

CHAPTER 141

SALES TAX — SALES TO NONPROFIT BLOOD CENTERS

S.F. 597

AN ACT exempting from the sales tax certain items and services sold or furnished to nonprofit blood centers.

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

Section 1. [Section 423.3, subsection 26A](#), Code 2019, is amended by striking the subsection and inserting in lieu thereof the following:

26A. *a.* The sales price of tangible personal property sold or of test laboratory services furnished, if such tangible personal property or test laboratory services are sold or furnished to a nonprofit blood center that is registered by the federal food and drug administration, and the tangible personal property or test laboratory services are directly and primarily used in the processing of human blood.

b. As used in [this subsection](#), “*processing*” means the same as defined in [section 423.3, subsection 47](#), except that for purposes of the definition of “*processing*” used in [this subsection](#), a “*manufacturer*” shall be construed to include a nonprofit blood center.

Approved May 16, 2019