

**701—16.25(422,423) Foreign truckers selling at retail in Iowa.** Foreign truckers or persons engaged in the sale of tangible personal property at retail in Iowa by means of hauling said property into the state shall be required to collect and remit tax on a nonpermit basis. To ensure the remission of tax on Iowa sales, the department has the statutory authority to require a bond deposit from sellers classified in this rule. This right shall be exercised when necessary.

This rule is intended to implement Iowa Code sections 422.43, 422.52, 422.53(7), 423.2, and 423.9.