

**423.58 Collection, permit, and tax return exemption for certain out-of-state businesses.**

Notwithstanding [sections 423.14](#), [423.14A](#), [423.14B](#), [423.29](#), [423.31](#), and [423.36](#), a person meeting the requirements of [section 29C.24](#) is not required to obtain a sales or use tax permit, collect and remit sales and use tax, or make and file applicable sales or use tax returns, as provided in [section 29C.24, subsection 3](#), paragraph “a”, subparagraph (2).

[2016 Acts, ch 1095, §11, 14](#); [2018 Acts, ch 1161, §224, 229](#); [2022 Acts, ch 1138, §26](#)