

#### **476D.1 Definitions.**

As used in this chapter, unless the context otherwise requires:

1. "*Department*" means the department of revenue.
2. "*Electric utility*" means a public utility furnishing electricity as defined in section 476.1, a city utility as defined in section 390.1, and an electric cooperative as defined in section 390.1.
3. "*Soy-based transformer fluid*" means dielectric fluid that contains at least ninety-eight percent soy-based products.

2006 Acts, ch 1136, §5