

**Senate File 2387 - Introduced**

SENATE FILE 2387

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3233)

**A BILL FOR**

1 An Act providing for a sales tax exemption for specified  
2 purchases made by a regional blood testing laboratory  
3 licensed by the federal food and drug administration.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code Supplement 2009, is amended  
2 by adding the following new subsection:

3 NEW SUBSECTION. 26A. The sales price of reagents and  
4 accessory equipment necessary for testing blood at a regional  
5 blood testing laboratory licensed by the federal food and drug  
6 administration.

7 Sec. 2. APPLICABILITY. This Act applies to a regional  
8 blood testing laboratory beginning January 1, 2011. In order  
9 to continue to receive the sales tax exemption, a regional  
10 blood testing laboratory shall provide appropriate information  
11 to the department of revenue about its operations by July 1,  
12 2011. After that date without appropriate information, the  
13 sales tax exemption shall expire and the total amount of sales  
14 tax exemptions taken shall be remitted to the general fund of  
15 the state by December 31, 2011.

16 EXPLANATION

17 This bill creates a sales tax exemption on the sales tax  
18 price of reagents and accessory equipment necessary for testing  
19 blood at a regional blood testing laboratory licensed by  
20 the federal food and drug administration. The bill applies  
21 beginning January 1, 2011. In order to continue to receive the  
22 sales tax exemption, the laboratory must provide appropriate  
23 information to the department of revenue by July 1, 2011, or  
24 remit the total amount of exemptions taken to the general fund  
25 of the state.