

701—219.14(423) Transportation cost. Transportation charges and delivery charges are not subject to the Iowa sales and use tax when they are separately contracted or, if no written contract exists, are separately itemized on the billing from the seller to the purchaser. More information can be found in rule 701—204.8(423).

This rule is intended to implement Iowa Code sections 423.2 and 423.3.

[ARC 8161C, IAB 7/24/24, effective 8/28/24]