

423.13A Administration — effectiveness of agreements with retailers.

1. Notwithstanding any provision of [this chapter](#) to the contrary, any ruling, agreement, or contract, whether written or oral, express or implied, entered into after July 1, 2013, between a retailer and a state agency that provides that a retailer is not required to collect sales and use tax in this state despite the presence in this state of a warehouse, distribution center, or fulfillment center that is owned and operated by the retailer or an affiliate of the retailer shall be null and void unless such ruling, agreement, or contract is approved, by resolution, by a majority vote of each house of the general assembly.

2. For purposes of [this section](#), “*state agency*” means the executive branch, including any executive department, commission, board, institution, division, bureau, office, agency, or other entity of state government. “*State agency*” does not mean the general assembly, or the judicial branch as provided in [section 602.1102](#).

[2013 Acts, ch 122, §2](#)