

**423G.5 Administration by director.**

1. The director of revenue shall administer the water service tax as nearly as possible in conjunction with the administration of the state sales and use tax law, except that portion of the law that implements the streamlined sales and use tax agreement. The director shall provide appropriate forms, or provide on the regular state tax forms, for reporting water service tax liability, and for ease of administration may require water service tax liability to be identified, reported, and remitted to the department as sales and use tax liability, provided the department has the ability to properly identify such amounts as water service tax revenues upon receipt.

2. The director may require all persons who are engaged in the business of deriving any sales price or purchase price subject to tax under [this chapter](#) to register with the department. The director may also require a tax permit applicable only to [this chapter](#) for any retailer not collecting, or any user not paying, taxes under [chapter 423](#).

3. [Section 422.25, subsection 4](#), sections [422.30](#), [422.67](#), and [422.68](#), [section 422.69, subsection 1](#), sections [422.70](#), [422.71](#), [422.72](#), [422.74](#), and [422.75](#), [section 423.14, subsection 1](#), and sections [423.23](#), [423.24](#), [423.25](#), [423.31 through 423.35](#), [423.37 through 423.42](#), and [423.47](#), consistent with the provisions of [this chapter](#), shall apply with respect to the tax authorized under [this chapter](#), in the same manner and with the same effect as if the excise taxes on the sale or furnishing of a water service were retail sales taxes within the meaning of those statutes. Notwithstanding [this subsection](#), the director shall provide for quarterly filing of returns and for other than quarterly filing of returns both as prescribed in [section 423.31](#). All taxes collected under [this chapter](#) by a retailer or any user are deemed to be held in trust for the state of Iowa.

[2018 Acts, ch 1001, §15, 27](#); [2018 Acts, ch 1161, §25](#)