

**423.24 Absorbing tax prohibited.**

A seller shall not advertise or hold out or state to the public or to any purchaser, consumer, or user, directly or indirectly, that the taxes or any parts thereof imposed by [subchapter II](#) or [III](#) will be assumed or absorbed by the seller or the taxes will not be added to the sales price of the property sold, or if added that the taxes or any part thereof will be refunded. Any person violating any of the provisions of [this section](#) within this state is guilty of a simple misdemeanor.

[2003 Acts, 1st Ex, ch 2, §117, 205](#)

Referred to in [§99G.30A](#), [§321.105A](#), [§423.14](#), [§423.40](#), [§423.57](#), [§423A.6](#), [§423B.6](#), [§423C.4](#), [§423D.4](#)