

**423.29 Collections by sellers.**

1. Every seller who is a retailer and who is making taxable sales of tangible personal property or specified digital products in Iowa shall, at the time of making the sale, collect the sales tax. Every seller who is a retailer that is not otherwise required to collect sales tax under the provisions of [this chapter](#) and who is selling tangible personal property or specified digital products for use in Iowa shall, at the time of making the sale, whether within or without the state, collect the use tax. Sellers required to collect sales or use tax shall give to any purchaser a receipt for the tax collected in the manner and form prescribed by the director.

2. Every seller who is a retailer furnishing taxable services in Iowa and every seller who is a retailer maintaining a place of business in this state and furnishing taxable services in Iowa or services outside Iowa if the product or result of the service is used in Iowa shall be subject to the provisions of [subsection 1](#).

[2003 Acts, 1st Ex, ch 2, §122, 205; 2015 Acts, ch 29, §55; 2018 Acts, ch 1161, §208, 229](#)

Referred to in §421.26, 423.14, 423.14A, 423.33, 423.57, 423.58