

423.25 Director's power to adopt rules.

The director shall have the power to adopt rules for adding the taxes imposed by [subchapters II and III](#), or the average equivalents thereof, by providing different methods applying uniformly to retailers within the same general classification for the purpose of enabling the retailers to add and collect, as far as practicable, the amounts of those taxes.

[2003 Acts, 1st Ex, ch 2, §118, 205](#)

Referred to in [§99G.30A](#), [321.105A](#), [423.57](#), [423A.6](#), [423B.6](#), [423C.4](#), [423D.4](#), [423G.5](#)