

CHAPTER 1104

SALES TAX EXEMPTION FOR TANGIBLE PERSONAL PROPERTY OR SERVICES SALES TO SUBSTANCE ABUSE TREATMENT OR PREVENTION PROGRAMS

S.F. 2333

AN ACT providing a sales tax exemption for the sale of tangible personal property or services to substance abuse treatment or prevention programs that receive block grant funding from the Iowa department of public health.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 423.3, subsection 18, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. g. Substance abuse treatment or prevention programs that receive block grant funding from the Iowa department of public health.

Approved April 27, 2012