

**701—207.11(423) Other taxes for marketplace sales and items not subject to sales/use tax.** A marketplace facilitator is not obligated to collect tax on a product sold through a marketplace it operates that is not subject to Iowa sales and use tax.

EXAMPLE: A marketplace facilitator allows marketplace sellers to list for sale vehicles subject to registration under Iowa Code chapter 321, including the fee for new registration imposed in accordance with Iowa Code section 321.105A. Because the fee for new registration is not imposed under Iowa Code chapter 423, the marketplace facilitator is not obligated to collect the fee for new registration.  
[ARC 4644C, IAB 8/28/19, effective 10/2/19; ARC 6508C, IAB 9/7/22, effective 10/12/22]