

**421.26 Personal liability for tax due.**

If a licensee or other person under [section 452A.65](#), a retailer or purchaser under [chapter 423A](#), [423B](#), or [423E](#), or [section 423.31](#) or [423.33](#), or a retailer or purchaser under [section 423.32](#), a user under [section 423.34](#), or a permit holder or licensee under [section 453A.13](#), [453A.16](#), or [453A.44](#) fails to pay a tax under those sections when due, an officer of a corporation or association, notwithstanding [section 489.304](#), a member or manager of a limited liability company, or a partner of a partnership, having control or supervision of or the authority for remitting the tax payments and having a substantial legal or equitable interest in the ownership of the corporation, association, limited liability company, or partnership, who has intentionally failed to pay the tax is personally liable for the payment of the tax, interest, and penalty due and unpaid. However, [this section](#) shall not apply to taxes on accounts receivable. The dissolution of a corporation, association, limited liability company, or partnership shall not discharge a person's liability for failure to remit the tax due.

[86 Acts, ch 1007, §19](#); [90 Acts, ch 1232, §5](#); [94 Acts, ch 1165, §8](#); [2003 Acts, 1st Ex, ch 2, §181, 205](#); [2007 Acts, ch 186, §5](#); [2008 Acts, ch 1162, §134, 154, 155](#)