

**701—210.12(423) Magazine subscriptions by independent dealers.** The sales price of the sale of subscription magazines or periodicals derived by independent distributors or dealers in the state of Iowa that secure such subscriptions as independent dealers or distributors shall be subject to tax.

This rule is intended to implement Iowa Code section 423.2.  
[ARC 6508C, IAB 9/7/22, effective 10/12/22]