

437B.13 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](#).

[2013 Acts, ch 94, §22, 35, 36](#)

Section takes effect May 9, 2013, and applies retroactively to January 1, 2013, for property tax assessment years and replacement tax years beginning on or after January 1, 2013; [2013 Acts, ch 94, §35, 36](#)