

422.3 Definitions controlling chapter.

For the purpose of this chapter and unless otherwise required by the context:

1. "*Book*", "*list*", "*record*", or "*schedule*" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.
2. "*Court*" means the district court in the county of the taxpayer's residence.
3. "*Department*" means the department of revenue.
4. "*Director*" means the director of revenue.
5. "*Internal Revenue Code*" means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, 2003, and as amended by Pub. L. No. 108-27, section 202, whichever is applicable.
6. The word "*taxpayer*" includes any person, corporation, or fiduciary who is subject to a tax imposed by this chapter.

[C35, § 6943-f3; C39, § **6943.035**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 422.3]

84 Acts, ch 1305, § 25; 85 Acts, ch 230, § 3; 86 Acts, ch 1213, § 8; 86 Acts, ch 1245, § 439; 88 Acts, ch 1028, § 1; 89 Acts, ch 285, § 2; 90 Acts, ch 1171, § 1; 91 Acts, ch 215, § 1; 92 Acts, ch 1219, § 1; 93 Acts, ch 113, §1; 94 Acts, ch 1166, §1; 95 Acts, ch 152, §2; 96 Acts, ch 1166, § 2, 4; 97 Acts, ch 135, §3, 9; 98 Acts, ch 1078, §3, 10; 99 Acts, ch 95, §3, 12, 13; 2000 Acts, ch 1146, §3, 9, 11; 2000 Acts, ch 1148, §1; 2001 Acts, ch 127, §3, 9, 10; 2002 Acts, ch 1069, §3, 10, 14; 2002 Acts, ch 1119, §200, 201; 2003 Acts, ch 139, §3; 2003 Acts, ch 145, §286; 2004 Acts, 1st Ex, ch 1001, §37, 41, 42

Footnotes

Internal Revenue Code definition is updated regularly; for applicable definition in a prior tax year, refer to Code for that year

2001 amendment to subsection 5 is effective May 16, 2001, and applies retroactively to tax years beginning on or after January 1, 2000; 2001 Acts, ch 127, § 9, 10

2002 amendment to subsection 5 takes effect April 4, 2002, and applies retroactively to tax years beginning on or after January 1, 2001; 2002 Acts, ch 1009, §10, 14

2003 amendment to subsection 5 takes effect May 21, 2003, and applies retroactively to tax years beginning on or after January 1, 2002; 2003 Acts, ch 139, §11, 12

2004 amendment to subsection 5 is effective September 7, 2004, and applies retroactively for tax years beginning on or after January 1, 2003; 2004 Acts, 1st Ex, ch 1001, § 41, 42