

CHAPTER 422
INCOME, SALES, SERVICES, AND FRANCHISE TAXES

DIVISION IV -- RETAIL SALES TAX

Section 422.45 – Exemptions

There are hereby specifically exempted from the provisions of this division and from the computation of the amount of tax imposed by it, the following:

Subsection 50 -- The gross receipts from sales or services rendered, furnished, or performed by the state fair organized under chapter 173 or a fair organized under chapter 174.