

**701—30.5(423) Collection requirements of registered retailers.** A retailer registered with the department shall collect from the retailer's customers and remit to the department all use tax due on all tangible personal property or enumerated services rendered, furnished or performed in Iowa or the products or results of enumerated taxable services rendered, furnished, or performed, sold for use in Iowa, unless expressly authorized by the department to do otherwise.

This rule is intended to implement Iowa Code sections 423.9 and 423.10.