**701—207.13(423)** Filing returns; payment of tax; penalty and interest; incorporation of **701—Chapter 202.** Except as otherwise stated in this chapter, the filing requirements of 701—Chapter 202 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 6398C, IAB 7/13/22, effective 7/1/22; ARC 6508C, IAB 9/7/22, effective 10/12/22]