

**House File 653 - Introduced**

HOUSE FILE 653  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 88)

**A BILL FOR**

1 An Act relating to electronic filing of sales and use tax  
2 returns, and including effective date provisions.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 423.31, subsection 1, paragraph a, Code  
2 2025, is amended to read as follows:

3 a. (1) Except as provided in paragraph "b", each person  
4 subject to this section and section 423.36 and in accordance  
5 with the provisions of this section and section 423.36 shall,  
6 on or before the last day of the month following the close of  
7 each calendar month during which such person is or has become  
8 or ceased being subject to the provisions of this section and  
9 section 423.36, make, sign, and file electronically a return for  
10 the calendar month in the form as may be required.

11 (2) Returns shall show information relating to sales prices  
12 including tangible personal property, specified digital products,  
13 and services converted to the use of such person, the amounts  
14 of sales prices excluded and exempt from the tax, the amounts of  
15 sales prices subject to tax, a calculation of tax due, and any  
16 other information for the period covered by the return as may be  
17 required.

18 (3) Returns shall be signed by the retailer or the retailer's  
19 authorized agent and must be certified by the retailer to be  
20 correct in accordance with forms and rules prescribed by the  
21 director.

22 (4) A person required to file a sales or use tax return  
23 electronically who is unable to do so may request permission from  
24 the director to file a return by another method.

25 Sec. 2. Section 423.31, subsection 1, Code 2025, is amended  
26 by adding the following new paragraph:

27 NEW PARAGRAPH. c. A return subject to the electronic filing  
28 requirement under paragraph "a" that is filed in a manner other  
29 than in an electronic format specified by the department shall  
30 not be considered a valid return unless the department provides  
31 an exception as provided in paragraph "a", subparagraph (4).

32 Sec. 3. Section 423.31, Code 2025, is amended by adding the  
33 following new subsection:

34 NEW SUBSECTION. 8. The department may adopt rules pursuant  
35 to chapter 17A to administer this section.

