CHAPTER 61

SALES AND USE TAX RETURNS — ELECTRONIC FILING REQUIREMENTS

S.F. 606

AN ACT relating to electronic filing of sales and use tax returns, and including effective date provisions.

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

Section 1. Section 423.31, subsection 1, paragraph a, Code 2025, is amended to read as follows:

a. (1) Except as provided in paragraph *"b"*, each person subject to this section and section 423.36 and in accordance with the provisions of this section and section 423.36 shall, on or before the last day of the month following the close of each calendar month during which such person is or has become or ceased being subject to the provisions of this section and section 423.36, make, sign, and file electronically a return for the calendar month in the form as may be required.

(2) Returns shall show information relating to sales prices including tangible personal property, specified digital products, and services converted to the use of such person, the amounts of sales prices excluded and exempt from the tax, the amounts of sales prices subject to tax, a calculation of tax due, and any other information for the period covered by the return as may be required.

(3) Returns shall be signed by the retailer or the retailer's authorized agent and must be certified by the retailer to be correct in accordance with forms and rules prescribed by the director.

(4) A person required to file a sales or use tax return electronically who is unable to do so may request permission from the director to file a return by another method.

Sec. 2. Section 423.31, subsection 1, Code 2025, is amended by adding the following new paragraph:

NEW PARAGRAPH. *c.* A return subject to the electronic filing requirement under paragraph *"a"* that is filed in a manner other than in an electronic format specified by the department shall not be considered a valid return unless the department provides an exception as provided in paragraph *"a"*, subparagraph (4).

Sec. 3. Section 423.31, Code 2025, is amended by adding the following new subsection:

NEW SUBSECTION. 8. The department may adopt rules pursuant to chapter 17A to administer this section.

Sec. 4. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 6, 2025