

**423.14B Sales and use tax reporting requirements — penalties.**

1. For purposes of [this section](#), “*Iowa sales*” and “*marketplace facilitator*” all mean the same as defined in [section 423.14A](#).

2. The department may, in its discretion, adopt rules pursuant to [chapter 17A](#) establishing and imposing notice and reporting requirements related to Iowa sales for retailers, including but not limited to marketplace facilitators, who do not collect and remit sales and use tax under [this chapter](#). The rules may include but are not limited to rules requiring retailers, including but not limited to marketplace facilitators, to do any of the following:

a. Notify purchasers at the time of an Iowa sales transaction of sales and use tax obligations under [this chapter](#).

b. Provide purchasers with periodic reports of purchases that are Iowa sales.

c. Provide the department with annual reports that include but are not limited to information relating to purchases, purchasers, and Iowa sales.

3. a. The department may adopt rules pursuant to [chapter 17A](#) establishing and imposing penalties as described in and subject to the dollar limitations of paragraph “b”, provided that any such penalty shall include a procedure for waiver of the penalty upon a showing of reasonable cause for such failure.

b. (1) The department may impose penalties for failure to provide a notification to a purchaser in the manner and form prescribed by the department by rule. Such penalties shall not exceed five dollars for each failure.

(2) The department may impose penalties for failure to provide a purchaser with a periodic report of purchases in the manner and form prescribed by the department by rule. Such penalties shall not exceed ten dollars for each failure.

(3) The department may impose penalties for failure to provide the department with an annual report in the manner and form prescribed by the department. Such penalties shall not exceed an amount per annual report equal to ten dollars multiplied by the number of purchasers for whom information should have been but was not included in the annual report.

[2018 Acts, ch 1161, §204, 229](#)

Referred to in [§423.57](#), [423.58](#)