

**423D.1 Definitions.**

1. For the purposes of [this chapter](#), unless the context otherwise requires:
  - a. “*Construction*” means new construction, reconstruction, alterations, expansion, or remodeling of real property or structures.
  - b. “*Contractor*” includes contractors, subcontractors, and builders, but not owners.
  - c. “*Department*” means the department of revenue.
  - d. “*Equipment*” means self-propelled building equipment, pile drivers, and motorized scaffolding, including auxiliary attachments which improve the performance, safety, operation, or efficiency of the equipment, and replacement parts and are directly and primarily used by contractors, subcontractors, and builders for new construction, reconstruction, alterations, expansion, or remodeling of real property or structures.
  - e. “*Sales price*” or “*purchase price*” means the same as the term is defined in [section 423.1](#).
2. All other words and phrases used in [this chapter](#) and defined in [section 423.1](#) have the meaning given them by [section 423.1](#) for the purposes of [this chapter](#).  
[2005 Acts, ch 140, §33; 2011 Acts, ch 25, §143](#)