

504B.5 Internal Revenue Code references.

All references to sections of the Internal Revenue Code shall mean the Code as defined in [section 422.3](#).

[C73, 75, 77, 79, 81, §504B.5]

2006 Acts, ch 1140, §8, 10, 11

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

2006 amendment takes effect May 30, 2006, and applies retroactively to January 1, 2005, for tax years beginning on or after that date; 2006 Acts, ch 1140, §10, 11