701—208.2(421) Other sources of tax collection requirements. Notwithstanding any provision in this chapter or any multilevel marketer agreement and notwithstanding whether a multilevel marketer agreement is entered between a person and the department, multilevel marketers and independent distributors may have an obligation to collect Iowa sales tax and any applicable local option sales tax if they meet the definition of "retailer" under Iowa Code section 423.1(47).
[**ARC 8154C**, IAB 7/24/24, effective 8/28/24]