

701—207.14(423) Permits; incorporation of 701—Chapter 201. Except as otherwise stated in this chapter, the permit requirements of 701—Chapter 201 shall apply to all retailers, including remote sellers and marketplace facilitators, required to collect and remit Iowa sales tax and applicable local option 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]