

**423C.4 Administration and enforcement.**

All powers and requirements of the director of revenue to administer the state sales tax law under chapter 423 are applicable to the administration of the tax imposed under section 423C.3, including but not limited to section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70 through 422.75, section 423.14, subsection 1, and sections 423.15, 423.23, 423.24, 423.25, 423.31, 423.33, 423.35 and 423.37 through 423.42, 423.45, 423.46, and 423.47. However, as an exception to the powers specified in section 423.31, the director shall only require the filing of quarterly reports.

92 Acts, ch 1006, §5

C93, §422C.4

2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §191, 203, 205

C2005, §423C.4