organ procurement organization is an entity  
12 that performs or coordinates the performance of retrieving,  
13 preserving, or transplanting organs, which maintains a system  
14 of locating prospective recipients, and which is registered  
15 with the united network for organ sharing.

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HOUSE FILE 2374  
FISCAL NOTE

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A fiscal note for House File 2374 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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House File 2374 would provide a sales tax exemption for purchases by a statewide organ procurement organization.

FISCAL EFFECT

The fiscal effect of HF 2374 is expected to be a decrease in sales tax revenue of approximately \$20,000 each year beginning in FY 1999.

SOURCES

State Organ Procurement Organization  
Tissue Bank

(LSB 3493hv, LCS)

FILED MARCH 23, 1998

BY DENNIS PROUTY, FISCAL DIRECTOR

DRAKE, Chair

OSTERHAUS

BLODGETT

HSB 533

WAYS AND MEANS

Succeeded By  
SF/riF 2374

HOUSE FILE \_\_\_\_\_

BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON DINKLA)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

**A BILL FOR**

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