

701—213.13(423) Used or secondhand tangible personal property. The sales price on the sale of used or secondhand tangible personal property is subject to tax in the same manner as new property. This condition eliminates any consideration for secondhand merchandise to be treated differently than new merchandise when sold at retail for sales tax purposes.

This rule is intended to implement Iowa Code sections 423.2(1) and 423.5(1).

[ARC 8158C, IAB 7/24/24, effective 8/28/24]