

701—209.3(423) Special certificates of beer and wine wholesalers. Beer or wine purchased from a wholesaler holding a Class A or F permit has been purchased for resale if the purchaser provides the wholesaler with a retail beer or wine permit or liquor license number. A wholesaler's record of account with an individual retailer is a complete and correct exemption certificate for the purposes of beer or wine sales and provides all the protection that the usual exemption certificate, as described in rule 701—209.1(423), provides if the record of account contains the retailer's beer or wine permit or liquor license number and all other information concerning the account is taken in good faith by the wholesaler. For the purposes of this rule, the words "beer," "permit," "retailer," "wholesaler," and "wine" mean the same as defined in Iowa Code section 123.3.

This rule is intended to implement Iowa Code section 423.45.

[ARC 8151C, IAB 7/24/24, effective 8/28/24]