

701—108.4(422E) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107. The administration of the tax imposed under this chapter is similar to the local option tax imposed under Iowa Code chapter 422B and 701—Chapter 107. As a result, a few of the rules set forth in 701—Chapter 107 are also applicable and govern the local option sales and service school infrastructure tax as well. Accordingly, the following rules are incorporated by reference into this chapter and will govern their respective topics in relation to the local option sales and service school infrastructure tax:

1. 701—paragraph 107.2(2) “a” Continuation of local option tax.
2. 701—107.7(422B) Special rules regarding utility payments.
3. 701—107.8(422B) Contacts with county necessary to impose collection obligation upon a retailer.
4. 701—107.9(422B,422E) Sales not subject to local option tax, including transactions subject to Iowa use tax.
5. 701—107.12(422B) Computation of local option tax due from mixed sales on excursion boats.
6. 701—107.13(421,422B) Officers and partners, personal liability for unpaid tax.
7. 701—107.15(422B) Application of payments.
8. 701—107.17(422B,422E) Discretionary application of local option tax revenues.

This rule is intended to implement Iowa Code sections 76.4 as amended by 2001 Iowa Acts, House File 739, and 422E.3 as amended by 2001 Iowa Acts, House File 715, section 16.