

**423.34A Exclusion from liability for purchasers.**

A purchaser is relieved of liability for payment of state sales or use tax, for payment of any local option sales tax, for payment of interest, or for payment of any penalty for nonpayment of tax which nonpayment is not fraudulent, willful, or intentional, under the following circumstances:

1. The purchaser, the purchaser's seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data contained in this state's taxability matrix completed pursuant to the agreement.

2. The purchaser, the purchaser's seller or certified service provider, or the purchaser holding a direct pay permit relied on erroneous data provided by the state with regard to tax rates, boundaries, or taxing jurisdiction assignments.

3. The purchaser used a database described in [section 423.52, subsection 1](#), or [section 423.55](#) and relied on erroneous data about tax rates, boundaries, or taxing jurisdiction assignments contained in that database.

[2007 Acts, ch 179, §4, 10](#)

Referred to in [§99G.30A](#), [423.33](#), [423.57](#), [423B.6](#), [423D.4](#), [423G.5](#)