

9C.1 Definitions — presumption — applicability.

1. As used in [this chapter](#), the term “*transient merchant*” shall mean and include every merchant, whether an individual person, a firm, corporation, partnership, or association, and whether owner, agent, bailee, consignee, or employee, who shall bring or cause to be brought within the state of Iowa any tangible personal property of any kind, nature, or description, with the intention of temporarily or intermittently selling or offering to sell at retail such tangible personal property within the state of Iowa. The term “*transient merchant*” shall also mean and include every merchant, whether an individual person, a firm, corporation, partnership, or an association, who shall by itself, or by agent, consignee, or employee, temporarily or intermittently engage in or conduct at one or more locations a business within the state of Iowa for the sale at retail of any tangible personal property of any nature or description.

2. A merchant engaging in business shall be presumed to be temporarily or intermittently in business unless it is the intention of such merchant to remain continuously in business at each location where the merchant is engaged in business within the state of Iowa as a merchant for a period of more than sixty days.

3. The provisions of [this chapter](#) shall not be construed to apply to persons selling at wholesale to merchants, nor to transient vendors of drugs, nor to persons running a huckster wagon, or selling or distributing livestock feeds, fresh meats, fish, fruit, or vegetables, nor to persons selling their own work or production either by themselves or employees.

[C58, 62, 66, 71, 73, 75, 77, 79, 81, §81A.1]

C93, §9C.1

[2017 Acts, ch 29, §5](#); [2019 Acts, ch 24, §2](#); [2021 Acts, ch 86, §39](#)