

**701—201.3(423) Retailers selling nontaxable goods and services.** Persons regularly engaged in selling tangible personal property or a specified digital product that is exempt from tax, making nontaxable transactions, or performing a service that is not enumerated in Iowa Code section 423.2 shall not be required to obtain a sales tax permit. However, if the retailer makes taxable sales or provides taxable services, the retailer will be required to hold a permit under the provisions of this chapter and Iowa Code section 423.36.

This rule is intended to implement Iowa Code section 423.36.

[ARC 8150C, IAB 7/24/24, effective 8/28/24]