

421.9A Due dates and holidays.

1. As used in [this section](#), “*holiday*” means any of the following:
 - a. A legal public holiday as described in [section 1C.1](#).
 - b. A paid holiday as described in [section 1C.2, subsection 1](#), and [subsection 2](#), paragraph “*b*”.
 - c. A federal holiday observed by the United States postal service.
 - d. A banking holiday observed by the federal reserve.
 - e. A date when the office of the department is otherwise closed pursuant to [section 4.1, subsection 34](#).
2. When the due date for filing a return or other document with the department or the due date for the department to take any action falls on a Saturday, Sunday, or any holiday, the act is considered to be performed timely if the act is performed on or before the first business day following the Saturday, Sunday, or holiday.

[2022 Acts, ch 1061, §62](#)

Referred to in [§421.9](#), [421.17A](#), [452A.61](#), [453A.10](#), [453A.14](#)