

**701—13.1(423) Retail sales tax permit required.** When used in this chapter or any other chapter relating to retail sales, the word “permit” shall mean “a retail sales tax permit.”

A person shall not make taxable sales of taxable tangible personal property, specified digital products, or services subject to tax until the person has procured a permit except as provided in rule 701—13.5(423). There is no charge for a retail sales tax permit. If a person makes retail sales from more than one location, each location from which taxable sales of tangible personal property, specified digital products, or services will occur shall be required to hold a permit. Retail sales tax permits are issued to retailers for the purpose of making retail sales of tangible personal property, specified digital products, or taxable services. Persons shall not apply for a permit for any other purpose. For details regarding direct pay permits, see rule 701—12.3(423).

This rule is intended to implement Iowa Code section 423.36.

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