

701—16.8(422,423) Wholesalers and jobbers selling at retail. Sales made by a wholesaler or jobber to a purchaser for use or consumption by the purchaser or in the purchaser's business and not for resale are considered retail sales and subject to tax, even though sold at wholesale prices or in wholesale quantities.

This rule is intended to implement Iowa Code sections 422.42(3), 422.43, 423.1(1), 423.1(10), and 423.2.