

**701—214.15(423) Sales by farmers.** The sales price from the sale of grain, livestock, or any other farm or garden product by the producer thereof ordinarily constitutes a sale for resale, processing, or human consumption and is exempt from tax. In order to sell tangible personal property not otherwise exempt to ultimate consumers or users, farmers shall hold a permit and collect and remit sales tax on the sales price from their sales.

This rule is intended to implement Iowa Code sections 423.3(2), 423.3(51), and 423.3(57).  
[ARC 8159C, IAB 7/24/24, effective 8/28/24]