

**423C.4 Administration and enforcement.**

All powers and requirements of the director of revenue to administer the state sales tax law under [chapter 423](#) are applicable to the administration of the tax imposed under [section 423C.3](#), including but not limited to [section 422.25, subsection 4](#), [sections 422.30, 422.67, and 422.68](#), [section 422.69, subsection 1](#), [sections 422.70 through 422.75](#), [section 423.14, subsection 1](#), and [sections 423.15, 423.23, 423.24, 423.25, 423.31, 423.33, 423.35 and 423.37 through 423.42, 423.45, 423.46, and 423.47](#). However, as an exception to the powers specified in [section 423.31](#), the director shall only require the filing of quarterly reports.

[92 Acts, ch 1006, §5](#)

[C93, §422C.4](#)

[2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §191, 203, 205](#)

[C2005, §423C.4](#)