

**423.13 Purpose of this subchapter.**

The purpose of this [subchapter](#) is to provide for the administration and collection of sales or use tax on the part of retailers who are not registered under the agreement and for the collection of use tax on the part of consumers who are obligated to pay that tax directly. Any application of the sections of [this subchapter](#) to retailers registered under the agreement is only by way of incorporation by reference into [subchapter VI](#) of [this chapter](#).

[2003 Acts, 1st Ex, ch 2, §106, 205](#)