

**437A.17 Statutes applicable — rate calculations.**

1. The director shall administer and enforce the replacement tax imposed by [this chapter](#) in the same manner as provided in and subject to [sections 422.68, 422.70, 422.71, and 422.75](#).
2. The calculation of tax rates and adjustments to such rates by the director pursuant to [this chapter](#) do not constitute rulemaking subject to the provisions of [chapter 17A, 98 Acts, ch 1194, §18, 40](#)