

**423.30 Foreign sellers not registered under the agreement.**

1. The director may, upon application, authorize the collection of the use tax by any seller who is a retailer not maintaining a place of business within this state and not registered under the agreement, who, to the satisfaction of the director, furnishes adequate security to ensure collection and payment of the tax. Such sellers shall be issued, without charge, permits to collect tax subject to any regulations which the director shall prescribe. When so authorized, it shall be the duty of foreign sellers to collect the tax upon all tangible personal property and specified digital products sold, to the retailer's knowledge, for use within this state, in the same manner and subject to the same requirements as a retailer maintaining a place of business within this state. The authority and permit may be canceled when, at any time, the director considers the security inadequate, or that tax can more effectively be collected from the person using property in this state.

2. The discretionary power granted in [subsection 1](#) is extended to apply in the case of foreign retailers furnishing services enumerated in [section 423.2](#).

[2003 Acts, 1st Ex, ch 2, §123, 205; 2015 Acts, ch 30, §121; 2018 Acts, ch 1161, §209, 229](#)

Referred to in [§423.14](#)