

**701—282.2(423) Sales by federal government or agencies to consumers.** A consumer purchasing tangible personal property, specified digital products, or a taxable enumerated service for use in Iowa from the federal government or any of its agencies is liable for the payment of Iowa use tax and shall report and remit the tax due on a sales and use tax return furnished by the department.

This rule is intended to implement Iowa Code section 423.5(1) “c.”

[ARC 7717C, IAB 3/6/24, effective 4/10/24]