

Sales/Use/Indirect:

Iowa: Adopted Rule Changes Address Resale and Manufacturing Exemptions, Bundled Transactions, and Intercompany Sales

Adopted Regs. sections 701-225.1(423), et al.; Adopted Regs. sections 701-215.2(423), et al.; Adopted Reg. sections 701-206.1(423), et al.; and Adopted Regs. sections 701-210.1(423), et al., Iowa Admin. Bulletin (7/24/24). The Iowa Department of Revenue adopted changes to several state sales and use tax administrative rules addressing such topics as:

URL: <https://www.legis.iowa.gov/docs/aco/bulletin/7-24-2024.pdf>

- Application of Iowa's resale exemption;
- Changes to Iowa's manufacturing and processing exemption;
- The taxability of bundled transactions in Iowa; and
- Sales between affiliated corporations.

The revised rules take effect August 28, 2024. Please contact us with any questions.

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