

701—271.3(422E) Application of law. All provisions found in 701—Chapter 108, which governs the collection of regular local option school infrastructure sales and services tax, are applicable to this chapter unless specific changes are set forth in this chapter. Consequently, the collection of tax by retailers and the transactions exempt from this tax are the same as in 701—Chapter 108.

[ARC 6508C, IAB 9/7/22, effective 10/12/22]