

**423.53 Bad debts and model 1 sellers.**

A certified service provider may claim, on behalf of a model 1 seller, any bad debt deduction as provided in [section 423.21](#). The certified service provider must credit or refund the full amount of any bad debt deduction or refund received to the seller.

[2003 Acts, 1st Ex, ch 2, §146, 205](#)