REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, Chapter 1245.

CHAPTER 1

	V
	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
2.8(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 IN WHICH THE STATE BOARD HAS ORIGINAL JURISDICTION TO COMMENCE A CONTESTED CASE PROCEEDING

	TO COMMENCE IT CONTESTED CASE TROCEEDS
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
2.22(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) 2.47(421,17A)	Ex parte communication
2.48(421,17A) 2.48(421,17A)	Recording costs
2.49(421,17A) 2.49(421,17A)	Interlocutory appeals
. , ,	Final decision
2.50(421,17A)	
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)	
2.1(.21,.22,.20)	rotuntary and roturn
	CHAPTER 4
	MULTILEVEL MARKETER AGREEMENTS
4.1(421)	Multilevel marketers—in general
	CHAPTED 5
	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
010(171-,)	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
5.11(17A,22) 5.12(17A,22)	Release to subject
5.12(17A,22) 5.13(17A,22)	Availability of records
5.14(17A,22)	Personally identifiable information
5.15(17A,22) 5.15(17A,22)	Other groups of records
5.16(17A,22) 5.16(17A,22)	Applicability
5.10(1/14,22)	reprieduity

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
PRACT	ICE 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

7.24(421)	D
7.34(421) 7.35(421)	Power of attorney Taxpayer designation of tax type and period to which voluntary payments are
7.55(421)	to be applied
	to be applied
	CHAPTER 8
	FORMS AND COMMUNICATIONS
8.1(17A)	Definitions
8.2(17A)	Official forms
8.3(17A)	Substitution of official forms
8.4(17A)	Description of forms
8.5(422)	Electronic filing of Iowa income tax returns
	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
9.3(422,423)	Purpose of filing
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
	CHARTER 10
INTEDECT D	CHAPTER 10 PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS
10.1(421)	Definitions
10.1(421)	Interest
	452A) Interest on refunds and unpaid tax
10.4(421)	Frivolous return penalty
10.5(421)	Improper receipt of credit or refund
10.5(121)	
10 ((421)	PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991
10.6(421)	Penalties Weiver of penalty definitions
10.7(421)	Waiver of penalty—definitions Penalty executions
10.8(421) 10.9(421)	Penalty exceptions Notice of penalty exception for one late return in a three-year period
10.9(421) 10.10 to 10.19	Reserved
10.10 to 10.17	
10 20 4- 10 20	RETAIL SALES
10.20 to 10.29	Reserved
	USE
10.30 to 10.39	Reserved
	INDIVIDUAL INCOME
10.40 to 10.49	Reserved
	WITHHOLDING
10.50 to 10.55	Reserved
10.00 to 10.00	
10 56 to 10 65	CORPORATE
10.56 to 10.65	Reserved
	FINANCIAL INSTITUTIONS
10.66 to 10.70	Reserved

	MOTOR FUEL	
10.71(452A)	Penalty and enforcement provisions	
10.72(452A)	Interest	
10.73 to 10.75	Reserved	
10.75 to 10.75	NOSCI VOLI	
	CIGARETTES AND TOBACCO	
10.76(453A)	Penalties	
10.77(453A)	Interest	
10.78	Reserved	
10.79(453A)	Request for statutory exception to penalty	
10.79(433A) 10.80 to 10.84	Reserved	
10.00 10 10.04	Reserved	
	INHERITANCE	
10.85 to 10.89	Reserved	
1000 1007	IOWA ESTATE	
10.90 to 10.95	Reserved	
	GENERATION SKIPPING	
10.96 to 10.100	Reserved	
10.70 to 10.100	Reserved	
	FIDUCIARY INCOME	
10.101 to 10.109	Reserved	
	MOTEL AND MOTEL	
10 110 / 10 114	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	
10.1110(1.21)	on or after January 1, 1995, unless otherwise designated by the taxpayer	
	on of after samuary 1, 1773, 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)		
10.120(422,453B) 10.121(422,453B)		
10.122(422,453B)		
10.123(422,453B)	••	
10.124(422,453B)	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	
	Statute of limitations	
11.2(422,423)		
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	
, , /	1 1 3 1	

11.9(422,423) 11.10(423)	Information confidential Bonding procedure		
,			
DII :	CHAPTER 12		
	ING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST		
12.1(422) 12.2(422,423)	Returns and payment of tax Remittances		
12.2(422,423) 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		
12.7(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		
	A,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		

	CHAPTER 15	
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	
	CHARTED 16	
	CHAPTER 16 TAXABLE SALES	
16 1(422)		
16.1(422) 16.2(422)	Tax imposed Used or secondhand tangible personal property	
	Tangible personal property used or consumed by the manufacturer thereof	
16.3(422,423) 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	

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
16.34(422,423)	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) 16.43(422,423)	News distributors and magazine distributors Magazine subscriptions by independent dealers
16.43(422,423)	Sales by finance companies
16.45(422,423)	Sale of baling wire and baling twine
16.45(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
10.02(122,123)	Suites of propura moroitantaise caras
	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
17.00(122,120)	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
T	AXABLE AND EXEMPT SALES DETERMINED BY METHOD
	OF TRANSACTION OR USAGE
18.1(422,423)	Tangible personal property purchased from the United States government
18.2(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 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 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
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
	CHARTER 10
	CHAPTER 19
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
,	
CHAPTER 20	
FOODS FOR HUMAN CONSUMPTION, PRESCRIPTION DRUGS, INSULIN,	
HYPODERMIC SYRINGES, DIABETIC TESTING MATERIALS, PROSTHETIC,	
ORTHOTIC OR ORTHOPEDIC DEVICES	

ORTHOTIC OR ORTHOPEDIC DEVICES

Foods for human consumption
Food coupon rules
Nonparticipating retailer in the food coupon program
Determination of eligible foods
Meals and prepared food
Vending machines
Prescription drugs and devices
Exempt sales of nonprescription medical devices, other than prosthetic devices
Prosthetic, orthotic and orthopedic devices
Sales and rentals covered by Medicaid and Medicare
Reporting
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 TAX ON SERVICES
Definition and scope
Enumerated services exempt
Alteration and garment repair
Armored car
Vehicle repair
Battery, tire and allied
Investment counseling
Bank and financial institution service charges
Barber and beauty
Boat repair
Car and vehicle wash and wax
Carpentry
Roof, shingle and glass repair
Dance schools and dance studios
Dry cleaning, pressing, dyeing and laundering
Electrical and electronic repair and installation
Engraving, photography and retouching
Equipment and tangible personal property rental
Excavating and grading
Farm implement repair of all kinds
Flying service
Furniture, rug, upholstery, repair and cleaning
Fur storage and repair
Golf and country clubs and all commercial recreation
House and building moving
Household appliance, television and radio repair
Jewelry and watch repair
Machine operators
Machine repair of all kinds
Motor repair
Motorcycle, scooter and bicycle repair
Oilers and lubricators
Office and business machine repair
Painting, papering and interior decorating
Parking facilities
Pipe fitting and plumbing
Wood preparation
Private employment agency, executive search agency
Printing and binding
Sewing and stitching
Shoe repair and shoeshine
Storage warehousing, storage locker, and storage warehousing of raw agricultural
products and household goods
Telephone answering service
Test laboratories
Termite, bug, roach, and pest eradicators
. •
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
,	
	CHAPTER 27
	AUTOMOBILE RENTAL EXCISE TAX
27.1(422,422C,423	
27.2(422,422C,423	
27.3(422,422C,423	,
27.4(422,422C,423) Administration of tax
	TITLE IV
	USE
	CHAPTER AO
	CHAPTER 28
20.1(422)	DEFINITIONS
28.1(423)	Taxable use defined
28.2(423)	Processing of property defined
28.3(423)	Purchase price defined
28.4(423)	Retailer maintaining a place of business in this state defined

	CHAPTER 29 CERTIFICATES
29.1(423)	Certificate of registration
29.1(423)	Cancellation of certificate of registration
29.3(423)	Certificates of resale, direct pay permits, or processing
29.3(423)	Certificates of resaic, direct pay permits, or processing
	CHAPTER 30 FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST
	Liability for use tax and denial and revocation of permit
30.1(423)	Measure of use tax
30.2(423)	Consumer's use tax return
30.3(421,423) 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
30.7(423)	Sales tax or use tax paid to another state
30.8(423)	Registered retailers selling tangible personal property on a conditional sale contract basis
30.9(423)	Registered vendors repossessing goods sold on a conditional sale contract basis
30.10(423)	Penalties for late filing of a monthly tax deposit or use tax returns
30.11(423)	Claim for refund of use tax
30.12(423)	Extension of time for filing
	CHAPTER 31
	RECEIPTS SUBJECT TO USE TAX
31.1(423)	Transactions consummated outside this state
31.2(423)	Goods coming into this state
31.3(423)	Sales by federal government or agencies to consumers
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
31.6(423)	Sales of aircraft subject to registration
31.7(423)	Communication services
	CHAPTER 32
	RECEIPTS EXEMPT FROM USE TAX
32.1(423)	Tangible personal property and taxable services subject to sales tax
32.2(423)	Sales tax exemptions applicable to use tax
32.3(423)	Mobile homes and manufactured housing
32.4(423)	Exemption for vehicles used in interstate commerce
32.5(423)	Exemption for transactions if sales tax paid
32.6(423)	Exemption for ships, barges, and other waterborne vessels
32.7(423)	Exemption for containers
32.8(423)	Exemption for building materials used outside this state
32.9(423)	Exemption for vehicles subject to registration
32.10(423)	Exemption for vehicles operated under Iowa Code chapter 326
32.11(423)	Exemption for vehicles purchased for rental or lease
32.12(423)	Exemption for vehicles previously purchased for rental
32.13(423)	Exempt use of aircraft on and after July 1, 1999
	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
22 4(422)	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
	and as real estate
	CHAPTER 34
	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
	CHADTEDS 25 and 26
	CHAPTERS 35 and 36 Reserved
	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
38.2(422)	Statute of limitations
38.3(422)	Retention of records

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
30.13(122)	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
50.10(122)	prior Iowa individual income tax return
38.19(422)	Indication of dependent child health care coverage on tax return
	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 terroristic action
39.12(422)	Tax benefits for persons in the armed forces deployed outside the United States
39.13	Reserved
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous
20 15(422)	duty area
39.15(422)	Special tax computation for taxpayers who are 65 years of age or older
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
	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
41.4(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
72.7(722)	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
42.11(13,422)	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
42.17(13E)	Assistive device tax credit
42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit
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(15I,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
12.70(722)	Charles to construction contribution and 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,SI	F452) From farm to food donation tax credit	
42.52(422)	Adoption tax credit	
42.53(15)	Workforce housing tax incentives program	
	CHARTER 42	
	CHAPTER 43 ASSESSMENTS AND REFUNDS	
42 1(422)		
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		
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	
	CHIA DEED 45	
	CHAPTER 45	
45 1(422)	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	
TU.7(13)	assistance programs	
46.10(403)	Targeted jobs withholding tax credit	
10.10(100)	important jobs manifering and stout	

CHAPTER 47 Reserved

	CHAPTER 48
49 1(422)	COMPOSITE RETURNS
48.1(422)	Composite returns Definitions
48.2(422) 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 at
	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 Example for tax periods beginning on or ofter January 1, 2002
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)	Jeopardy assessments
51.7(422)	Information confidential
51.8(422)	Power of attorney

Delegation of authority to audit and examine

51.9(422)

affected under

CHAPTER 52 FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND TAX CREDITS

	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
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
	F452) From farm to food donation tax credit
52.46(15)	Workforce housing tax incentives program
52.10(10)	The state of the s

	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
	CHAPTED 54
	CHAPTER 54
54.1(422)	ALLOCATION AND APPORTIONMENT
54.1(422)	Basis of corporate tax
54.2(422)	Allocation or apportionment of investment income
54.3(422)	Application of related expense to allocable interest, dividends, rents and
54.4(422)	royalties—tax periods beginning on or after January 1, 1978
54.4(422)	Net gains and losses from the sale of assets
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
54.7(422)	of tangible personal property 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

	CHAPTER 55
	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
56 1(422)	ESTIMATED TAX FOR CORPORATIONS Who must now estimated toy
56.1(422)	Who must pay estimated tax
56.2(422) 56.3(422)	Time for filing and payment of tax Special estimate periods
56.4(422)	Reporting forms
56.5(422)	Penalties
56.6(422)	Overpayment of estimated tax
30.0(422)	
	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
FIL	ING 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(422)	Historic preservation and cultural and entertainment district tax credit
58.11(15E,422)	Venture capital credits
58.12(15) 58.12(15E 422)	New capital investment program tax credits
58.13(15E,422)	Endow Iowa tax credit Wage-benefits tax credit
58.14(15I,422)	
58.15(422,476B) 58.16(422,476C)	Wind energy production tax credit 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
` ' '	

	50 21(15)	High quality inha management
	58.21(15)	High quality jobs program
	58.22(422)	Solar energy system tax credit
	58.23(15)	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
	60.2(422)	Notice of assessment
	60.3(422)	Refund of overpaid tax
	60.4(421)	Abatement of tax
	60.5(422)	Protests

CHAPTER 61	
	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)	Ethanol blended gasoline taxation—nonterminal location
68.5(452A)	Tax returns—computations
68.6(452A)	Distribution allowance
68.7(452A)	Supplier credit—uncollectible account

68.8(452A) 68.9(452A) 68.10(452A) 68.11(452A) 68.12(452A) 68.13(452A) 68.14(452A) 68.16(452A) 68.17(452A) 68.18(452A)	Refunds Claim for refund—payment of claim Refund permit Revocation of refund permit Income tax credit in lieu of refund Reduction of refund—sales tax Terminal withdrawals—meters Terminal and nonterminal storage facility reports and records Method of reporting taxable gallonage Transportation reports 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
	CHAPTER 69
	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
	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 Taypayara required to learn records
70.9(437A)	Taxpayers required to keep records Credentials
70.10(437A)	Credenidas

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
70.21(13711)	ridgit of records
	CHAPTER 71
	ASSESSMENT PRACTICES AND EQUALIZATION
71.1(405,427A,428	8,441,499B) 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	8,441) 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
	•
	CHAPTER 72
	ION 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
72.11(441)	Register of eligible candidates
72.12(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
72.17(441)	Courses offered by the department of revenue
72.10(121,111)	coarses 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
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

CHAPTER 74 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 Partial payment of tax 75.2(445) When delinquent 75.3(445) 75.4(446) Payment of subsequent year taxes by purchaser 75.5(428,433,434,437,437A,438,85GA,SF451) Central assessment confidentiality Tax sale 75.6(446) 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 Income capitalization approach to unit value 76.5(434) Cost approach to unit value 76.6(434) 76.7(434) Correlation Allocation of unit value to state 76.8(434) 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		
	Taxpayers required to keep records	
78.10(85GA,SF451		
78.11(85GA,SF451	,	
78.12(85GA,SF451		
70.12(03-071,51-131		
= 0.44/0. = 0.4 0.74.	STATEWIDE PROPERTY TAX	
78.13(85GA,SF451	,	
78.14(85GA,SF451	,	
78.15(85GA,SF451		
78.16(85GA,SF451		
78.17(85GA,SF451		
78.18(85GA,SF451		
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		
,		
CHAPTER 79		
	AL 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	
	GIV I PETER OF	
	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	
80.17(427)	Property used in value-added agricultural product operations	
80.19(427)	Dwelling unit property within certain cities	
00.17(727)	Dwening 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
00.27(127)	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
* *	Responsibility of director of revenue
80.52(427)	
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property Abatement of taxes
80.56(427)	Abatement of taxes
	TITLE X
	CIGARETTES AND TOBACCO
	CHAPTER 81
	ADMINISTRATION
01 1(452 A)	Definitions
81.1(453A)	
81.2(453A)	Credentials and receipts Examination of records
81.3(453A)	
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
92 1(453 A)	
82.1(453A)	Permits required Partial year permits payment refund exchange
82.2(453A)	Partial year permits—payment—refund—exchange
82.3(453A)	Bond requirements Cigarette toy attachment examplian evaluativity of tay
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
62.11(4 33A)	Retund of tax—unused and destroyed stamps
	CHAPTER 83
02.1(452.4)	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 Distributor returns
83.6(453A)	Consumer's return
83.7(453A)	
83.8(453A) 83.9(453A)	Transporter's report Free samples
83.10(453A)	Credits and refunds of taxes
83.11(453A)	Sales exempt from tax
83.12(81GA,HF33	1
83.13(81GA,HF33	
83.14(81GA,HF33	,
83.15(81GA,HF33	, ·
83.16(81GA,HF33	· · · · · · · · · · · · · · · · · · ·
83.17(81GA,HF33	· · · · · · · · · · · · · · · · · · ·
	CHAPTER 84
	UNFAIR CIGARETTE SALES
84.1(421B)	Definitions
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
	COBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES
85.21(80GA,SF37: 85.22(80GA,SF37:	
5.22(5001,515/5) Directory of tooacco product manufacturers	

TITLE XI INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX

CHAPTER 86 INHERITANCE TAX

	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
00.12(1.00)	
	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
	CHADTED 00
	CHAPTER 88 GENERATION SKIPPING TRANSFER TAX
99 1 <i>(15</i> 0 A)	Administration
88.1(450A)	Confidential and nonconfidential information
88.2(450A)	
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
89.4(422)	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
89.8(422)	Reportable income and deductions
89.9(422)	Audits, assessments and refunds
89.10(422)	The income tax certificate of acquittance
89.11(422)	Appeals to the director
- (-)	11

CHAPTER 90 Reserved

TITLE XII
MARIJUANA AND CONTROLLED
SUBSTANCES STAMP TAX

CHAPTER 91

ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

	COTTINGEEEE SCENIII (CES SIIIIII II
91.1(453B)	Marijuana and controlled substances stamp tax
91.2(453B)	Sales of stamps
91.3(453B)	Refunds pertaining to unused stamps

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

103.1(423A)	Definitions, administration, and imposition
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
103.6(423A)	Billings
103.7(423A)	Collections
103.8(423A)	No property exempt from distress and sale
103.9(423A)	Information confidential
103.10(423A)	Bonding procedure
103.11(423A)	Sales tax
103.12(423A)	Judicial review
103.13(423A)	Registration
103.14(423A)	Notification
103.15(423A)	Certification of funds

CHAPTER 104

HOTEL AND MOTEL—

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
	CHAPTED 105
	CHAPTER 105
105 1(422 A)	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 Termination dates
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
108.1(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 SCHO	OOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—
	ECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS
Lii	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
	CVV I PETER 100
	CHAPTER 120
120 1(421)	REASSESSMENT EXPENSE FUND
120.1(421)	Reassessment expense fund
120.2(421) 120.3(421)	Application for loan Criteria for granting loan
120.3(421)	Criteria for granting foun
	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
123.1(441)	General
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
124.1(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
	CHAPTERS 126 to 149 Reserved
	TITLE XVIII Debt collection
150.1(421,26U	CHAPTER 150 FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS SC6402) Purpose and general application of offset of a federal tax overpayment to
	collect an Iowa income tax obligation
	SC6402) Definitions
	SC6402) Prerequisites for requesting a federal offset
	SC6402) Procedure after submission of evidence
	SC6402) Notice by Iowa to the Secretary to request federal offset
	SC6402) Erroneous payments to Iowa
150.7(421,260	SC6402) 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 DELINOLIENT DERTS

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

LICENSE SAN	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
154.17(421)	Release of information
1010(
	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
212.0(723)	mountained energes when tangine personal property is sold at retail

212.7(422)	Coming allows and analytic
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
	CHAPTER 214
	CHAPTER 214
0141(400)	MISCELLANEOUS NONTAXABLE TRANSACTIONS
214.1(423)	Corporate mergers which do not involve taxable sales of tangible personal property
214.2(422)	or services
214.2(423)	Sales of prepaid merchandise cards
214.3(423)	Demurrage charges
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
	20001104
	CHAPTER 219
	SALES AND USE TAX ON CONSTRUCTION ACTIVITIES
219.1(423)	General information
219.2(423)	Contractors—consumers of building materials, supplies, and equipment by statute

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 lowa 219.6(423) Tangible personal property used or consumed by the manufacturer thereof Prefabricated structures 219.8(423) Types of construction contracts 219.9(423) Machinery and equipment sales contracts with installation 219.10(423) Construction contracts with equipment sales (mixed contracts) 219.11(423) Distinguishing machinery and equipment from real property 219.13(423) Tangible personal property which becomes structures 219.14(423) Tangible personal property which becomes structures 219.14(423) Tansportation cost 219.15(423) Start-up charges 219.16(423) Liability of subcontractors 219.18(423) Liability of subcontractors 219.19(423) Resale certificates 219.20(423) Resporting for use tax 219.20(423) Resporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 223 223.1(423) Definitions 223.1(423) Definitions 223.4(423) Sourcing rules for taxable services 224.1(423) First use of services performed on tangible personal property 224.2(423) Definitions 224.2(423) Definitions 224.2(423) Definitions 224.2(423) Definitions 224.3(423) Exempt from the tax 224.4(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.8(34A) Prepaid wireless E911 surcharge 224.8(34A) Prepaid wireless E911 surcharge 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons	219.3(423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside lowa 219.6(423) Tangible personal property used or consumed by the manufacturer thereof 719.8(423) Prefabricated structures 719.8(423) Types of construction contracts Machinery and equipment sales contracts with installation 719.11(423) Construction contracts with equipment from real property 719.11(423) Tangible personal property which becomes structures 719.13(423) Tansportation cost 719.15(423) Tansportation cost 719.15(423) Tansportation cost 719.15(423) Tansportation cost 719.15(423) Liability of subcontractors 719.16(423) Liability of sponsors 719.16(423) Liability of sponsors 719.16(423) Liability of rouse tax 719.16(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 719.16(423) CHAPTER 223 CHAPTER 223 SOURCING OF TAXABLE SERVICES Definitions 719.16(423) Sourcing rules for taxable services 719.16(423) Sourcing rules for personal care services 719.16(423) CHAPTER 224 TELECOMMUNICATION SERVICES 719.16(423) Definitions 719	219 4(423)	
construction contracts within and outside lowa 119.7(423) Tangible personal property used or consumed by the manufacturer thereof 119.7(423) Prefabricated structures 119.9(423) Machinery and equipment sales contracts with installation 119.10(423) Construction contracts with equipment sales (mixed contracts) 119.11(423) Distinguishing machinery and equipment from real property 119.12(423) Tangible personal property which becomes structures 119.13(423) Tax on enumerated services 119.15(423) Tax on enumerated services 119.15(423) Start-up charges 119.16(423) Liability of subcontractors 119.16(423) Liability of sponsors 119.18(423) Withholding 119.19(423) Resale certificates 119.19(423) Resale certificates 119.19(423) Resporting for use tax 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 119.19(423) Exempt sale, lease, or rental of equipment and property 119.19(423) Exempt sale, lease, or rental of equipment sales sale		
219.6(423) Tangible personal property used or consumed by the manufacturer thereof 219.7(423) Prefabricated structures 219.8(423) Types of construction contracts 219.9(423) Machinery and equipment sales contracts with installation 219.10(423) Distinguishing machinery and equipment from real property 219.12(423) Distinguishing machinery and equipment from real property 219.12(423) Tangible personal property which becomes structures 219.13(423) Tax on enumerated services 219.15(423) Tax on enumerated services 219.15(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Liability of subcontractors 219.19(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for taxable services CHAPTER 224 TELECOMMUNICATION SERVICES 224.2(423) Definitions 224.2(423) Definitions 224.2(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) Sourcing telecommunication service and ancillary service 224.2(423) Exempt from the tax 224.5(423) Sourcing telecommunication service and ancillary service 324.6(423) Sourcing telecommunication service and ancillary service 324.6(423) Sourcing telecommunication service and ancillary service 324.6(423) Sourcing telecommunication service 325.6(423) Sourcing telecommunication service 326.6(423) Sourcing telecommunication service 326.6(42		
219.7(423) Prefabricated structures 219.8(423) Types of construction contracts 219.9(423) Machinery and equipment sales (mixed contracts) 219.11(423) Distinguishing machinery and equipment from real property 219.12(423) Tangible personal property which becomes structures 219.13(423) Tax on enumerated services 219.14(423) Transportation cost 219.15(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Liability of subcontractors 219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 223 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Taxable telecommunication service and ancillary service 224.2(423) Definitions 224.3(423) Imposition of tax 224.3(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) State sales tax exemption for central office equipment and transmission equipment CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons	219.6(423)	
219.8(423) Types of construction contracts 219.9(423) Machinery and equipment sales contracts with installation 219.10(423) Construction contracts with equipment sales (mixed contracts) 219.11(423) Distinguishing machinery and equipment from real property 219.12(423) Tangible personal property which becomes structures 219.13(423) Tax on enumerated services 219.14(423) Tarnsportation cost 219.15(423) Liability of subcontractors 219.16(242) Liability of subcontractors 219.17(423) Liability of sponsors 219.18(423) Withholding 219.19(423) Reporting for use tax 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 224.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Imposition of tax 224.3(423) Imposition of tax 224.4(423) Exempt from the tax 224.5(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) Sourcing telecommunication service 224.7(423) State sales tax exemption for central office equipment and transmission equipment CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		
219.9(423) Machinery and equipment sales contracts with installation 219.10(423) Construction contracts with equipment sales (mixed contracts) 219.11(423) Distinguishing machinery and equipment from real property 219.12(423) Tangible personal property which becomes structures 219.13(423) Tax on enumerated services 219.14(423) Start-up charges 219.16(423) Start-up charges 219.17(423) Liability of subcontractors 219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 229.20(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.4(423) Sourcing rules for personal care services 224.1(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) General billing issues 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		Types of construction contracts
219.10(423) Construction contracts with equipment sales (mixed contracts) 219.11(423) Distinguishing machinery and equipment from real property 219.12(423) Tax on enumerated services 219.13(423) Tax on enumerated services 219.14(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Example 19.18(423) Liability of sponsors 219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 223 223.1(423) Definitions 223.1(423) General sourcing rules for taxable services 223.1(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Exempt from the tax 224.1(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) Sourcing telecommunication service 224.7(423) General billing issues 224.7(423) Sourcing telecommunication service 224.8(34A) Prepaid wireless E911 surcharge 224.8(34A) Prepaid wireless E911 surcharge 224.8(24.9(24.9) State sales tax exemption for central office equipment and transmission equipment 224.8(24.9) Prepaid wireless E911 surcharge 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		••
219.11(423) Distinguishing machinery and equipment from real property 219.12(423) Tangible personal property which becomes structures 219.13(423) Tax on enumerated services 219.14(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Liability of sponsors 219.18(423) Withholding 219.19(423) Resale certificates 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 3 SOURCING OF TAXABLE SERVICES 223.1(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Imposition of tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) Bundled transactions in telecommunication service 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.8(34A) Prepaid wireless E911 surcharge 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		
219.13(423) 219.14(423) 219.14(423) 219.15(423) 219.16(423) 219.17(423) 219.17(423) 219.18(423) 219.18(423) 219.18(423) 219.18(423) 219.18(423) 219.18(423) 219.18(423) 219.18(423) 219.20(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 219.21(423) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 223.14(23) 224.14(23) 225.14(23) 224.14(23) 225.14(23) 225.14(23) 226.14(23) 227.14(23) 228.14(23) 229.14(23) 229.14(23) 229.14(23) 229.14(23) 229.14(23) 229.14(23) 220.1		Distinguishing machinery and equipment from real property
219.14(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Liability of sponsors 219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.4(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Definitions 224.2(423) Definitions 224.2(423) Definitions 224.3(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) General billing issues 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge State sales tax exemption for central office 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	219.12(423)	Tangible personal property which becomes structures
219.15(423) Start-up charges 219.16(423) Liability of subcontractors 219.17(423) Liability of subcontractors 219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.4(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.7(423) General billing issues 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	219.13(423)	Tax on enumerated services
219.16(423) Liability of subcontractors 219.17(423) Withholding 219.18(423) Withholding 219.19(423) Resale certificates 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 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.4(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.7(423) General billing issues 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	219.14(423)	Transportation cost
219.17(423) Liability of sponsors 219.18(423) Withholding 219.19(423) Resale certificates 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 223.1(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Taxable telecommunication service and ancillary service 224.2(423) Definitions 224.3(423) Exempt from the tax 224.4(423) Exempt from the tax 224.4(423) Sourcing telecommunication service 224.6(423) Sourcing telecommunication service 224.7(423) General billing issues 224.7(423) State sales tax exemption for central office 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	219.15(423)	
219.18(423) Withholding 219.19(423) Resale certificates 219.20(423) Reporting for use tax 219.21(423) Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Definitions 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 324.4(423) Sourcing telecommunication service 324.6(423) Sourcing telecommunication service 324.6(423) Sourcing telecommunication service 324.8(34A) Prepaid wireless E911 surcharge 324.9(423) State sales tax exemption for central office equipment and transmission equipment 324.9(423) CHAPTER 225 325.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		
219.19(423) 219.20(423) 219.20(423) 219.21(423) Reporting for use tax Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTERS 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) 223.2(423) 223.3(423) 223.4(423) 224.4(423) 225.1(423) 226.6(423) 227.6(423) 228.7(423) 229.7(423) 229.7(423) 220.	` /	
219.20(423) 219.21(423) 219.21(423) Reporting for use tax Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) 223.2(423) 223.3(423) 223.4(423) 223.4(423) 224.4(423) 225.1(423) 226.1(423) 227.1(423) 228.1(423) 229.1(423) 229.1(423) 220.1(4		
Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or builders CHAPTERS 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions General sourcing rules for taxable services First use of services performed on tangible personal property Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Taxable telecommunication service and ancillary service Definitions Late of the tax Late of tax Late of the tax Late of the tax Late of the tax Late of tax Late of the tax Late of the tax Late of ta		
CHAPTER 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.6(423) Sourcing telecommunication service 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	* /	
CHAPTERS 220 to 222 Reserved CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	219.21(423)	
CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Definitions 224.3(423) Definitions 224.3(423) Imposition of tax 224.4(423) Exempt from the tax 224.4(423) Exempt from the tax 224.5(423) Bundled transactions in telecommunication service 224.7(423) General billing issues 224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		builders
CHAPTER 223 SOURCING OF TAXABLE SERVICES 223.1(423) Definitions General sourcing rules for taxable services 223.2(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Taxable telecommunication service and ancillary service Definitions 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 224.8(34A) Prepaid wireless E911 surcharge State sales tax exemption for central office 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		CHAPTERS 220 to 222
SOURCING OF TAXABLE SERVICES 223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		Reserved
223.1(423) Definitions 223.2(423) General sourcing rules for taxable services 223.3(423) First use of services performed on tangible personal property 223.4(423) Sourcing rules for personal care services CHAPTER 224 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		CHAPTER 223
223.2(423) 223.3(423) 223.3(423) 223.4(423) Sourcing rules for taxable services CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Definitions Imposition of tax 224.4(423) Exempt from the tax 224.5(423) Sourcing telecommunication service Bundled transactions in telecommunication service 224.7(423) Sourcing telecommunication service CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		SOURCING OF TAXABLE SERVICES
223.3(423) 223.4(423) First use of services performed on tangible personal property CHAPTER 224 TELECOMMUNICATION SERVICES 224.1(423) Definitions 1 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons	223.1(423)	Definitions
CHAPTER 224 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	223.2(423)	General sourcing rules for taxable services
CHAPTER 224 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		
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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	223.4(423)	Sourcing rules for personal care 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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		CHAPTER 224
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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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		TELECOMMUNICATION SERVICES
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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	224.1(423)	Taxable telecommunication service and ancillary service
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 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	224.2(423)	Definitions
224.5(423) 224.6(423) 224.6(423) 224.7(423) 224.8(34A) 224.9(423) Sourcing telecommunication service General billing issues 224.8(34A) 224.9(423) State sales tax exemption for central office 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	224.3(423)	Imposition of tax
224.6(423) 224.7(423) 224.8(34A) 224.9(423) CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY OF BENEFIT TO RETAILERS 225.1(423) Sourcing telecommunication service General billing issues 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	224.4(423)	Exempt from the tax
224.7(423) General billing issues 224.8(34A) Prepaid wireless E911 surcharge 224.9(423) State sales tax exemption for central office 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	224.5(423)	Bundled transactions in telecommunication service
224.8(34A) 224.9(423) Prepaid wireless E911 surcharge State sales tax exemption for central office 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	` ,	Sourcing telecommunication service
224.9(423) State sales tax exemption for central office 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		
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	` /	•
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	224.9(423)	State sales tax exemption for central office equipment and transmission equipment
OF BENEFIT TO RETAILERS 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		CHAPTER 225
Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons		RESALE AND PROCESSING EXEMPTIONS PRIMARILY
		OF BENEFIT TO RETAILERS
and forks, and straws	225.1(423)	Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons
		and forks, and straws
A service purchased for resale		
Services used in the repair or reconditioning of certain tangible personal property	225.3(423)	Services used in the repair or reconditioning of certain tangible personal property
Services used in the repair or reconditioning of certain tangible personal property	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
220.1(423)	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 Sale of a draft horse
226.4(423)	
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 production
226.18(423)	Machinery, equipment, and replacement parts used in the production of flowering
	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)	Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable
230.2(423)	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
230.0(423)	•
	Wind energy conversion property
230.8(423)	Exempt sales or rentals of core making and mold making equipment, and sand
220.0(422)	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

	CHAPTED 221		
	CHAPTER 231		
221 1/422	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		
	CHAPTER 235		
	REBATE OF IOWA SALES TAX PAID		
225 1(422)			
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		
020 1(4025)	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		
239.10(423B)	Ordinance term		
257.10(125B)	Ordinance term		
	CHAPTER 240		
RUL	ES 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		
240.4(423)	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		
EXCIS	E TAXES NOT GOVERNED BY THE STREAMLINED SALES AND		
	USE TAX AGREEMENT		
	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		