

**423D.4 Administration by director.**

1. The director of revenue shall administer the excise tax on the sale and use of equipment as nearly as possible in conjunction with the administration of the state sales and use tax law, except that portion of the law which implements the streamlined sales and use tax agreement. The director shall provide appropriate forms, or provide on the regular state tax forms, for reporting the sale and use of equipment excise tax liability. All moneys received and all refunds shall be deposited in or withdrawn from the general fund of the state.

2. The director may require all persons who are engaged in the business of deriving any sales price or purchase price subject to tax under [this chapter](#) to register with the department. The director may also require a tax permit applicable only to [this chapter](#) for any retailer not collecting, or any user not paying, taxes under [chapter 423](#).

3. [Section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70, 422.71, 422.72, 422.74, and 422.75, section 423.14, subsection 1, and sections 423.23, 423.24, 423.25, 423.31 through 423.35, 423.37 through 423.42, and 423.47](#), consistent with the provisions of [this chapter](#), apply with respect to the tax authorized under [this chapter](#), in the same manner and with the same effect as if the excise taxes on equipment sales or use were retail sales taxes within the meaning of those statutes. Notwithstanding [this subsection](#), the director shall provide for monthly filing of returns and for other than monthly filing of returns both as prescribed in [section 423.31](#). All taxes collected under [this chapter](#) by a retailer or any user are deemed to be held in trust for the state of Iowa.

[2005 Acts, ch 140, §36; 2007 Acts, ch 126, §71; 2015 Acts, ch 29, §57; 2022 Acts, ch 1138, §31](#)

Subsection 3 amended