

701—219.19(423) Reporting for use tax. An Iowa contractor can report use tax as consumed goods on a sales and use tax return. Tax is due in the tax period the materials are delivered into Iowa. Nonresident contractors should report use tax on a sales and use tax return, which is available directly from the department of revenue, unless the contractor is registered with the department.

This rule is intended to implement Iowa Code section 423.31.

[ARC 8161C, IAB 7/24/24, effective 8/28/24]