

701—252.9(423G) Permits.

252.9(1) *Application of 701—Chapter 201.* The requirements of 701—Chapter 201 apply to water utilities in the same manner that those requirements apply to all sellers and retailers making sales subject to state sales tax.

252.9(2) *Separate water service excise tax permit required.* All water utilities must register for a water service excise tax permit and remit the tax under that permit. Water utilities that also make other sales subject to sales tax must obtain a water service excise tax permit and a sales tax permit and must remit all sales tax under the sales tax permit and all water service excise tax under the water service excise tax permit.

This rule is intended to implement Iowa Code section 423G.5.

[ARC 9036C, IAB 3/19/25, effective 4/23/25]