

701—207.12(423) Administration; incorporation of 701—Chapter 11. Except as otherwise stated in this chapter, the requirements of 701—Chapter 11 shall apply to all retailers, including remote sellers and marketplace facilitators, required to collect and remit sales tax under this chapter.
[ARC 4644C, IAB 8/28/19, effective 10/2/19; ARC 6508C, IAB 9/7/22, effective 10/12/22]