

**423.22 Taxation in another state.**

If any person who causes tangible personal property or specified digital products to be brought into this state or who uses in this state services enumerated in [section 423.2](#) has already paid a tax in another state in respect to the sale or use of the property or the performance of the service, or an occupation tax in respect to the property or service, in an amount less than the tax imposed by [subchapter II](#) or [III](#), the provisions of those subchapters shall apply, but at a rate measured by the difference only between the rate fixed by [subchapter II](#) or [III](#) and the rate by which the previous tax on the sale or use, or the occupation tax, was computed. If the tax imposed and paid in the other state is equal to or more than the tax imposed by those subchapters, then a tax is not due in this state on the personal property or service.

[2003 Acts, 1st Ex, ch 2, §115, 205](#); [2018 Acts, ch 1161, §207, 229](#)

Referred to in [§423.19](#), [423.26A](#), [423.57](#)