

### **423.8 Legislative finding and intent.**

The general assembly finds that Iowa should enter into an agreement with one or more states to simplify and modernize sales and use tax administration in order to substantially reduce the burden of tax compliance for all sellers and for all types of commerce. It is the intent of the general assembly that entering into this agreement will lead to simplification and modernization of the sales and use tax law and not to the imposition of new taxes or an increase or decrease in the existing number of exemptions, unless such a result is unavoidable under the terms of the agreement.

2003 Acts, 1st Ex, ch 2, §101, 205

Former § 423.8 repealed effective July 1, 2004, by 2003 Acts, 1st Ex, ch 2, § 151, 205