

**701—282.1(423) Transaction consummated outside this state.** Iowa use tax applies to purchases of tangible personal property, specified digital products, and services as described in Iowa Code section 423.5 on which sales tax was not collected. This would most commonly occur if the good or service was purchased from a retailer that does not have nexus with Iowa.

This rule is intended to implement Iowa Code section 423.5(1).  
[ARC 7717C, IAB 3/6/24, effective 4/10/24]