

**701—213.9(423) Sale of pets.** Sales of pets are tangible personal property subject to tax. A retailer selling pets shall procure a permit and report tax on the sales price from the sale of such pets.

This rule is intended to implement Iowa Code sections 423.1(54) and 423.2(1).

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