

701—16.41(422,423) Dental supply houses. Dental supply houses are engaged in selling tangible personal property to dentists and dental laboratories. Such dental supply houses shall collect and report all tax due from purchasers in all transactions involving taxable retail sales. This shall not include sales of tangible personal property which (1) will form a component or integral part of new work or repair work being furnished to Iowa dentists or other dentists or (2) would be exempt if sold directly to an individual.

This rule is intended to implement Iowa Code sections 422.42, 422.43, 422.45(15), 423.1, and 423.2.