

**701—28.4(423) Retailer maintaining a place of business in this state defined.** “Retailer maintaining a place of business in this state” or any term similar to it includes any retailer having or maintaining within this state, directly or by a subsidiary, an office, distribution house, sales house, warehouse, or other place of business, or any representative operating within this state under the authority of the retailer or its subsidiary, irrespective of whether that place of business or representative is located here permanently or temporarily, or whether the retailer or subsidiary is admitted to do business within this state pursuant to Iowa Code chapter 490. On and after July 1, 2001, the term also includes any retailer having or maintaining tangible personal property located in Iowa and leased to a lessee of the retailer. The tax is applicable to any lease payments due on or after that date.

This rule is intended to implement Iowa Code subsection 423.1(10) as amended by 2001 Iowa Acts, House File 736.