

**701—270.4(423B) Filing returns; payment of tax; penalty and interest.**

**270.4(1)** *Incorporation of 701—Chapter 202.* Except as otherwise stated in this chapter, the requirements of 701—Chapter 202 apply to retailers required to collect local option tax in the same manner as those requirements apply to all sellers and retailers making sales subject to state sales tax.

**270.4(2)** *Local tax collections not included to determine filing frequency.* Local option tax collections are included in computation of the total tax to determine frequency of filing under Iowa Code section 423.31.

This rule is intended to implement Iowa Code section 423B.6.

[ARC 7623C, IAB 2/7/24, effective 3/13/24]