

**701—239.6(423B) Calculation of base year taxable sales amount.** The base year taxable sales and services amount will be the total taxable sales and services subject to the local sales and services tax that are made by retail establishments within the urban renewal area during the base year. Taxable sales of tangible personal property and services that are subject to the local sales and services tax that are made by retail establishments or service providers located within the urban renewal area include only those sales that are sourced to the county in which the urban renewal area is located. Those sales made by retail establishments or service providers located within the urban renewal area that are sourced outside of the county are not subject to the local sales and services tax. For sourcing rules, see Iowa Code section 423.15 and 701—Chapter 223.

[**ARC 7666B**, IAB 4/8/09, effective 5/13/09; **ARC 0468C**, IAB 11/28/12, effective 1/2/13]