

**428.20 Definitions.**

As used in this chapter, unless the context otherwise requires, “*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.

A person who purchases, receives, or holds personal property of any description for the purpose of adding to its value by a process of manufacturing, refining, purifying, combining of different materials, or by the packing of meats, with a view to selling the property for gain or profit, is a “*manufacturer*” for the purposes of this title.\*

[C51, §469; R60, §724; C73, §816; C97, §1319; C24, 27, 31, 35, 39, §6975; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.20]

89 Acts, ch 296, §53; 90 Acts, ch 1168, §48; 94 Acts, ch 1023, §53; 2000 Acts, ch 1148, §1

Referred to in §420.207, 423.3, 428.23

[P] \*This provision does not include chapters 421B, 427C, 435, 452A, and 453A, which were moved into this title by the Code editor; chapters 421B, 427C, 435, 452A, and 453A contain the applicable provisions pertaining to those chapters