### **REVENUE DEPARTMENT**[701]

Created by 1986 Iowa Acts, Chapter 1245.

### CHAPTER 1

### STATE BOARD OF TAX REVIEW—ADMINISTRATION

- 1.1(17A,421) Establishment, membership and location of the state board of tax review
- 1.2(421,17A) Powers and duties of the state board
- 1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board

### CHAPTER 2

### STATE BOARD OF TAX REVIEW—CONDUCT OF APPEALS AND RULES OF PRACTICE AND PROCEDURE

### DIVISION I

### APPELLATE CASES

#### GENERAL RULES OF PRACTICE AND PROCEDURE FOR FINAL CONTESTED CASE DECISIONS OF OR ATTRIBUTABLE TO THE DIRECTOR OF REVENUE

- 2.1(421,17A) Definitions
- 2.2(421,17A) Appeal and jurisdiction
- 2.3(421,17A) Form of appeal
- 2.4(421,17A) Certification by director
- 2.5(421,17A) Motions
- 2.6(421,17A) Answer
- 2.7(421,17A) Docketing
- 2.7(421,17A) Docketing
- 2.8(421,17A) Filing of papers
- 2.9(421,17A) Hearing an appeal
- 2.10(17A,421) Appearances by appellant
- 2.11(421,17A) Authority of state board to issue procedural orders
- 2.12(421,17A) Continuances
- 2.13(17A,421) Place of hearing
- 2.14(17A,421) Members participating
- 2.15(17A,421) Presiding officer
- 2.16(17A,421) Appeals of state board decisions

#### DIVISION II ORIGINAL JURISDICTION

#### RULES GOVERNING CONTESTED CASE PROCEEDINGS N WHICH THE STATE BOARD HAS ORIGINAL JURISDICTION TO COMMENCE A CONTESTED CASE PROCEEDING

- 2.17(421,17A) Applicability and scope
- 2.18(17A) Definitions
- 2.19(421,17A) Time requirements
- 2.20(421,17A) Notice of appeal
- 2.21(421,17A) Form of appeal
- 2.21(421,1/R) Form of appear
- 2.22(421,17A) Certification by director
- 2.23(421,17A) Answer
- 2.24(421,17A) Docketing
- 2.25(421,17A) Appearances by appellant
- 2.26(421,17A) Place of hearing
- 2.27(421,17A) Transcript of hearing
- 2.28(421,17A) Requests for contested case proceeding
- 2.29(421,17A) Notice of hearing
- 2.30(17A) Presiding officer

2.31(421,17A)	Transfer of case for hearing or appeal			
2.32(421,17A)	Waiver of procedures			
2.33(421,17A)	Telephone proceedings			
2.34(17A,421)	Disqualifications of a presiding officer			
2.35(421,17A)	Consolidation and severance			
2.36(17A)	Service and filing of pleadings and other papers			
2.37(421,17A)	Discovery			
2.38(421,17A)	Subpoenas			
2.39(421,17A)	Motions			
2.40(421,17A)	Prehearing conference			
2.41(421,17A)	Continuances			
2.42(17A)	Withdrawals			
2.43(421,17A)	Intervention			
2.44(421,17A)	Hearing procedures			
2.45(421,17A)	Evidence			
2.46(421,17A)	Default or dismissal			
2.47(421,17A)	Ex parte communication			
2.48(421,17A)	Recording costs			
2.49(421,17A)	Interlocutory appeals			
2.50(421,17A)	Final decision			
2.51(421,17A)	Applications for rehearing			
2.52(421,17A)	Stays of agency and board actions			
2.53(421,17A)	No factual dispute contested case			
2.54(421,17A)	Appeal and review of a state board decision			
	CHAPTER 3			
	VOLUNTARY DISCLOSURE PROGRAM			
3.1(421,422,423)	Voluntary disclosure program			
5.1(421,422,425)	voluntary disclosure program			
	CHAPTER 4			
	MULTILEVEL MARKETER AGREEMENTS			
4.1(421)	Multilevel marketers—in general			
	CHAPTER 5			
	PUBLIC RECORDS AND FAIR INFORMATION PRACTICES (Uniform Rules)			
5.1(17A,22)	Definitions			
5.3(17A,22)	Requests for access to records			
5.6(17A,22)	Procedure by which additions, dissents, or objections may be entered into certain			
	records			
5.9(17A,22)	Disclosures without the consent of the subject			
5.10(17A,22)	Routine use			
5.11(17A,22)	Consensual disclosure of confidential records			
5.12(17A,22)	Release to subject			
5.13(17A,22)	Availability of records			
5.14(17A,22)	Personally identifiable information			
5.15(17A,22)	Other groups of records			
5.16(17A,22)	Applicability			
×	11 2			

#### TITLE I ADMINISTRATION

### CHAPTER 6

### ORGANIZATION, PUBLIC INSPECTION

- 6.1(17A) Establishment, organization, general course and method of operations, methods by which and location where the public may obtain information or make submissions
  - or requests
- 6.2(17A) Public inspection
- 6.3(17A) Examination of records
- 6.4(17A) Copies of proposed rules
- 6.5(17A) Regulatory analysis procedures
- 6.6(422) Retention of records and returns by the department
- 6.7(68B) Consent to sell
- 6.8(421) Tax return extension in disaster areas

### CHAPTER 7

### PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

- 7.1(421,17A) Applicability and scope of rules
- 7.2(421,17A) Definitions
- 7.3(17A) Business hours
- 7.4(17A) Computation of time, filing of documents
- 7.5(17A) Form and style of papers
- 7.6(17A) Persons authorized to represent themselves or others
- 7.7(17A) Resolution of tax liability
- 7.8(17A) Protest
- 7.9(17A) Identifying details
- 7.10(17A) Docket
- 7.11(17A) Informal procedures and dismissals of protests
- 7.12(17A) Answer
- 7.13(17A) Subpoenas
- 7.14(17A) Commencement of contested case proceedings
- 7.15(17A) Discovery
- 7.16(17A) Prehearing conference
- 7.17(17A) Contested case proceedings
- 7.18(17A) Interventions
- 7.19(17A) Record and transcript
- 7.20(17A) Application for rehearing
- 7.21(17A) Service
- 7.22(17A) Ex parte communications and disqualification
- 7.23(17A) Licenses
- 7.24(17A) Declaratory order—in general
- 7.25(17A) Department procedure for rule making
- 7.26(17A) Public inquiries on rule making and the rule-making records
- 7.27(17A) Criticism of rules
- 7.28(17A) Waiver or variance of certain department rules
- 7.29(17A) Petition for rule making
- 7.30(9C,91C) Procedure for nonlocal business entity bond forfeitures
- 7.31(421) Abatement of unpaid tax
- 7.32(421) Time and place of taxpayer interviews
- 7.33(421) Mailing to the last-known address

7.35(421) Taxpayer designation of tax type and period to which voluntary payments are to be applied

### **CHAPTER 8**

### FORMS AND COMMUNICATIONS

- Definitions 8.1(17A)
- 8.2(17A) Official forms
- Substitution of official forms 8.3(17A)
- 8.4(17A) Description of forms
- Electronic filing of Iowa income tax returns 8.5(422)

### **CHAPTER 9**

### FILING AND EXTENSION OF TAX LIENS

### AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

- 9.1(422,423) Definitions
- 9.2(422,423) Lien attaches
- Purpose of filing 9.3(422,423)
- 9.4(422,423) Place of filing
- 9.5(422,423) Time of filing
- 9.6(422,423) Period of lien
- 9.7(422,423) Fees

### CHAPTER 10

### INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS

- 10.1(421) Definitions
- 10.2(421) Interest
- 10.3(422,423,450,452A) Interest on refunds and unpaid tax
- 10.4(421) Frivolous return penalty
- 10.5(421) Improper receipt of credit or refund

PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991

10.6(421) Penalties

10.10 to 10.19

10.20 to 10.29

10.7(421) Waiver of penalty-definitions

Reserved

- Penalty exceptions 10.8(421)
- 10.9(421) Notice of penalty exception for one late return in a three-year period
  - Reserved

### RETAIL SALES

USE

- 10.30 to 10.39 Reserved
  - INDIVIDUAL INCOME
- 10.40 to 10.49 Reserved
- 10.50 to 10.55 Reserved

- CORPORATE

FINANCIAL INSTITUTIONS

- 10.56 to 10.65 Reserved
- 10.66 to 10.70 Reserved
- WITHHOLDING

	MOTOR FUEL		
10.71(452A)	Penalty and enforcement provisions		
10.72(452A)	Interest		
10.73 to 10.75	Reserved		
	CIGARETTES AND TOBACCO		
10.76(453A)	Penalties		
10.77(453A)	Interest		
10.78	Reserved		
10.79(453A)	Request for statutory exception to penalty		
10.80 to 10.84	Reserved		
	INHERITANCE		
10.85 to 10.89	Reserved		
	IOWA ESTATE		
10.90 to 10.95	Reserved		
10.90 10 10.90			
10.96 to 10.100	GENERATION SKIPPING Reserved		
10.70 10 10.100			
10 101 4- 10 100	FIDUCIARY INCOME		
10.101 to 10.109	Reserved		
	HOTEL AND MOTEL		
10.110 to 10.114	Reserved		
	ALL TAXES		
10.115(421)	Application of payments to penalty, interest, and then tax due for payments made		
	on or after January 1, 1995, unless otherwise designated by the taxpayer		
	JEOPARDY ASSESSMENTS		
10.116(422,453B)	Jeopardy assessments		
10.117(422,453B)	Procedure for posting bond		
10.118(422,453B)	Time limits		
10.119(422,453B)	Amount of bond		
10.120(422,453B)	Posting of bond		
10.121(422,453B)	Order		
10.122(422,453B)			
10.123(422,453B)	Type of bond		
	Form of surety bond		
10.125(422,453B)	Duration of the bond		
10.126(422,453B)	Exoneration of the bond		
	TITLE II		
	EXCISE		

### CHAPTER 11 ADMINISTRATION

- 11.1(422,423) Definitions
- 11.2(422,423) Statute of limitations
- 11.3(422,423) Credentials and receipts
- 11.4(422,423) Retailers required to keep records
- 11.5(422,423) Audit of records
- 11.6(422,423) Billings
- 11.7(422,423) Collections
- 11.8(422,423) No property exempt from distress and sale

11.9(422,423)	Information confidential
11.10(423)	Bonding procedure

### FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

- 12.1(422) Returns and payment of tax
- 12.2(422,423) Remittances
- 12.3(422) Permits and negotiated rate agreements
- 12.4(422) Nonpermit holders
- 12.5(422,423) Regular permit holders responsible for collection of tax
- 12.6(422,423) Sale of business
- 12.7(422) Bankruptcy, insolvency or assignment for benefit of creditors
- 12.8(422) Vending machines and other coin-operated devices
- 12.9(422) Claim for refund of tax
- 12.10(423) Audit limitation for certain services
- 12.11 Reserved
- 12.12(422) Extension of time for filing
- 12.13(422) Determination of filing status
- 12.14(422,423) Immediate successor liability for unpaid tax
- 12.15(422,423) Officers and partners—personal liability for unpaid tax
- 12.16(422) Show sponsor liability
- 12.17(422) Purchaser liability for unpaid sales tax
- 12.18(423) Biodiesel production refund
- 12.19(15) Sales and use tax refund for eligible businesses

### CHAPTER 13

### PERMITS

- 13.1(422)Retail sales tax permit required
- 13.2(422)Application for permit
- 13.3(422) Permit not transferable—sale of business
- 13.4(422) Permit—consolidated return optional
- 13.5(422) Retailers operating a temporary business
- 13.6(422) Reinstatement of canceled permit
- 13.7(422) Reinstatement of revoked permit
- 13.8(422) Withdrawal of permit
- 13.9(422) Loss or destruction of permit
- 13.10(422) Change of location
- 13.11(422) Change of ownership
- 13.12(422) Permit posting
- 13.13(422) Trustees, receivers, executors and administrators
- 13.14(422) Vending machines and other coin-operated devices
- 13.15(422) Other amusements
- 13.16(422) Substantially delinquent tax—denial of permit
- 13.17(422) Substantially delinquent tax—revocation of permit

### CHAPTER 14

### COMPUTATION OF TAX

- 14.1(422) Tax not to be included in price
- 14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service tax
- 14.3(422,423) Taxation of transactions due to rate change

### DETERMINATION OF A SALE AND SALE PRICE

15.1(422)	Conditional sales to be included in gross sales
15.2(422,423)	Repossessed goods
15.3(422,423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
15.4(422,423)	Bad debts
15.5(422,423)	Recovery of bad debts by collection agency or attorney
15.6(422,423)	Discounts, rebates and coupons
15.7	Reserved
15.8(422,423)	Returned merchandise
15.9(422)	Goods damaged in transit
15.10(422)	Consignment sales
15.11(422,423)	Leased departments
15.12(422,423)	Excise tax included in and excluded from gross receipts
15.13(422,423)	Freight, other transportation charges, and exclusions from the exemption applicable
	to these services
15.14(422,423)	Installation charges when tangible personal property is sold at retail
15.15(422)	Premiums and gifts
15.16(422)	Gift certificates
15.17(422,423)	Finance charge
15.18(422,423)	Coins and other currency exchanged at greater than face value
15.19(422,423)	Trade-ins
15.20(422,423)	Corporate mergers which do not involve taxable sales of tangible personal property or services

### CHAPTER 16

### TAXABLE SALES

16.1(422)	Tax imposed
16.2(422)	Used or secondhand tangible personal property
16.3(422,423)	Tangible personal property used or consumed by the manufacturer thereof
16.4(422,423)	Patterns, dies, jigs, tools, and manufacturing or printing aids
16.5(422,423)	Explosives used in mines, quarries and elsewhere
16.6(422,423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates and wood mounts
16.7	Reserved
16.8(422,423)	Wholesalers and jobbers selling at retail
16.9(422,423)	Materials and supplies sold to retail stores
16.10(422,423)	Sales to certain corporations organized under federal statutes
16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic spoons and forks and straws
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by the purchaser
16.13(422)	Property furnished without charge by employers to employees
16.14(422)	Sales in interstate commerce—goods delivered into this state
16.15(422)	Owners or operators of buildings
16.16(422,423)	Tangible personal property made to order
16.17(422,423)	Blacksmith and machine shops
16.18(422,423)	Sales of signs at retail
16.19(422,423)	Products sold by cooperatives to members or patrons
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification cooperatives or associations

IAC 1/6/16

1 ( 01 ( 100 100)			
16.21(422,423)	Sale of pets		
16.22(422,423)	Sales on layaway		
16.23(422)	Meal tickets, coupon books, and merchandise cards		
16.24(422,423)	Truckers engaged in retail business		
16.25(422,423)	Foreign truckers selling at retail in Iowa		
16.26(422)	Admissions to amusements, athletic events, commercial amusement enterprises,		
	fairs, and games		
16.27 and 16.28	Reserved		
16.29(422)	Rental of personal property in connection with the operation of amusements		
16.30(422)	Commercial amusement enterprises—companies or persons which contract to furnish show for fixed fee		
16.31	Reserved		
16.32(422)	River steamboats		
16.33(422)	Pawnbrokers		
	Druggists and pharmacists		
16.35(422,423)	Memorial stones		
16.36(422)	Communication services furnished by hotel to its guests		
16.37(422)	Private clubs		
16.38	Reserved		
16.39(422)	Athletic events		
16.40(422,423)	Iowa dental laboratories		
16.41(422,423)	Dental supply houses		
16.42(422)	News distributors and magazine distributors		
16.43(422,423)	Magazine subscriptions by independent dealers		
16.44(422,423)	Sales by finance companies		
16.45(422,423)	Sale of baling wire and baling twine		
16.46(422,423)	Snowmobiles and motorboats		
16.47(422)	Conditional sales contracts		
16.48(422,423)	Carpeting and other floor coverings		
16.49(422,423)	Bowling		
16.50(422,423)	Various special problems relating to public utilities		
16.51(422,423)	Sales of services treated as sales of tangible personal property		
16.52(422,423)	Sales of prepaid merchandise cards		
	CHAPTER 17		

# EXEMPT SALES

17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
17.2(422)	Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4(422,423)	Commercial fertilizer and agricultural limestone
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps
	Relief Society, and U.S.O
17.6(422,423)	Sales of vehicles subject to registration-new and used-by dealers
17.7(422,423)	Sales to certain federal corporations
17.8(422)	Sales in interstate commerce—goods transported or shipped from this state
17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
17.10(422,423)	Materials used for seed inoculations
17.11(422,423)	Educational institution
17.12(422)	Coat or hat checkrooms
17.13(422,423)	Railroad rolling stock
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing

17.15(422,423)	Demurrage charges		
17.16(422,423)	Sale of a draft horse		
17.17(422,423)	Beverage container deposits		
17.18(422,423)	Films, video tapes and other media, exempt rental and sale		
17.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from tax		
17.20(422)	Raffles		
17.21(422)	Exempt sales of prizes		
17.22(422,423)	Modular homes		
17.23(422,423)	Sales to other states and their political subdivisions		
17.24(422)	Nonprofit private museums		
17.25(422,423)	Exempt sales by excursion boat licensees		
17.26(422,423)	Bedding for agricultural livestock or fowl		
17.27(422,423)	Statewide notification center service exemption		
17.28(422,423)	State fair and fair societies		
17.29(422,423)	Reciprocal shipment of wines		
17.30(422,423)	Nonprofit organ procurement organizations		
17.31(422,423)	Sale of electricity to water companies		
17.32(422)	Food and beverages sold by certain organizations are exempt		
17.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water districts		
17.34(422,423)	Sales to hospices		
17.35(422,423)	Sales of livestock ear tags		
17.36(422,423)	Sale or rental of information services		
17.37(422,423)	Temporary exemption from sales tax on certain utilities		
17.38(422,423)	State sales tax phase-out on energies		
17.39(422,423)	Art centers		
17.40(422,423)	Community action agencies		
17.41(422,423)	Legislative service bureau		
	CHAPTER 18		

### TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE

18.1(422,423)	Tangible personal	nronerty i	nurchased f	rom the Un	ited States	government
10.1(744,745)	rangiole personal		purchaseu I	tom the on	neu states	government

- 18.1(422,423)1angible personal property purchased from the United States governi18.2(422,423)Sales of butane, propane and other like gases in cylinder drums, etc.
- 18.3(422,423) Chemical compounds used to treat water
- 18.4(422) Mortgages and trustees
- 18.5(422,423) Sales to agencies or instrumentalities of federal, state, county and municipal government
- 18.6(422,423) Relief agencies
- 18.7(422,423) Containers, including packing cases, shipping cases, wrapping material and similar items
- 18.8(422) Auctioneers
- 18.9(422) Sales by farmers
- 18.10(422,423) Florists
- 18.11(422,423) Landscaping materials
- 18.12(422,423) Hatcheries
- 18.13(422,423) Sales by the state of Iowa, its agencies and instrumentalities
- 18.14(422,423) Sales of livestock and poultry feeds
- 18.15(422,423) Student fraternities and sororities
- 18.16(422,423) Photographers and photostaters

18.17(422,423)	Gravel and stone		
18.18(422,423)	Sale of ice		
18.19(422,423)	Antiques, curios, old coins or collector's postage stamps		
18.20(422,423)	Communication services		
18.21(422,423)	Morticians or funeral directors		
18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and		
	opticians		
18.23(422)	Veterinarians		
18.24(422,423)	Hospitals, infirmaries and sanitariums		
18.25(422,423)	Warranties and maintenance contracts		
18.26(422)	Service charge and gratuity		
18.27(422)	Advertising agencies, commercial artists, and designers		
18.28(422,423)	Casual sales		
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing		
18.30(422)	Taxation of American Indians		
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance		
	of a service		
18.32(422,423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations		
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date		
18.34(422,423)	Automatic data processing		
18.35(422,423)	Drainage tile		
18.36(422,423)	True leases and purchases of tangible personal property by lessors		
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline		
18.38(422,423)	Urban transit systems		
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city		
18.40(422,423)	Renting of rooms		
18.41(422,423)	Envelopes for advertising		
18.42(422,423)	Newspapers, free newspapers and shoppers' guides		
18.43(422,423)	Written contract		
18.44(422,423)	Sale or rental of farm machinery and equipment		
18.45(422,423)	Sale or rental of computers, industrial machinery and equipment; refund of and		
10.10(122,125)	exemption from tax paid for periods prior to July 1, 1997		
18.46(422,423)	Automotive fluids		
18.47(422,423)	Maintenance or repair of fabric or clothing		
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in		
( ,)	livestock, dairy, or plant production		
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999		
18.50(422,423)	Property used by a lending organization		
18.51(422,423)	Sales to nonprofit legal aid organizations		
18.52(422,423)	Irrigation equipment used in farming operations		
18.53(422,423)	Sales to persons engaged in the consumer rental purchase business		
18.54(422,423)	Sales of advertising material		
18.55(422,423)	Drop shipment sales		
18.56(422,423)	Wind energy conversion property		
18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable		
···· (·, · <b>-</b> •)	plants		
18.58(422,423)	Exempt sales or rentals of computers, industrial machinery and equipment, and		
	exempt sales of fuel and electricity on and after July 1, 1997, but before July 1, 2016		

18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media
	CHAPTER 19 CALES AND USE TAX ON CONSTRUCTION ACTIVITIES
10 1(400 400)	SALES AND USE TAX ON CONSTRUCTION ACTIVITIES
19.1(422,423)	General information
19.2(422,423)	Contractors are consumers of building materials, supplies, and equipment by statute
19.3(422,423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
19.4(422,423)	Contractors, subcontractors or builders who are retailers
19.5(422,423)	Building materials, supplies, and equipment used in the performance of
	construction contracts within and outside Iowa
19.6(422,423)	Prefabricated structures
19.7(422,423)	Types of construction contracts
19.8(422,423)	Machinery and equipment sales contracts with installation
19.9(422,423)	Construction contracts with equipment sales (mixed contracts)
19.10(422,423)	Distinguishing machinery and equipment from real property
19.11(422,423)	Tangible personal property which becomes structures
19.12(422,423)	Construction contracts with tax exempt entities
19.13(422,423)	Tax on enumerated services
19.14(422,423)	Transportation cost
19.15(422,423)	Start-up charges
19.16(422,423)	Liability of subcontractors
19.17(422,423)	Liability of sponsors
19.18(422,423)	Withholding
19.19(422,423)	Resale certificates
19.20(423)	Reporting for use tax

### FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN, HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC, ORTHOTIC OR ORTHOPEDIC DEVICES

- 20.1(422,423) Foods for human consumption
- 20.2(422,423) Food coupon rules
- 20.3(422,423) Nonparticipating retailer in the food coupon program
- 20.4(422,423) Determination of eligible foods
- 20.5(422,423) Meals and prepared food
- 20.6(422,423) Vending machines
- 20.7(422,423) Prescription drugs and devices
- 20.8(422,423) Exempt sales of nonprescription medical devices, other than prosthetic devices
- 20.9(422,423) Prosthetic, orthotic and orthopedic devices
- 20.10(422,423) Sales and rentals covered by Medicaid and Medicare
- 20.11(422,423) Reporting
- 20.12(422,423) Exempt sales of clothing and footwear during two-day period in August

### CHAPTERS 21 to 25

Reserved

### TITLE III SALES TAX ON SERVICES

### CHAPTER 26

### SALES AND USE TAX ON SERVICES

	SALES AND USE TAA ON SERVICES
26.1(422)	Definition and scope
26.2(422)	Enumerated services exempt
26.3(422)	Alteration and garment repair
26.4(422)	Armored car
26.5(422)	Vehicle repair
26.6(422)	Battery, tire and allied
26.7(422)	Investment counseling
26.8(422)	Bank and financial institution service charges
26.9(422)	Barber and beauty
26.10(422)	Boat repair
26.11(422)	Car and vehicle wash and wax
26.12(422)	Carpentry
26.13(422)	Roof, shingle and glass repair
26.14(422)	Dance schools and dance studios
26.15(422)	Dry cleaning, pressing, dyeing and laundering
26.16(422)	Electrical and electronic repair and installation
26.17(422)	Engraving, photography and retouching
26.18(422,423)	Equipment and tangible personal property rental
26.19(422)	Excavating and grading
26.20(422)	Farm implement repair of all kinds
26.21(422)	Flying service
26.22(422)	Furniture, rug, upholstery, repair and cleaning
26.23(422)	Fur storage and repair
26.24(422)	Golf and country clubs and all commercial recreation
	-
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair Oilers and lubricators
26.32(422)	
26.33(422)	Office and business machine repair
26.34(422)	Painting, papering and interior decorating
26.35(422)	Parking facilities
26.36(422)	Pipe fitting and plumbing
26.37(422)	Wood preparation
26.38(422)	Private employment agency, executive search agency
26.39(422)	Printing and binding
26.40(422)	Sewing and stitching
26.41(422)	Shoe repair and shoeshine
26.42(422)	Storage warehousing, storage locker, and storage warehousing of raw agricultural products and household goods
26.43(422,423)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair

26.47(422)	Turkish baths, massage, and reducing salons
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved
26.74(422,423)	Aircraft rental
26.75(422,423)	Sign construction and installation
26.76(422,423)	Swimming pool cleaning and maintenance
26.77(422,423)	Taxidermy
26.78(422,423)	Mini-storage
26.79(422,423)	Dating services
26.80(422,423)	Limousine service
26.81(422)	Sales of bundled services contracts

### AUTOMOBILE RENTAL EXCISE TAX

27.1(422,422C,423)	Definitions and characterizations
27.2(422,422C,423)	Tax imposed upon rental of automobiles
27.3(422,422C,423)	Lessor's obligation to collect tax
27.4(422,422C,423)	Administration of tax

Administration of tax

# TITLE IV USE

# CHAPTER 28

### DEFINITIONS

- Taxable use defined 28.1(423)
- Processing of property defined 28.2(423)
- Purchase price defined 28.3(423)
- 28.4(423) Retailer maintaining a place of business in this state defined

### **CHAPTER 29** CERTIFICATES

- 29.1(423) Certificate of registration
- 29.2(423) Cancellation of certificate of registration
- Certificates of resale, direct pay permits, or processing 29.3(423)

### CHAPTER 30

### FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

- 30.1(423) Liability for use tax and denial and revocation of permit
- 30.2(423) Measure of use tax
- 30.3(421,423) Consumer's use tax return
- 30.4(423) Retailer's use tax return
- 30.5(423) Collection requirements of registered retailers
- 30.6(423) Bracket system to be used by registered vendors
- Sales tax or use tax paid to another state 30.7(423)
- Registered retailers selling tangible personal property on a conditional sale 30.8(423) contract basis
- 30.9(423) Registered vendors repossessing goods sold on a conditional sale contract basis
- Penalties for late filing of a monthly tax deposit or use tax returns 30.10(423)
- Claim for refund of use tax 30.11(423)
- Extension of time for filing 30.12(423)

### **CHAPTER 31**

### RECEIPTS SUBJECT TO USE TAX

- 31.1(423) Transactions consummated outside this state
- 31.2(423) Goods coming into this state
- Sales by federal government or agencies to consumers 31.3(423)
- 31.4(423) Sales for lease of vehicles subject to registration-taxation and exemptions
- 31.5(423) Motor vehicle use tax on long-term leases
- Sales of aircraft subject to registration 31.6(423)
- 31.7(423) Communication services

### **CHAPTER 32**

### RECEIPTS EXEMPT FROM USE TAX

- Tangible personal property and taxable services subject to sales tax 32.1(423)
- 32.2(423) Sales tax exemptions applicable to use tax
- 32.3(423) Mobile homes and manufactured housing
- Exemption for vehicles used in interstate commerce 32.4(423)
- 32.5(423) Exemption for transactions if sales tax paid
- Exemption for ships, barges, and other waterborne vessels 32.6(423)
- 32.7(423) Exemption for containers
- 32.8(423) Exemption for building materials used outside this state
- Exemption for vehicles subject to registration 32.9(423)
- 32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- Exemption for vehicles purchased for rental or lease 32.11(423)
- Exemption for vehicles previously purchased for rental 32.12(423)
- Exempt use of aircraft on and after July 1, 1999 32.13(423)

### CHAPTER 33

### RECEIPTS SUBJECT TO USE TAX DEPENDING ON METHOD OF TRANSACTION

- 33.1 Reserved 33.2(423) Federal manufacturer's or retailer's excise tax

33.3(423)	Fuel consumed in creating power, heat or steam for processing or generating
	electric current
33.4(423)	Repair of tangible personal property outside the state of Iowa
33.5(423)	Taxation of American Indians
33.6(422,423)	Exemption for property used in Iowa only in interstate commerce
33.7(423)	Property used to manufacture certain vehicles to be leased
33.8(423)	Out-of-state rental of vehicles subject to registration subsequently used in Iowa
33.9(423)	Sales of mobile homes, manufactured housing, and related property and services
33.10(423)	Tax imposed on the use of manufactured housing as tangible personal property

and as real estate

### VEHICLES SUBJECT TO REGISTRATION

34.1(422,423)	Definitions
34.2(423)	County treasurer shall collect tax
34.3(423)	Returned vehicles and tax refunded by manufacturers
34.4(423)	Use tax collections required
34.5(423)	Exemptions
34.6(423)	Vehicles subject to registration received as gifts or prizes
34.7(423)	Titling of used foreign vehicles by dealers
34.8(423)	Dealer's retail sales tax returns
34.9(423)	Affidavit forms
34.10(423)	Exempt and taxable purchases of vehicles for taxable rental
34.11(423)	Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
34.12(423)	Government payments for a motor vehicle which do not involve government purchases of the same
34.13(423)	Transfers of vehicles resulting from corporate mergers and other types of corporate transfers
34.14(423)	Refund of use tax paid on the purchase of a motor vehicle
34.15(423)	Registration by manufacturers
34.16(423)	Rebates
34.17(321,423)	Repossession of a vehicle
34.18(423)	Federal excise tax
34.19(423)	Claiming an exemption from Iowa tax
34.20(423)	Affidavit forms
34.21(423)	Insurance companies
	CHAPTERS 35 and 36

# Reserved

### CHAPTER 37 UNDERGROUND STORAGE TANK RULES INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

#### TITLE V INDIVIDUAL

### CHAPTER 38 ADMINISTRATION

- 38.1(422) Definitions
- Statute of limitations 38.2(422)
- Retention of records 38.3(422)

38.4(422)	Authority for deductions
38.5(422)	Jeopardy assessments
38.6(422)	Information deemed confidential
38.7(422)	Power of attorney
38.8(422)	Delegations to audit and examine
38.9(422)	Bonding procedure
38.10(422)	Indexation
38.11(422)	Appeals of notices of assessment and notices of denial of taxpayer's refund claims
38.12(422)	Indexation of the optional standard deduction for inflation
38.13(422)	Reciprocal tax agreements
38.14(422)	Information returns for reporting income payments to the department of revenue
38.15(422)	Relief of innocent spouse for substantial understatement of tax attributable to other spouse
38.16(422)	Preparation of taxpayers' returns by department employees
38.17(422)	Resident determination
38.18(422)	Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return
38.19(422)	Indication of dependent child health care coverage on tax return
38.19(422)	indication of dependent ennu health care coverage on tax feturin
	CHAPTER 39
	FILING RETURN AND PAYMENT OF TAX
39.1(422)	Who must file
39.2(422)	Time and place for filing
39.3(422)	Form for filing
39.4(422)	Filing status
39.5(422)	Payment of tax
39.6(422)	Minimum tax
39.7(422)	Tax on lump-sum distributions
39.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed
	sale
39.9(422)	Special tax computation for all low-income taxpayers except single taxpayers
39.10(422)	Election to report excess income from sale or exchange of livestock due to drought
× ,	in the next tax year
39.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or
20 12(422)	terroristic action
39.12(422)	Tax benefits for persons in the armed forces deployed outside the United States Reserved
39.13	
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous
20.15(422)	duty area Special tax computation for taxpayers who are 65 years of age or older
39.15(422)	special tax computation for taxpayers who are of years of age of order
	CHAPTER 40
	DETERMINATION OF NET INCOME
40.1(422)	Net income defined
40.2(422)	Interest and dividends from federal securities
40.3(422)	Interest and dividends from foreign securities and securities of state and other
~ /	political subdivisions
40.4	Reserved
40.5(422)	Military pay
40.6(422)	Interest and dividend income
40.7(422)	Current year capital gains and losses

40.8(422)	Gains and losses on property acquired before January 1, 1934
40.9(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
40.10 and 40.11	Reserved
40.12(422)	Income from partnerships or limited liability companies
40.13(422)	Subchapter "S" income
40.14(422)	Contract sales
40.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes
40.16(422)	Income of nonresidents
40.17(422)	Income of part-year residents
40.18(422)	Net operating loss carrybacks and carryovers
40.19(422)	Casualty losses
40.20(422)	Adjustments to prior years
40.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
40.22(422)	Disability income exclusion
40.23(422)	Social security benefits
40.24(99E)	Lottery prizes
40.25 and 40.26	Reserved
40.27(422)	Incomes from distressed sales of qualifying taxpayers
40.28	Reserved
40.29(422)	Intangible drilling costs
40.30(422)	Percentage depletion
40.31(422)	Away-from-home expenses of state legislators
40.32(422)	Interest and dividends from regulated investment companies which are exempt from federal income tax
40.33	Reserved
40.34(422)	Exemption of restitution payments for persons of Japanese ancestry
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan
	program
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum
	underground storage tank fund board
40.38(422)	Capital gain deduction or exclusion for certain types of net capital gains
40.39(422)	Exemption of interest from bonds or notes issued to fund the E911 emergency telephone system
40.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
40.41	Reserved
40.42(422)	Depreciation of speculative shell buildings
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home
	health care services to a relative
40.44(422,541A)	Individual development accounts
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
40.48(422)	Health insurance premiums deduction
40.49(422)	Employer social security credit for tips
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans

40.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders
	for peacekeeping in the Bosnia-Herzegovina area
40.52(422)	Mutual funds
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
40.54(422)	Roth individual retirement accounts
40.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
40.57(422)	Installment sales by taxpayers using the accrual method of accounting
40.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
40.59	Reserved
40.60(422)	Additional first-year depreciation allowance
40.61(422)	Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
40.63(422)	Exclusion of income from military student loan repayments
40.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces who has died while on active duty
40.65(422)	Section 179 expensing
40.66(422)	Deduction for certain unreimbursed expenses relating to a human organ transplant
40.67(422)	Deduction for alternative motor vehicles
40.68(422)	Injured veterans grant program
40.69(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
40.70(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
40.71(422)	Exclusion for certain victim compensation payments
40.72(422)	Exclusion of Vietnam Conflict veterans bonus
40.73(422)	Exclusion for health care benefits of nonqualified tax dependents
40.74(422)	Exclusion for AmeriCorps Segal Education Award
40.75(422)	Exclusion of certain amounts received from Iowa veterans trust fund
40.76(422)	Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard
40.77(422)	Exclusion of biodiesel production refund
40.78(422)	Allowance of certain deductions for 2008 tax year
40.79(422)	Special filing provisions related to 2010 tax changes
40.80(422)	Exemption for military retirement pay
	CHAPTER 41
41 1(400)	DETERMINATION OF TAXABLE INCOME
41.1(422)	Verification of deductions required
41.2(422)	Federal rulings and regulations
41.3(422)	Federal income tax deduction and federal refund

- 41.3(422)Federal income tax deduction a41.4(422)Optional standard deduction
- 41.5(422) Itemized deductions

41.6(422)	Itemized deductions—separate returns by spouses
41.7(422)	Itemized deductions—part-year residents
41.8(422)	Itemized deductions-nonresidents
41.9(422)	Annualizing income
41.10(422)	Income tax averaging
41.11(422)	Reduction in state itemized deductions for certain high-income taxpayers
41.12(422)	Deduction for home mortgage interest for taxpayers with mortgage interest credit
41.13(422)	Iowa income taxes and Iowa tax refund
	CHAPTER 42
	ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS
42.1(257,422)	School district surtax
42.2(422D)	Emergency medical services income surtax
42.3(422)	Exemption credits
42.4(422)	Tuition and textbook credit for expenses incurred for dependents attending grades
42.4(422)	kindergarten through 12 in Iowa
42.5(422)	Nonresident and part-year resident credit
42.6(422)	Out-of-state tax credits
42.7(422)	Out-of-state tax credit for minimum tax
42.8(422)	Withholding and estimated tax credits
42.9(422)	Motor fuel credit
42.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year
42.11(15,422)	Research activities credit
42.12(422)	New jobs credit
42.13(422)	Earned income credit
42.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
42.15(422)	Child and dependent care credit
42.16(422)	Franchise tax credit
42.17(15E)	Eligible housing business tax credit
42.18(422)	Assistive device tax credit
42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
)()	with Part 2 applications approved and tax credits reserved prior to July 1, 2014
42.20(422)	Ethanol blended gasoline tax credit
42.21(15E)	Eligible development business investment tax credit
42.22(15E,422)	Venture capital credits
42.23(15)	New capital investment program tax credits
42.24(15E,422)	Endow Iowa tax credit
42.25(422)	Soy-based cutting tool oil tax credit
42.26(151,422)	Wage-benefits tax credit
42.27(422,476B)	Wind energy production tax credit
42.28(422,476C)	Renewable energy tax credit
42.29(15)	High quality job creation program
42.30(15E,422)	Economic development region revolving fund tax credit
42.31(422)	Early childhood development tax credit
42.32(422)	School tuition organization tax credit
42.33(422)	E-85 gasoline promotion tax credit
42.34(422)	Biodiesel blended fuel tax credit
42.35(422)	Soy-based transformer fluid tax credit
42.36(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
42.37(15,422)	Film qualified expenditure tax credit
42.38(15,422)	Film investment tax credit
42.39(422)	Ethanol promotion tax credit

- 42.40(422) Charitable conservation contribution tax credit
- 42.41(15,422) Redevelopment tax credit
- 42.42(15) High quality jobs program
- 42.43(16,422) Disaster recovery housing project tax credit
- 42.44(422) Deduction of credits
- 42.45(15) Aggregate tax credit limit for certain economic development programs
- 42.46(422) E-15 plus gasoline promotion tax credit
- 42.47(422) Geothermal heat pump tax credit
- 42.48(422) Solar energy system tax credit
- 42.49(422) Volunteer fire fighter, volunteer emergency medical services personnel and reserve peace officer tax credit
- 42.50(422) Taxpayers trust fund tax credit
- 42.51(422,85GA,SF452) From farm to food donation tax credit
- 42.52(422) Adoption tax credit
- 42.53(15) Workforce housing tax incentives program
- 42.54(404A,422) Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved on or after July 1, 2014, and agreements entered into on or after July 1, 2014

### ASSESSMENTS AND REFUNDS

- 43.1(422) Notice of discrepancies
- 43.2(422) Notice of assessment, supplemental assessments and refund adjustments
- 43.3(422) Overpayments of tax
- 43.4(68A,422,456A) Optional designations of funds by taxpayer
- 43.5(422) Abatement of tax
- 43.6 and 43.7 Reserved
- 43.8(422) Livestock production credit refunds for corporate taxpayers and individual taxpayers

### CHAPTER 44

### PENALTY AND INTEREST

- 44.1(422) Penalty
- 44.2(422) Computation of interest on unpaid tax
- 44.3(422) Computation of interest on refunds resulting from net operating losses
- 44.4(422) Computation of interest on overpayments

### CHAPTER 45

### PARTNERSHIPS

- 45.1(422) General rule
- 45.2(422) Partnership returns
- 45.3(422) Contents of partnership return
- 45.4(422) Distribution and taxation of partnership income

### CHAPTER 46

### WITHHOLDING

- 46.1(422) Who must withhold
- 46.2(422) Computation of amount withheld
- 46.3(422) Forms, returns and reports
- 46.4(422) Withholding on nonresidents
- 46.5(422) Penalty and interest
- 46.6(422) Withholding tax credit to workforce development fund
- 46.7(422) ACE training program credits from withholding

46.8(260E)	New job tax credit from withholding
46.9(15)	Supplemental new jobs credit from withholding and alternative credit for housing
	assistance programs
46.10(403)	Targeted jobs withholding tax credit

Reserved

### CHAPTER 48

### COMPOSITE RETURNS

- 48.1(422) Composite returns
- 48.2(422) Definitions
- 48.3(422) Filing requirements
- 48.4 Reserved
- 48.5(422) Composite return required by director
- 48.6(422) Determination of composite Iowa income
- 48.7(422) Determination of composite Iowa tax
- 48.8(422) Estimated tax
- 48.9(422) Time and place for filing

### CHAPTER 49

### ESTIMATED INCOME TAX FOR INDIVIDUALS

- 49.1(422) Who must pay estimated income tax
- 49.2(422) Time for filing and payment of tax
- 49.3(422) Estimated tax for nonresidents
- 49.4(422) Special estimated tax periods
- 49.5(422) Reporting forms
- 49.6(422) Penalty—underpayment of estimated tax
- 49.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

### CHAPTER 50

### APPORTIONMENT OF INCOME FOR RESIDENT

### SHAREHOLDERS OF S CORPORATIONS

- 50.1(422) Apportionment of income for resident shareholders of S corporations
- 50.2 Reserved
- 50.3(422) Distributions
- 50.4(422) Computation of net S corporation income
- 50.5(422) Computation of federal tax on S corporation income
- 50.6(422) Income allocable to Iowa
- 50.7(422) Credit for taxes paid to another state
- 50.8 and 50.9 Reserved
- 50.10(422) Example for tax periods beginning on or after January 1, 2002

### TITLE VI

### CORPORATION

### CHAPTER 51

### ADMINISTRATION

- 51.1(422) Definitions
- 51.2(422) Statutes of limitation
- 51.3(422) Retention of records
- 51.4(422) Cancellation of authority to do business
- 51.5(422) Authority for deductions

51.6(422)

51.7(422)

51.8(422)

51.9(422)

Jeopardy assessments

Power of attorney

Information confidential

Delegation of authority to audit and examine

CHAPTER 52		
FILING RETURNS, PAYMENT OF TAX,		
	PENALTY AND INTEREST, AND TAX CREDITS	
52.1(422)	Who must file	
52.2(422)	Time and place for filing return	
52.3(422)	Form for filing	
52.4(422)	Payment of tax	
52.5(422)	Minimum tax	
52.6(422)	Motor fuel credit	
52.7(422)	Research activities credit	
52.8(422)	New jobs credit	
52.9	Reserved	
52.10(15)	New jobs and income program tax credits	
52.11(422)	Refunds and overpayments	
52.12(422)	Deduction of credits	
52.13(422)	Livestock production credits	
52.14(15E)	Enterprise zone tax credits	
52.15(15E)	Eligible housing business tax credit	
52.16(422)	Franchise tax credit	
52.17(422)	Assistive device tax credit	
52.18(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects	
	with Part 2 applications approved and tax credits reserved prior to July 1, 2014	
52.19(422)	Ethanol blended gasoline tax credit	
52.20(15E)	Eligible development business investment tax credit	
52.21(15E,422)	Venture capital credits	
52.22(15)	New capital investment program tax credits	
52.23(15E,422)	Endow Iowa tax credit	
52.24(422)	Soy-based cutting tool oil tax credit	
52.25(15I,422)	Wage-benefits tax credit	
52.26(422,476B)	Wind energy production tax credit	
52.27(422,476C)	Renewable energy tax credit	
52.28(15)	High quality job creation program	
52.29(15E,422)	Economic development region revolving fund tax credit	
52.30(422)	E-85 gasoline promotion tax credit	
52.31(422)	Biodiesel blended fuel tax credit	
52.32(422)	Soy-based transformer fluid tax credit	
52.33(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit	
52.34(15,422)	Film qualified expenditure tax credit	
52.35(15,422)	Film investment tax credit	
52.36(422)	Ethanol promotion tax credit	
52.37(422)	Charitable conservation contribution tax credit	
52.38(422)	School tuition organization tax credit	
52.39(15,422)	Redevelopment tax credit	
52.40(15)	High quality jobs program	
52.41(15)	Aggregate tax credit limit for certain economic development programs	
52.42(16,422)	Disaster recovery housing project tax credit	
52.43(422)	E-15 plus gasoline promotion tax credit	

52.44(422) Solar energy system tax credit 52.45(422,85GA,SF452) From farm to food donation tax credit		
52.46(15)	Workforce housing tax incentives program	
52.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects	
52.47(40471,422)	with Part 2 applications approved on or after July 1, 2014, and agreements	
	entered into on or after July 1, 2014	
	chered into on of diter sury 1, 2014	
	CHAPTER 53 DETERMINATION OF NET INCOME	
53.1(422)	Computation of net income for corporations	
53.2(422)	Net operating loss carrybacks and carryovers	
53.3(422)	Capital loss carryback	
53.4(422)	Net operating and capital loss carrybacks and carryovers	
53.5(422)	Interest and dividends from federal securities	
53.6(422)	Interest and dividends from foreign securities, and securities of state and their political subdivisions	
53.7(422)	Safe harbor leases	
53.8(422)	Additions to federal taxable income	
53.9(422)	Gains and losses on property acquired before January 1, 1934	
53.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit	
53.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain	
	individuals	
53.12(422)	Federal income tax deduction	
53.13(422)	Iowa income taxes and Iowa tax refund	
53.14(422)	Method of accounting, accounting period	
53.15(422)	Consolidated returns	
53.16(422)	Federal rulings and regulations	
53.17(422)	Depreciation of speculative shell buildings	
53.18(422)	Deduction of multipurpose vehicle registration fee	
53.19(422)	Deduction of foreign dividends	
53.20(422)	Employer social security credit for tips	
53.21(422)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust	
53.22(422)	Additional first-year depreciation allowance	
53.23(422)	Section 179 expensing	
53.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain	
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property	
	or services directly related to production of film, television, or video projects	
53.26(422)	Exclusion of biodiesel production refund	
	CHAPTER 54 ALLOCATION AND APPORTIONMENT	
54 1(422)		
54.1(422) 54.2(422)	Basis of corporate tax Allocation or apportionment of investment income	
· /	••	
54.3(422)	Application of related expense to allocable interest, dividends, rents and royalties—tax periods beginning on or after January 1, 1978	
54 4(422)	Net gains and losses from the sale of assets	
54.4(422) 54.5(422)	Where income is derived from the manufacture or sale of tangible personal property	
54.6(422)	Apportionment of income derived from business other than the manufacture or sale	
JT.U(T44)	of tangible personal property	
	or unglote personal property	

- 54.7(422) Apportionment of income of transportation, communications, and certain public utilities corporations
- 54.8(422) Apportionment of income derived from more than one business activity carried on within a single corporate structure
- 54.9(422) Allocation and apportionment of income in special cases

### ASSESSMENTS, REFUNDS, APPEALS

- 55.1(422) Notice of discrepancies
- 55.2(422) Notice of assessment
- 55.3(422) Refund of overpaid tax
- 55.4(421)Abatement of tax
- 55.5(422) Protests

### CHAPTER 56

### ESTIMATED TAX FOR CORPORATIONS

- 56.1(422) Who must pay estimated tax
- 56.2(422) Time for filing and payment of tax
- 56.3(422) Special estimate periods
- 56.4(422) Reporting forms
- 56.5(422) Penalties
- 56.6(422) Overpayment of estimated tax

#### TITLE VII FRANCHISE

### CHAPTER 57

### ADMINISTRATION

- 57.1(422) Definitions
- 57.2(422) Statutes of limitation
- 57.3(422) Retention of records
- 57.4(422) Authority for deductions
- 57.5(422) Jeopardy assessments
- 57.6(422) Information deemed confidential
- 57.7(422) Power of attorney
- 57.8(422) Delegation to audit and examine

### CHAPTER 58

### FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,

AND TAX CREDITS

- 58.1(422) Who must file
- 58.2(422) Time and place for filing return
- 58.3(422) Form for filing
- 58.4(422) Payment of tax
- 58.5(422) Minimum tax
- 58.6(422) Refunds and overpayments
- 58.7(422) Allocation of franchise tax revenues
- 58.8(15E) Eligible housing business tax credit
- 58.9(15E) Eligible development business investment tax credit
- 58.10(404A,422) Historic preservation and cultural and entertainment district tax credit
- 58.11(15E,422) Venture capital credits
- 58.12(15) New capital investment program tax credits
- 58.13(15E,422) Endow Iowa tax credit
- 58.14(15I,422) Wage-benefits tax credit

58.15(422,476B)	Wind energy production tax credit
58.16(422,476C)	Renewable energy tax credit
58.17(15)	High quality job creation program
58.18(15E,422)	Economic development region revolving fund tax credit
58.19(15,422)	Film qualified expenditure tax credit
58.20(15,422)	Film investment tax credit
58.21(15)	High quality jobs program
58.22(422)	Solar energy system tax credit

58.23(15) Solar chergy System and creater Workforce housing tax incentives program

### CHAPTER 59

### DETERMINATION OF NET INCOME

59.1(422)	Computation of net income for financial institutions
59.2(422)	Net operating loss carrybacks and carryovers
59.3(422)	Capital loss carryback
59.4(422)	Net operating and capital loss carrybacks and carryovers
59.5(422)	Interest and dividends from federal securities
59.6(422)	Interest and dividends from foreign securities and securities of states and other
	political subdivisions
59.7(422)	Safe harbor leases
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
59.9(422)	Work opportunity tax credit
59.10	Reserved
59.11(422)	Gains and losses on property acquired before January 1, 1934
59.12(422)	Federal income tax deduction
59.13(422)	Iowa franchise taxes
59.14(422)	Method of accounting, accounting period
59.15(422)	Consolidated returns
59.16(422)	Federal rulings and regulations
59.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit
59.18(422)	Depreciation of speculative shell buildings
59.19(422)	Deduction of multipurpose vehicle registration fee
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which
	begin on or after January 1, 1995
59.21(422)	S corporation and limited liability company financial institutions
59.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
59.23(422)	Additional first-year depreciation allowance
59.24(422)	Section 179 expensing
	ALLOCATION AND APPORTIONMENT
59.25(422)	Basis of franchise tax
59.26(422)	Allocation and apportionment
59.27(422)	Net gains and losses from the sale of assets
59.28(422)	Apportionment factor
59.29(422)	Allocation and apportionment of income in special cases
	CHAPTER 60
	ASSESSMENTS, REFUNDS, APPEALS
60.1(422)	Notice of discrepancies

- 60.1(422)Notice of discrepancies60.2(422)Notice of assessment
- 60.3(422) Refund of overpaid tax

- 60.4(421)Abatement of tax
- 60.5(422) Protests

### ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

- 61.1(422) Who must pay estimated tax
- 61.2(422) Time for filing and payment of tax
- 61.3(422) Special estimate periods
- 61.4(422) Reporting forms
- 61.5(422) Penalties
- 61.6(422) Overpayment of estimated tax

### CHAPTERS 62 to 66 Reserved

TITLE VIII MOTOR FUEL

### CHAPTER 67

### ADMINISTRATION

- 67.1(452A) Definitions
- 67.2(452A) Statute of limitations, supplemental assessments and refund adjustments
- 67.3(452A) Taxpayers required to keep records
- 67.4(452A) Audit—costs
- 67.5(452A) Estimate gallonage
- 67.6(452A) Timely filing of returns, reports, remittances, applications, or requests
- 67.7(452A) Extension of time to file
- 67.8(452A) Penalty and interest
- 67.9(452A) Penalty and enforcement provisions
- 67.10(452A) Application of remittance
- 67.11(452A) Reports, returns, records—variations
- 67.12(452A) Form of invoice
- 67.13(452A) Credit card invoices
- 67.14(452A) Original invoice retained by purchaser—certified copy if lost
- 67.15(452A) Taxes erroneously or illegally collected
- 67.16(452A) Credentials and receipts
- 67.17(452A) Information confidential
- 67.18(452A) Delegation to audit and examine
- 67.19(452A) Practice and procedure before the department of revenue
- 67.20(452A) Time for filing protest
- 67.21(452A) Bonding procedure
- 67.22(452A) Tax refund offset
- 67.23(452A) Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
- 67.24(452A) Reinstatement of license canceled for cause
- 67.25(452A) Fuel used in implements of husbandry
- 67.26(452A) Excess tax collected
- 67.27(452A) Retailer gallons report

### CHAPTER 68

### MOTOR FUEL AND UNDYED SPECIAL FUEL

- 68.1(452A) Definitions
- 68.2(452A) Tax rates—time tax attaches—responsible party
- 68.3(452A) Exemption
- 68.4(452A) Blended fuel taxation—nonterminal location

- Tax returns—computations 68.5(452A) 68.6(452A) Distribution allowance 68.7(452A) Supplier credit—uncollectible account 68.8(452A) Refunds Claim for refund—payment of claim 68.9(452A) 68.10(452A) Refund permit 68.11(452A) Revocation of refund permit Income tax credit in lieu of refund 68.12(452A) Reduction of refund—sales and use tax 68.13(452A) 68.14(452A) Terminal withdrawals-meters
- 68.15(452A) Terminal and nonterminal storage facility reports and records
- 68.16(452A) Method of reporting taxable gallonage
- 68.17(452A) Transportation reports
- 68.18(452A) Bill of lading or manifest requirements
- 68.19(452A) Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

### LIQUEFIED PETROLEUM GAS—

#### COMPRESSED NATURAL GAS-LIQUEFIED NATURAL GAS

- 69.1(452A) Definitions
- 69.2(452A) Tax rates—time tax attaches—responsible party—payment of the tax
- 69.3(452A) Penalty and interest
- 69.4(452A) Bonding procedure
- 69.5(452A) Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a motor vehicle
- 69.6(452A) Requirements to be licensed
- 69.7(452A) Licensed metered pumps
- 69.8(452A) Single license for each location
- 69.9(452A) Dealer's and user's license nonassignable
- 69.10(452A) Separate storage—bulk sales—highway use
- 69.11(452A) Combined storage—bulk sales—highway sales or use
- 69.12(452A) Exemption certificates
- 69.13(452A) L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under contract with public schools to transport pupils or regional transit systems
- 69.14(452A) Refunds
- 69.15(452A) Notice of meter seal breakage
- 69.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

#### TITLE IX PROPERTY

#### I KOI LKI I

### CHAPTER 70

### REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

#### DIVISION I REPLACEMENT TAX

- 70.1(437A) Who must file return
- 70.2(437A) Time and place for filing return
- 70.3(437A) Form for filing
- 70.4(437A) Payment of tax
- 70.5(437A) Statute of limitations
- 70.6(437A) Billings
- 70.7(437A) Refunds

70.8(437A)	Abatement of tax
70.9(437A)	Taxpayers required to keep records
70.10(437A)	Credentials
70.11(437A)	Audit of records
70.12(437A)	Collections/reimbursements
70.13(437A)	Information confidential

### DIVISION II

### STATEWIDE PROPERTY TAX

- 70.14(437A) Who must file return
- 70.15(437A) Time and place for filing return
- 70.16(437A) Form for filing
- 70.17(437A) Payment of tax
- 70.18(437A) Statute of limitations
- 70.19(437A) Billings
- 70.20(437A) Refunds
- 70.21(437A) Abatement of tax
- 70.22(437A) Taxpayers required to keep records
- 70.23(437A) Credentials
- 70.24(437A) Audit of records

### CHAPTER 71

### ASSESSMENT PRACTICES AND EQUALIZATION

71.1(405,427A,428	,441,499B) Classification of real estate
71.2(421,428,441)	Assessment and valuation of real estate
71.3(421,428,441)	Valuation of agricultural real estate
71.4(421,428,441)	Valuation of residential real estate
71.5(421,428,441)	Valuation of commercial real estate
71.6(421,428,441)	Valuation of industrial land and buildings
71.7(421,427A,428	,441) Valuation of industrial machinery
71.8(428,441)	Abstract of assessment
71.9(428,441)	Reconciliation report
71.10(421)	Assessment/sales ratio study
71.11(441)	Equalization of assessments by class of property
71.12(441)	Determination of aggregate actual values
71.13(441)	Tentative equalization notices
71.14(441)	Hearings before the director
71.15(441)	Final equalization order
71.16(441)	Alternative method of implementing equalization orders
71.17(441)	Special session of boards of review
71.18(441)	Judgment of assessors and local boards of review
71.19(441)	Conference boards
71.20(441)	Board of review
71.21(421,17A)	Property assessment appeal board
71.22(428,441)	Assessors
71.23(421,428,441)	Valuation of multiresidential real estate
71.24(421,428,441)	Valuation of dual classification property
71.25(441,443)	Omitted assessments

71.26(441) Assessor compliance

### EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 72.1(441) Application for examination
- 72.2(441) Examinations
- 72.3(441) Equivalent of high school diploma
- 72.4(441) Appraisal-related experience
- 72.5(441) Regular certification
- 72.6(441) Temporary certification
- 72.7 Reserved
- 72.8(441) Deputy assessors—regular certification
- 72.9 Reserved
- 72.10(441) Appointment of deputy assessors
- 72.11(441) Special examinations
- 72.12(441) Register of eligible candidates
- 72.13(441) Course of study for provisional appointees
- 72.14(441) Examining board
- 72.15(441) Appointment of assessor
- 72.16(441) Reappointment of assessor
- 72.17(441) Removal of assessor
- 72.18(421,441) Courses offered by the department of revenue

### CHAPTER 73

### PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

73.1(425)	Eligible claimants
73.2(425)	Separate homesteads-husband and wife property tax credit
73.3(425)	Dual claims
73.4(425)	Multipurpose building
73.5(425)	Multidwelling
73.6(425)	Income
73.7(425)	Joint tenancy
73.8(425)	Amended claim
73.9(425)	Simultaneous homesteads
73.10(425)	Confidential information
73.11(425)	Mobile, modular, and manufactured homes
73.12(425)	Totally disabled
73.13(425)	Nursing homes
73.14(425)	Household
73.15(425)	Homestead
73.16(425)	Household income
73.17(425)	Timely filing of claims
73.18(425)	Separate homestead—husband and wife rent reimbursements
73.19(425)	Gross rent/rent constituting property taxes paid
73.20(425)	Leased land
73.21(425)	Property: taxable status
73.22(425)	Special assessments
73.23(425)	Suspended, delinquent, or canceled taxes
73.24(425)	Income: spouse
73.25(425)	Common law marriage
73.26	Reserved
73.27(425)	Special assessment credit
73.28(425)	Credit applied
73.29(425)	Deceased claimant

73.30(425)	Audit of claim
, 5.50(125)	riddie of claim

- 73.31(425) Extension of time for filing a claim
- 73.32(425) Annual adjustment factor
- 73.33(425) Proration of claims
- 73.34(425) Unreasonable hardship

### MOBILE, MODULAR, AND MANUFACTURED HOME TAX

- 74.1(435) Definitions
- 74.2(435) Movement of home to another county
- 74.3(435) Sale of home
- 74.4(435) Reduced tax rate
- 74.5(435) Taxation—real estate
- 74.6(435) Taxation—square footage
- 74.7(435) Audit by department of revenue
- 74.8(435) Collection of tax

### CHAPTER 75

### PROPERTY TAX ADMINISTRATION

- 75.1(441) Tax year
- 75.2(445) Partial payment of tax
- 75.3(445) When delinquent
- 75.4(446) Payment of subsequent year taxes by purchaser
- 75.5(428,433,434,437,437A,438,85GA,SF451) Central assessment confidentiality
- 75.6(446) Tax sale
- 75.7(445) Refund of tax
- 75.8(614) Delinquent property taxes

### CHAPTER 76

### DETERMINATION OF VALUE OF RAILROAD COMPANIES

- 76.1(434) Definitions of terms
- 76.2(434) Filing of annual reports
- 76.3(434) Comparable sales
- 76.4(434) Stock and debt approach to unit value
- 76.5(434) Income capitalization approach to unit value
- 76.6(434) Cost approach to unit value
- 76.7(434) Correlation
- 76.8(434) Allocation of unit value to state
- 76.9(434) Exclusions

### CHAPTER 77

### DETERMINATION OF VALUE OF UTILITY COMPANIES

- 77.1(428,433,437,438) Definition of terms
- 77.2(428,433,437,438) Filing of annual reports
- 77.3(428,433,437,438) Comparable sales
- 77.4(428,433,437,438) Stock and debt approach to unit value
- 77.5(428,433,437,438) Income capitalization approach to unit value
- 77.6(428,433,437,438) Cost approach to unit value
- 77.7(428,433,437,438) Correlation
- 77.8(428,433,437,438) Allocation of unit value to state

### CHAPTER 78 REPLACEMENT TAX AND STATEWIDE PROPERTY TAX ON RATE-REGULATED WATER UTILITIES

### REPLACEMENT TAX

78.1(85GA,SF451) Who must file return 78.2(85GA,SF451) Time and place for filing return 78.3(85GA,SF451) Form for filing 78.4(85GA,SF451) Payment of tax

78.5(85GA,SF451) Statute of limitations

- 78.6(85GA,SF451) Billings
- 78.7(85GA,SF451) Refunds
- 78.8(85GA,SF451) Abatement of tax
- 78.9(85GA,SF451) Taxpayers required to keep records
- 78.10(85GA,SF451) Credentials
- 78.11(85GA,SF451) Audit of records
- 78.12(85GA,SF451) Information confidential

### STATEWIDE PROPERTY TAX

- 78.13(85GA,SF451) Who must file return
- 78.14(85GA,SF451) Time and place for filing return
- 78.15(85GA,SF451) Form for filing
- 78.16(85GA,SF451) Payment of tax
- 78.17(85GA,SF451) Statute of limitations
- 78.18(85GA,SF451) Billings
- 78.19(85GA,SF451) Refunds
- 78.20(85GA,SF451) Abatement of tax
- 78.21(85GA,SF451) Taxpayers required to keep records
- 78.22(85GA,SF451) Credentials
- 78.23(85GA,SF451) Audit of records

### CHAPTER 79

### REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

- 79.1(428A) Real estate transfer tax: Responsibility of county recorders
- 79.2(428A) Taxable status of real estate transfers
- 79.3(428A) Declarations of value: Responsibility of county recorders and city and county assessors
- 79.4(428A) Certain transfers of agricultural realty
- 79.5(428A) Form completion and filing requirements
- 79.6(428A) Public access to declarations of value

### CHAPTER 80

### PROPERTY TAX CREDITS AND EXEMPTIONS

- 80.1(425) Homestead tax credit
- 80.2(22,35,426A) Military service tax exemption
- 80.3(427) Pollution control and recycling property tax exemption
- 80.4(427) Low-rent housing for the elderly and persons with disabilities
- 80.5(427) Speculative shell buildings
- 80.6(427B) Industrial property tax exemption
- 80.7(427B) Assessment of computers and industrial machinery and equipment
- 80.8(404) Urban revitalization partial exemption
- 80.9(427C,441) Forest and fruit-tree reservations
- 80.10(427B) Underground storage tanks
- 80.11(425A) Family farm tax credit

80.12(427)	Methane gas conversion property
80.13(427B,476B)	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries
80.28(404B)	Disaster revitalization area
80.29(427)	Geothermal heating and cooling systems installed on property classified as
	residential
80.30(426C)	Business property tax credit
80.31 to 80.48	Reserved
80.49(441)	Commercial and industrial property tax replacement-county replacement claims
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
00 = C(107)	

80.56(427) Abatement of taxes

### TITLE X CIGARETTES AND TOBACCO

## CHAPTER 81

### ADMINISTRATION

81.1(453A)	Definitions
81.2(453A)	Credentials and receipts
81.3(453A)	Examination of records
81.4(453A)	Records
81.5(453A)	Form of invoice
81.6(453A)	Audit of records-cost, supplemental assessments and refund adjustments
81.7(453A)	Bonds
81.8(98)	Penalties
81.9(98)	Interest
81.10(98)	Waiver of penalty or interest
81.11(453A)	Appeal—practice and procedure before the department
81.12(453A)	Permit—license revocation
81.13(453A)	Permit applications and denials
81.14(453A)	Confidential information
81.15(98)	Request for waiver of penalty
81.16(453A)	Inventory tax

#### CHAPTER 82 CIGARETTE TAX

82.1(453A)	Permits required
82.2(453A)	Partial year permits—payment—refund—exchange
82.3(453A)	Bond requirements
82.4(453A)	Cigarette tax-attachment-exemption-exclusivity of tax
82.5(453A)	Cigarette tax stamps
82.6(453A)	Banks authorized to sell stamps-requirements-restrictions
82.7(453A)	Purchase of cigarette tax stamps—discount
82.8(453A)	Affixing stamps
82.9(453A)	Reports
82.10(453A)	Manufacturer's samples
82.11(453A)	Refund of tax—unused and destroyed stamps

### CHAPTER 83

### TOBACCO TAX

83.1(453A)	Licenses
83.2(453A)	Distributor bond
83.3(453A)	Tax on tobacco products
83.4(453A)	Tax on little cigars
83.5(453A)	Distributor discount
83.6(453A)	Distributor returns
83.7(453A)	Consumer's return
83.8(453A)	Transporter's report
83.9(453A)	Free samples
83.10(453A)	Credits and refunds of taxes
83.11(453A)	Sales exempt from tax
83.12(81GA,HF339	P) Retail permits required
83.13(81GA,HF339	P) Permit issuance fee
83.14(81GA,HF339	P) Refunds of permit fee
83.15(81GA,HF339	9) Application for permit
83.16(81GA,HF339	P) Records and reports
83.17(81GA,HF339	P) Penalties

### CHAPTER 84

### UNFAIR CIGARETTE SALES

84.1(421B)	Definitions	
	3 <i>C</i> <sup>2</sup> ·	

- 84.2(421B) Minimum price
- 84.3(421B) Combination sales
- 84.4(421B) Retail redemption of coupons
- 84.5(421B) Exempt sales
- 84.6(421B) Notification of manufacturer's price increase
- 84.7(421B) Permit revocation

### CHAPTER 85

### TOBACCO MASTER SETTLEMENT AGREEMENT

### DIVISION I

### TOBACCO MASTER SETTLEMENT AGREEMENT

- 85.1(453C) National uniform tobacco settlement
- 85.2(453C) Definitions
- 85.3(453C) Report required
- 85.4(453C) Report information
- 85.5(453C) Record-keeping requirement

85.6(453C)	Confidentiality
85.7 to 85.20	Reserved

#### DIVISION II

### TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

85.21(80GA,SF375) Definitions

85.22(80GA,SF375)	Directory of tobacco	product manufacturers
-------------------	----------------------	-----------------------

### TITLE XI

### INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX

### CHAPTER 86

### INHERITANCE TAX

86.1(450)	Administration
86.2(450)	Inheritance tax returns and payment of tax
86.3(450)	Audits, assessments and refunds
86.4(450)	Appeals
86.5(450)	Gross estate
86.6(450)	The net estate
86.7(450)	Life estate, remainder and annuity tables-in general
86.8(450B)	Special use valuation
86.9(450)	Market value in the ordinary course of trade
86.10(450)	Alternate valuation date
86.11(450)	Valuation—special problem areas
86.12(450)	The inheritance tax clearance
86.13(450)	No lien on the surviving spouse's share of the estate
86 14(450)	Computation of shares

86.15(450) Applicability

### CHAPTER 87

### IOWA ESTATE TAX

- 87.1(451) Administration
- 87.2(451) Confidential and nonconfidential information
- 87.3(451) Tax imposed, tax returns, and tax due
- 87.4(451) Audits, assessments and refunds
- 87.5(451) Appeals
- 87.6(451) Applicable rules

### CHAPTER 88

### GENERATION SKIPPING TRANSFER TAX

- 88.1(450A) Administration
- 88.2(450A) Confidential and nonconfidential information
- 88.3(450A) Tax imposed, tax due and tax returns
- 88.4(450A) Audits, assessments and refunds
- 88.5(450A) Appeals
- 88.6(450A) Generation skipping transfers prior to Public Law 99-514
- 88.7(421) Applicability

### CHAPTER 89

### FIDUCIARY INCOME TAX

- 89.1(422)Administration
- 89.2(422) Confidentiality
- 89.3(422) Situs of trusts
- Fiduciary returns and payment of the tax
- 89.5(422) Extension of time to file and pay the tax

- 89.6(422) Penalties
- 89.7(422) Interest or refunds on net operating loss carrybacks
- Reportable income and deductions 89.8(422)
- 89.9(422) Audits, assessments and refunds
- The income tax certificate of acquittance 89.10(422)
- Appeals to the director 89.11(422)

#### CHAPTER 90 Reserved

#### TITLE XII MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

### **CHAPTER 91**

### ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

- 91.1(453B) Marijuana and controlled substances stamp tax
- Sales of stamps 91.2(453B)
- Refunds pertaining to unused stamps 91.3(453B)

### CHAPTERS 92 to 96

Reserved

### TITLE XIII

### CHAPTERS 97 to 101 Reserved

TITLE XIV HOTEL AND MOTEL TAX

### CHAPTER 102 Reserved

### CHAPTER 103

### STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES—ADMINISTRATION

### Definitions, administration, and imposition

- 103.1(423A)
- 103.2(423A) Statute of limitations, supplemental assessments and refund adjustments
- 103.3(423A) Credentials and receipts
- 103.4(423A) Retailers required to keep records
- 103.5(423A) Audit of records
- Billings 103.6(423A)
- 103.7(423A) Collections
- No property exempt from distress and sale 103.8(423A)
- Information confidential 103.9(423A)
- 103.10(423A) Bonding procedure
- 103.11(423A) Sales tax
- Judicial review 103.12(423A)
- 103.13(423A) Registration
- Notification 103.14(423A)
- Certification of funds 103.15(423A)

#### CHAPTER 104 HOTEL AND MOTEL— II ING RETURNS PAYMENT OF TAX, PENALTY, AND INTERES'

### FILING RETURNS, PAYMENT OF TAX, PENALTY, AND INTEREST

- 104.1(423A) Returns, time for filing
- 104.2(423A) Remittances
- 104.3(423A) Permits
- 104.4(423A) Sale of business
- 104.5(423A) Bankruptcy, insolvency or assignment for benefit of creditors
- 104.6(423A) Claim for refund of tax
- 104.7(423A) Application of payments
- 104.8(423A) Interest and penalty
- 104.9(423A) Request for waiver of penalty
- 104.10(423A) Extension of time for filing
- 104.11(421,423A) Personal liability of corporate officers and partners for unpaid tax
- 104.12(421,423A) Good faith exception for successor liability

### CHAPTER 105

### LOCALLY IMPOSED HOTEL AND MOTEL TAX

- 105.1(423A) Local option
- 105.2(423A) Tax rate
- 105.3(423A) Tax base
- 105.4(423A) Imposition dates
- 105.5(423A) Adding or absorbing tax
- 105.6(423A) Termination dates

### CHAPTER 106

### Reserved

#### TITLE XV LOCAL OPTION SALES AND SERVICE TAX

### CHAPTER 107

### LOCAL OPTION SALES AND SERVICE TAX

107.1(422B)	Definitions
107.2(422B)	Local option sales and service tax
107.3(422B)	Transactions subject to and excluded from local option sales tax
107.4(422B)	Transactions subject to and excluded from local option service tax
107.5(422B)	Single contracts for taxable services performed partly within and partly outside of an area of a county imposing the local option service tax
107.6(422B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local option service tax
107.7(422B)	Special rules regarding utility payments
107.8(423B)	Contacts with county necessary to impose collection obligation upon a retailer
107.9(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
107.10(422B)	Local option sales and service tax payments to local governments
107.11(422B)	Procedure if county of receipt's origins is unknown
107.12(422B)	Computation of local option tax due from mixed sales on excursion boats
107.13(421,422B)	Officers and partners, personal liability for unpaid tax
107.14(422B)	Local option sales and service tax imposed by a city
107.15(422B)	Application of payments
107.16(422B)	Construction contractor refunds
107.17(422B,422E)	Discretionary application of local option tax revenues

### CHAPTER 108 LOCAL OPTION SCHOOL INFRASTRUCTURE SALES AND SERVICE TAX

108	(422E)	Definitions

- 108.2(422E) Authorization, rate of tax, imposition, use of revenues, and administration
- 108.3(422E) Collection of the tax
- 108.4(422E) Similarities to the local option sales and service tax imposed in Iowa Code chapter 422B and 701—Chapter 107
- 108.5(422E) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 108.6(422E) Deposits of receipts
- 108.7(422E) Local option school infrastructure sales and service tax payments to school districts
- 108.8(422E) Construction contract refunds
- 108.9(422E) 28E agreements

### CHAPTER 109

### NEW SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX— EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS

### ENDING DECEMBER 31, 2022

- 109.1(422E) Use of revenues and definitions
- 109.2(422E) Imposition of tax
- 109.3(422E) Application of law
- 109.4(422E) Collection of tax and distribution
- 109.5(422E) Insufficient funds
- 109.6(422E) Use of revenues by the school district
- 109.7(422E) Bonds
- 109.8(422E) 28E agreements

### CHAPTERS 110 to 119 Reserved

#### TITLE XVI REASSESSMENT EXPENSE FUND

### CHAPTER 120

### REASSESSMENT EXPENSE FUND

- 120.1(421) Reassessment expense fund
- 120.2(421) Application for loan
- 120.3(421) Criteria for granting loan

### CHAPTER 121

### Reserved

#### TITLE XVII ASSESSOR CONTINUING EDUCATION

### CHAPTER 122 ADMINISTRATION

- 122.1(441) Establishment
- 122.2(441) General operation
- 122.3(441) Location
- 122.4(441) Purpose

### CHAPTER 123 CERTIFICATION

- 123.2(441) Confidentiality
- 123.3(441) Certification of assessors
- 123.4(441) Certification of deputy assessors
- 123.5(441) Type of credit
- 123.6(441) Retaking examination
- 123.7(441) Instructor credit
- 123.8(441) Conference board and assessor notification
- 123.9(441) Director of revenue notification

### CHAPTER 124 COURSES

- 124.1(441) Course selection
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

### CHAPTER 125

### **REVIEW OF AGENCY ACTION**

- 125.1(441) Decisions final
- 125.2(441) Grievance and appeal procedures

### CHAPTER 126

### PROPERTY ASSESSMENT APPEAL BOARD

- 126.1(421,441) Applicability and definitions
- 126.2(421,441) Appeal and certification
- 126.3(421,441) Service on parties and filing with the board
- 126.4 Reserved
- 126.5(421,441) Motions and settlements
- 126.6(421,441) Hearing scheduling and discovery plan
- 126.7(421,441) Discovery and evidence
- 126.8(421,441) Hearings before the board
- 126.9(421,441) Posthearing motions
- 126.10(17A,441) Judicial review
- 126.11(22,421) Records access

### CHAPTERS 127 to 149

### Reserved

#### TITLE XVIII DEBT COLLECTION

### CHAPTER 150

### FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

150.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to

collect an Iowa income tax obligation

150.2(421,26USC6402) Definitions

150.3(421,26USC6402) Prerequisites for requesting a federal offset

150.4(421,26USC6402) Procedure after submission of evidence

150.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset

150.6(421,26USC6402) Erroneous payments to Iowa 150.7(421,26USC6402) Correcting and updating notice to the Secretary

### CHAPTER 151 COLLECTION OF DEBTS OWED THE STATE OF IOWA OR A STATE AGENCY

- 151.1(421) Definitions
- 151.2(421) Scope and purpose
- 151.3(421) Participation guidelines
- 151.4(421) Duties of the agency
- 151.5(421) Duties of the department—performance of collection
- 151.6(421) Payment of collected amounts
- 151.7(421) Reimbursement for collection of liabilities
- 151.8(421) Confidentiality of information
- 151.9(421) Subpoena of records from public or private utility companies

### CHAPTER 152

### DEBT COLLECTION AND SELLING OF PROPERTY TO COLLECT DELINQUENT DEBTS

- 152.1(421,422,626,642) Definitions
- 152.2(421,422,626,642) Sale of property
- 152.3(421,422,626,642) Means of sale

### CHAPTER 153

### LICENSE SANCTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR

### A STATE AGENCY

- 153.1(272D) Definitions
- 153.2(272D) Purpose and use
- 153.3(272D) Challenge to issuance of certificate of noncompliance
- 153.4(272D) Use of information
- 153.5(272D) Notice to person of potential sanction of license
- 153.6(272D) Conference
- 153.7(272D) Issuance of certificate of noncompliance
- 153.8(272D) Stay of certificate of noncompliance
- 153.9(272D) Written agreements
- 153.10(272D) Decision of the unit
- 153.11(272D) Withdrawal of certificate of noncompliance
- 153.12(272D) Certificate of noncompliance to licensing authority
- 153.13(272D) Requirements of the licensing authority
- 153.14(272D) District court hearing

### CHAPTER 154

### CHALLENGES TO ADMINISTRATIVE LEVIES AND PUBLICATION OF NAMES OF DEBTORS

- 154.1(421) Definitions
- 154.2(421) Administrative levies
- 154.3(421) Challenges to administrative levies
- 154.4(421) Form and time of challenge
- 154.5(421) Issues that may be raised
- 154.6(421) Review of challenge
- 154.7(421) Actions where there is a mistake of fact
- 154.8(421) Action if there is not a mistake of fact
- 154.9 to 154.15 Reserved

154.16(421)	List for publication
154.17(421)	Names to be published

154.18(421) Release of information

### CHAPTERS 155 to 210

Reserved

TITLE XIX STREAMLINED SALES AND USE TAX RULES

### CHAPTER 211 DEFINITIONS

211.1(423)	Definitions
------------	-------------

### CHAPTER 212 ELEMENTS INCLUDED IN AND EXCLUDED FROM A TAXABLE SALE AND SALES PRICE

- 212.1(423) Tax not to be included in price
- 212.2(423) Finance charge
- 212.3(423) Retailers' discounts, trade discounts, rebates and coupons
- 212.4(423) Excise tax included in and excluded from sales price
- 212.5(423) Trade-ins
- 212.6(423) Installation charges when tangible personal property is sold at retail
- 212.7(423) Service charge and gratuity
- 212.8(423) Payment from a third party

### CHAPTER 213

### MISCELLANEOUS TAXABLE SALES

213.1(423)	Tax imposed
213.2(423)	Athletic events
213.3(423)	Conditional sales contracts
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums,
	etc.
213.5(423)	Antiques, curios, old coins, collector's postage stamps, and currency exchanged
	for greater than face value
213.6(423)	Communication services furnished by hotel to its guests
213.7(423)	Consignment sales
213.8(423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates,
	wood mounts and art productions
213.9(423)	Explosives used in mines, quarries and elsewhere
213.10(423)	Sales on layaway
213.11(423)	Memorial stones
213.12(423)	Creditors and trustees
213.13(423)	Sale of pets
213.14(423)	Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
213.15(423)	Rental of personal property in connection with the operation of amusements
213.16(423)	Repossessed goods
213.17(423)	Sales of signs at retail
213.18(423)	Tangible personal property made to order
213.19(423)	Used or secondhand tangible personal property
213.20(423)	Carpeting and other floor coverings
213.21(423)	Goods damaged in transit
213.22(423)	Snowmobiles, motorboats, and certain other vehicles
213.23(423)	Photographers and photostaters

213.24(423)	Sale, transfer or exchange of tangible personal property or taxable enumerated
	services between affiliated corporations
213.25(423)	Urban transit systems

Urban transit systems

### CHAPTER 214

### MISCELLANEOUS NONTAXABLE TRANSACTIONS

- 214.1(423) Corporate mergers which do not involve taxable sales of tangible personal property or services
- Sales of prepaid merchandise cards 214.2(423)
- Demurrage charges 214.3(423)
- 214.4(423) Beverage container deposits
- 214.5(423) Exempt sales by excursion boat licensees
- 214.6(423) Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

### CHAPTERS 215 to 218

### Reserved

### CHAPTER 219

### SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

- General information 219.1(423)
- 219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute
- 219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
- 219.4(423) Contractors, subcontractors or builders who are retailers
- 219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
- Tangible personal property used or consumed by the manufacturer thereof 219.6(423)
- Prefabricated structures 219.7(423)
- 219.8(423) Types of construction contracts
- Machinery and equipment sales contracts with installation 219.9(423)
- Construction contracts with equipment sales (mixed contracts) 219.10(423)
- Distinguishing machinery and equipment from real property 219.11(423)
- Tangible personal property that becomes structures 219.12(423)
- Tax on enumerated services 219.13(423)
- 219.14(423) Transportation cost
- 219.15(423) Start-up charges
- Liability of subcontractors 219.16(423)
- 219.17(423) Liability of sponsors
- Withholding 219.18(423)
- **Resale certificates** 219.19(423)
- 219.20(423) Reporting for use tax
- 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders

### CHAPTERS 220 to 222

### Reserved

### CHAPTER 223

### SOURCING OF TAXABLE SERVICES

- Definitions 223.1(423)
- 223.2(423) General sourcing rules for taxable services

223.3(423) 223.4(423)	First use of services performed on tangible personal property Sourcing rules for personal care services
223.4(423)	
	CHAPTER 224
224.1(422)	TELECOMMUNICATION SERVICES
224.1(423)	Taxable telecommunication service and ancillary service
224.2(423)	Definitions
224.3(423)	Imposition of tax
224.4(423)	Exempt from the tax
224.5(423)	Bundled transactions in telecommunication service
224.6(423)	Sourcing telecommunication service
224.7(423)	General billing issues Prepaid wireless E911 surcharge
224.8(34A) 224.9(423)	State sales tax exemption for central office equipment and transmission equipment
224.9(423)	state sales tax exemption for central onice equipment and transmission equipment
	CHAPTER 225
	RESALE AND PROCESSING EXEMPTIONS PRIMARILY
	OF BENEFIT TO RETAILERS
225.1(423)	Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
225.2(423)	A service purchased for resale
225.3(423)	Services used in the repair or reconditioning of certain tangible personal property
225.4(423)	Tangible personal property purchased by a person engaged in the performance of a service
225.5(423)	Maintenance or repair of fabric or clothing
225.6(423)	The sales price from the leasing of all tangible personal property subject to tax
225.7(423)	Certain inputs used in taxable vehicle wash and wax services
	CHAPTER 226
	AGRICULTURAL RULES
226.1(423)	Sale or rental of farm machinery and equipment and items used in agricultural production that are attached to a self-propelled implement of husbandry
226.2(423)	Packaging material used in agricultural production
226.3(423)	Irrigation equipment used in agricultural production
226.4(423)	Sale of a draft horse
226.5(423)	Veterinary services
226.6(423)	Commercial fertilizer and agricultural limestone
226.7(423)	Sales of breeding livestock
226.8(423)	Domesticated fowl
226.9(423)	Agricultural health promotion items
226.10(423)	Drainage tile
226.11(423)	Materials used for seed inoculations
226.12(423)	Fuel used in agricultural production
226.13(423)	Water used in agricultural production
226.14(423)	Bedding for agricultural livestock or fowl
226.15(423)	Sales by farmers
226.16(423)	Sales of livestock (including domesticated fowl) feeds
226.17(423)	Farm machinery, equipment, and replacement parts used in livestock or dairy
226.18(423)	production Machinery, equipment, and replacement parts used in the production of flowering,
226.10(422)	ornamental, and vegetable plants

226.19(423) Nonexclusive lists

### CHAPTERS 227 to 229 Reserved

### CHAPTER 230

### EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND OTHER PERSONS ENGAGED IN PROCESSING

### 230.1 Reserved

- 230.2(423)
  230.3(423)
  230.3(423)
  Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
  230.3(423)
  Services used in processing
- 230.4(423) Chemicals, solvents, sorbents, or reagents used in processing
- 230.5(423) Exempt sales of gases used in the manufacturing process
- 230.6(423) Sale of electricity to water companies
- 230.7(423) Wind energy conversion property
- 230.8(423) Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
- 230.9(423) Chemical compounds used to treat water
- 230.10(423) Exclusive web search portal business and its exemption
- 230.11(423) Web search portal business and its exemption
- 230.12(423) Large data center business exemption
- 230.13(423) Data center business sales and use tax refunds
- 230.14(423) Exemption for the sale of computers, machinery, and equipment, including replacement parts, and materials used to construct or self-construct computers, machinery, and equipment used for certain manufacturing purposes if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.15(423) Exemption for the sale of property directly and primarily used in processing by a manufacturer if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.16(423) Exemption for the sale of property directly and primarily used by a manufacturer to maintain integrity or unique environmental conditions if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.17(423) Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.18(423) Exemption for the sale of computers used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.19(423) Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.20(423) Exemption for the sale of pollution control equipment used by a manufacturer if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.21(423) Exemption for the sale of fuel or electricity used in exempt property if the sale occurs as part of a contract entered into on or after July 1, 2016
- 230.22(423) Exemption for the sale of services for designing or installing new industrial machinery or equipment if the sale occurs as part of a contract entered into on or after July 1, 2016

### EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

- 231.1(423) Newspapers, free newspapers and shoppers' guides
- 231.2(423) Motor fuel, special fuel, aviation fuels and gasoline
- 231.3(423) Sales of food and food ingredients
- 231.4(423) Sales of candy
- 231.5(423) Sales of prepared food
- 231.6(423) Prescription drugs, medical devices, oxygen, and insulin
- 231.7(423) Exempt sales of other medical devices which are not prosthetic devices
- 231.8(423) Prosthetic devices, durable medical equipment, and mobility enhancing equipment
- 231.9(423) Raffles
- 231.10(423) Exempt sales of prizes
- 231.11(423) Modular homes
- 231.12(423)Access to on-line computer service
- 231.13(423) Sale or rental of information services
- 231.14(423) Exclusion from tax for property delivered by certain media
- 231.15(423) Exempt sales of clothing and footwear during two-day period in August
- 231.16(423) State sales tax phase-out on energies

### CHAPTERS 232 to 234 Reserved

### 100001100

### CHAPTER 235

### REBATE OF IOWA SALES TAX PAID

- 235.1(423) Sanctioned automobile racetrack facilities
- 235.2(423) Sanctioned baseball and softball tournament facility and movie site

### CHAPTER 236

### Reserved

### CHAPTER 237

### REINVESTMENT DISTRICTS PROGRAM

- 237.1(15J) Purpose
- 237.2(15J) Definitions
- 237.3(15J) New state tax revenue calculations
- 237.4(15J) State reinvestment district fund
- 237.5(15J) Reinvestment project fund
- 237.6(15J) End of deposits—district dissolution

### CHAPTER 238

### FLOOD MITIGATION PROGRAM

- 238.1(418) Flood mitigation program
- 238.2(418) Definitions
- 238.3(418) Sales tax increment calculation
- 238.4(418) Sales tax increment fund

### CHAPTER 239

### LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

- 239.1(423B) Urban renewal project
- 239.2(423B) Definitions
- 239.3(423B) Establishing sales and revenue growth
- 239.4(423B) Requirements for cities adopting an ordinance
- 239.5(423B) Identification of retail establishments
- 239.6(423B) Calculation of base year taxable sales amount

239.7(423B)	Determination of tax growth increment amount
239.8(423B)	Distribution of tax base and growth increment amounts
239.9(423B)	Examples

239.9(423B) Examples 239.10(423B) Ordinance term

### CHAPTER 240

### RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES

### AND USE TAX AGREEMENT

- 240.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
- 240.2(423) Permissible categories of exemptions
- 240.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- Allocation of bad debts
- 240.5(423) Purchaser refund procedures
- 240.6(423) Relief from liability for reliance on taxability matrix
- 240.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished
- 240.8(423) Prospective application of defining "retail sale" to include a lease or rental

### CHAPTER 241

# EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND USE TAX AGREEMENT

- 241.1(423A,423D) Purpose of the chapter
- 241.2(423A,423D) Director's administration

### DIVISION I

### STATE-IMPOSED HOTEL AND MOTEL TAX

- 241.3(423A) Definitions
- 241.4(423A) Imposition of tax
- 241.5(423A) Exemptions

### DIVISION II

### EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

- 241.6(423D) Definitions
- 241.7(423D) Tax imposed
- 241.8(423D) Exemption