

**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

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