

**423.9A Iowa streamlined sales tax advisory council.**

1. An Iowa streamlined sales tax advisory council is created. The advisory council shall review, study, and submit recommendations to the Iowa streamlined sales and use tax representatives appointed pursuant to [section 423.9, subsection 3](#), regarding the streamlined sales and use tax agreement formalized by the project's member states on November 12, 2002, agreement amendments, proposed language conforming Iowa's sales and use tax to the national agreement, and the following issues:

- a. Uniform definitions proposed in the current agreement and future proposals.
- b. Effects upon taxability of items newly defined in Iowa.
- c. Impacts upon business as a result of the agreement.
- d. Technology implementation issues.
- e. Any other issues that are brought before the streamlined sales and use tax member states or the streamlined sales and use tax governing board.

2. The department shall provide administrative support to the Iowa streamlined sales tax advisory council. The advisory council shall be representative of Iowa's business community and economy when reviewing and recommending solutions to streamlined sales and use tax issues. The advisory council shall provide the general assembly and the governor with final recommendations made to the Iowa streamlined sales and use tax representatives upon the conclusion of each calendar year.

3. The director, in consultation with the Iowa taxpayers association, Iowa retail federation, and the Iowa association of business and industry, shall appoint members to the Iowa streamlined sales tax advisory council, which shall consist of the following members:

- a. One member from the department.
  - b. Three members representing small Iowa businesses, at least one of whom shall be a retailer, and at least one of whom shall be a supplier.
  - c. Three members representing medium Iowa businesses, at least one of whom shall be a retailer, and at least one of whom shall be a supplier.
  - d. Three members representing large Iowa businesses, at least one of whom shall be a retailer, and at least one of whom shall be a supplier.
  - e. One member representing taxpayers as a whole.
  - f. One member representing the retail community as a whole.
  - g. Any other member representative of business the director deems appropriate.
- [2006 Acts, ch 1158, §49](#); [2007 Acts, ch 22, §76](#)