

**House File 609 - Introduced**

HOUSE FILE 609

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DONAHUE, RUNNING-MARQUARDT,  
FORBES, BENNETT, WOLFE, and  
STECKMAN

**A BILL FOR**

1 An Act relating to nonprofit food banks, and making an  
2 appropriation.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. FOOD BANKS — APPROPRIATION — DEPARTMENT OF  
2 HUMAN SERVICES. There is appropriated from the general fund of  
3 the state to the department of human services for the fiscal  
4 year beginning July 1, 2021, and ending June 30, 2022, the  
5 following amount, or so much thereof as is necessary, to be  
6 used for the purpose designated:

7 To support nonprofit food banks, as defined in section  
8 423.3, with food assistance:

9 ..... \$ 5,000,000

10 Moneys appropriated shall be used by the department to  
11 purchase twenty million meals that shall be distributed among  
12 the nonprofit food banks based upon the percentage of the state  
13 population of the service area of the specific food bank.

14 Sec. 2. Section 423.3, Code 2021, is amended by adding the  
15 following new subsection:

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

32 EXPLANATION

33 The inclusion of this explanation does not constitute agreement with  
34 the explanation's substance by the members of the general assembly.

35 This bill relates to nonprofit food banks, and makes an

1 appropriation.

2 The bill appropriates \$5 million from the general fund of  
3 the state to the department of human services for fiscal year  
4 2021-2022 that shall be used to purchase 20 million meals to  
5 be distributed among the nonprofit food banks based upon the  
6 percentage of the state population of the service area of the  
7 specific food bank.

8 The bill exempts from the sales tax the purchase price from  
9 the sale or rental of tangible personal property or specified  
10 digital products, or services furnished, to a nonprofit  
11 food bank if the property or services are to be used by the  
12 nonprofit food bank for a charitable purpose. "Nonprofit food  
13 bank" is defined in the bill. By operation of Code section  
14 423.6, an item exempt from the imposition of the sales tax is  
15 also exempt from the use tax imposed in Code section 423.5.