IAC Ch 207, p.1

701—207.5(423) Advertising on a marketplace. A marketplace seller does not sell or offer to sell tangible personal property, a specified digital product, or a service on a marketplace when merely advertising that product on a marketplace. [ARC 4644C, IAB 8/28/19, effective 10/2/19; ARC 6508C, IAB 9/7/22, effective 10/12/22]