

**423.16 Transactions to which the general sourcing rules do not apply.**

[Section 423.15](#) does not apply to sales or use taxes levied on the following:

1. The retail sale or transfer of watercraft, modular homes, or mobile homes, and the retail sale, excluding lease or rental, of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment, as defined in [section 423.15, subsection 3](#).
2. The lease or rental of motor vehicles, trailers, semitrailers, or aircraft that do not qualify as transportation equipment, as defined in [section 423.15, subsection 3](#), which shall be sourced in accordance with [section 423.17](#).
3. Transactions to which direct mail sourcing is applicable, which shall be sourced in accordance with [section 423.19](#).
4. Telecommunications services, as set out in [section 423.20](#), which shall be sourced in accordance with [section 423.20, subsection 2](#).

[2003 Acts, 1st Ex, ch 2, §109, 205; 2007 Acts, ch 179, §2; 2010 Acts, ch 1108, §6, 15](#)

Referred to in [§423.14A, 423.15, 423.57](#)