

**423.58 Collection, permit, and tax return exemption for certain out-of-state businesses.**

Notwithstanding [sections 423.14, 423.14A, 423.14B, 423.29, 423.31, and 423.36](#), a person meeting the requirements of [section 29C.24](#) is not required to obtain a sales or use tax permit, collect and remit sales and use tax, or make and file applicable sales or use tax returns, as provided in [section 29C.24, subsection 3, paragraph “a”, subparagraph \(2\)](#).

[2016 Acts, ch 1095, §11, 14; 2018 Acts, ch 1161, §224, 229; 2022 Acts, ch 1138, §26](#)

Section amended