

**423.34 Liability of user.**

Any person who uses any tangible personal property, specified digital products, or services enumerated in [section 423.2](#) upon which the use tax has not been paid, either to the county treasurer or to a retailer or direct to the department as required by [this subchapter](#), shall be liable for the payment of tax, and shall on or before the last day of the month next succeeding each quarterly period pay the use tax upon all property or services used by the person during the preceding quarterly period in the manner and accompanied by such returns as the director shall prescribe. All of the provisions of [sections 423.32](#) and [423.33](#) with reference to the returns and payments shall be applicable to the returns and payments required by [this section](#).

[2003 Acts, 1st Ex, ch 2, §127, 205; 2018 Acts, ch 1161, §215, 229](#)

Referred to in [§99G.30A, 421.26, 423.14, 423.57, 423B.6, 423D.4, 423G.5](#)

2018 amendment effective January 1, 2019; 2018 Acts, ch 1161, §229

Section amended