

423.58 Collection, permit, and tax return exemption for certain out-of-state businesses.

Notwithstanding [sections 423.14, 423.29, 423.31, 423.32, and 423.36](#), a person meeting the requirements of [section 29C.24](#) is not required to obtain a sales or use tax permit, collect and remit sales and use tax, or make and file applicable sales or use tax returns, as provided in [section 29C.24, subsection 3](#), paragraph “a”, subparagraph (2).

[2016 Acts, ch 1095, §11, 14](#)