

**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](#)