

**423.52 Relief from liability for sellers and certified service providers.**

Sellers and certified service providers are relieved from liability to this state or its local taxing jurisdictions for having charged and collected the incorrect amount of sales or use tax resulting from the seller or certified service provider relying on erroneous data provided by this state on tax rates, boundaries, or taxing jurisdiction assignments. If this state provides an address-based system for assigning taxing jurisdictions whether or not pursuant to the federal Mobile Telecommunications Sourcing Act, the director is not required to provide liability relief for errors resulting from reliance on the information provided by this state.

2003 Acts, 1st Ex, ch 2, § 145, 205