

## **S.F. No. 2949 – Sales tax exemption for sales to and purchases by nonprofit blood centers (as proposed to be amended by the A-1 amendment)**

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**Section 1. Hospitals, outpatient surgical centers, critical access dental providers, and blood centers.** Adds blood centers to the sales tax exemption for sales to and purchases by certain medical and dental facilities. Defines “blood center” as a 501(c)(3) nonprofit organization that is:

- Registered as a “blood establishment” under the Code of Federal Regulations;
- A human cells, tissues and cellular and tissue-based products establishment under the Code of Federal Regulations; or
- A clinical lab that performs infectious disease testing blood typing, and other laboratory testing services in connection with blood processing for human transfusion under the Code of Federal Regulations.

Adds references to blood centers to specify the products and services to which the exemption does not apply. Provides that, unlike the exemption for hospitals, outpatient surgical centers, and critical access dental providers, the exemption for blood centers applies to leases by a blood center of a truck bus, or passenger automobile if those vehicles are used for the purposes of the blood center.

Effective retroactively for sales and purchases made after December 31, 2019.