

**701—210.8(423) Out-of-state truckers selling at retail in Iowa.** Truckers or persons who are based outside of Iowa and are engaged in the sale of tangible personal property at retail in Iowa by means of hauling the tangible personal property into the state shall collect and remit Iowa sales tax. To ensure the remission of tax on Iowa sales, the department has the statutory authority to require a bond deposit from sellers classified in this rule. This right shall be exercised when necessary.

This rule is intended to implement Iowa Code section 423.2.

[ARC 8155C, IAB 7/24/24, effective 8/28/24]