

**701—210.2(423) Materials and supplies sold to retail stores.** The sales price of materials and supplies sold to retail stores for their use and not for resale shall be subject to tax. The retail store is the final buyer and ultimate consumer of such items as fuel, cash registers, adding machines, typewriters, stationery, display fixtures and numerous other commodities that are not sold by the store to its customers.

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