

House Study Bill 88 - Introduced

SENATE/HOUSE FILE _____
BY (PROPOSED DEPARTMENT OF
REVENUE BILL)

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.

