

Sales/Use/Indirect:

Iowa: Rule Changes Address Sourcing Sales of Digital Products and Remote and Marketplace Sales

Regs. sections 701—205.1(423), et al.; Reg. sections 701—207.1(423), et al., Iowa Admin. Bulletin (2/7/24). The Iowa Department of Revenue adopted changes to several state sales and use tax administrative rules addressing such topics as the sourcing sales of taxable services, tangible personal property, and specified digital products for Iowa purposes, as well as policy surrounding Iowa's sales and use tax requirements for remote and marketplace sellers. These revisions take effect on March 13, 2024. Please contact us with any questions.

URL: <https://www.legis.iowa.gov/law/administrativeRules/ruleMaking?pubDate=02-07-2024>

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