

701—12.20(423) Collection, permit, and tax return exemption for certain out-of-state businesses. On or after January 1, 2016, see 701—Chapter 242 for the requirement of an out-of-state business to obtain a sales or use tax permit, collect and remit sales and use tax, or make and file applicable sales or use tax returns when operating in Iowa solely for the purpose of performing disaster or emergency-related work during a disaster response period as those terms are defined in Iowa Code section 29C.24.

This rule is intended to implement Iowa Code section 423.58.
[ARC 3085C, IAB 5/24/17, effective 6/28/17]