

**423.8 Legislative finding and intent.**

1. The general assembly finds that Iowa should enter into an agreement with one or more states to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce.

2. It is the intent of the general assembly that entering into this agreement will lead to simplification and modernization of the sales and use tax law and not to the imposition of new taxes or an increase or decrease in the existing number of exemptions, unless such a result is unavoidable under the terms of the agreement. Entering into this agreement should not cause businesses to sustain additional administrative burden.

3. It is the intent of the general assembly to provide Iowa sellers impacted by the agreement with the assistance necessary to alleviate administrative burdens that result in participation in the agreement.

[2003 Acts, 1st Ex, ch 2, §101, 205](#); [2006 Acts, ch 1158, §47](#); [2018 Acts, ch 1026, §134](#)