IAC Ch 280, p.1

701—280.3(423) Sales by federal government or agencies to consumers. A consumer purchasing tangible personal property or an enumerated taxable service for use in Iowa from the federal government or any of its agencies shall be liable for the payment of Iowa consumer's use tax and shall report and remit the tax due on a consumer's tax return which is furnished by the department. [Editorial change: IAC Supplement 11/2/22]