

**REVENUE DEPARTMENT[701]**

Created by 1986 Iowa Acts, chapter 1245.

## CHAPTERS 1 and 2

Reserved

## CHAPTER 3

## VOLUNTARY DISCLOSURE PROGRAM

3.1(421,422,423) Voluntary disclosure program

## CHAPTER 4

## MULTILEVEL MARKETER AGREEMENTS

4.1(421) Multilevel marketers—in general

## CHAPTER 5

## PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

(Uniform Rules)

5.1(17A,22) Definitions  
5.3(17A,22) Requests for access to records  
5.6(17A,22) Procedure by which additions, dissents, or objections may be entered into certain records  
5.7(17A,22,421,422) Tax information disclosure designation  
5.9(17A,22) Disclosures without the consent of the subject  
5.10(17A,22) Routine use  
5.11 Reserved  
5.12(17A,22) Release to subject  
5.13(17A,22) Availability of records  
5.14(17A,22) Personally identifiable information  
5.15(17A,22) Other groups of records  
5.16(17A,22) Applicability

## 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 Reserved  
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

## APPEALS, TAXPAYER REPRESENTATION, AND OTHER ADMINISTRATIVE PROCEDURES

7.1(421,17A) Applicability and scope of rules  
7.2(421,17A) Definitions  
7.3(17A) How to submit an appeal, petition or related documents; service  
7.4(17A) Time requirements for filings  
7.5(17A) Form and style of documents

- 7.6(17A,22,421,422) Authorized representatives—powers of attorney and representative certifications
- 7.7(17A) Docket
- 7.8(17A) Identifying details, requests for redaction
- 7.9(17A) Appeals
- 7.10(17A) Resolution of tax liability
- 7.11(17A) Informal stage of the appeals process
- 7.12(17A,421) Dismissal of appeals
- 7.13(17A,421) Expedited hearings and demands to waive informal proceedings
- 7.14(17A) Answer
- 7.15(17A) Subpoenas
- 7.16(17A) Commencement of contested case proceedings
- 7.17(17A) Discovery
- 7.18(17A) Prehearing conference
- 7.19(17A) Contested case proceedings
- 7.20(17A) Interventions
- 7.21(17A) Record and transcript
- 7.22(17A) Application for rehearing
- 7.23(17A) Ex parte communications and disqualification
- 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 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 or personal delivery of notices of assessment and refund denial letters
- 7.34 Reserved
- 7.35(421) Taxpayer designation of tax type and period to which voluntary payments are to be applied
- 7.36(421) Tax return preparers
- 7.37(441) Appeals of director's rejection of assessor appointment or reappointment
- 7.38(441) Appeals and hearings regarding the director's intent to remove a member of the board of review
- 7.39(17A) Licenses

## CHAPTER 8 FORMS AND COMMUNICATIONS

- 8.1(17A,421) Definitions
- 8.2(17A,421) Department forms
- 8.3(17A,421) Substitute forms
- 8.4(17A) Description of forms
- 8.5(422) Electronic filing of Iowa income tax returns
- 8.6(421) Electing to receive communications in electronic format

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

CHAPTER 10  
INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS

10.1(421)	Definitions
10.2(421)	Interest
10.3(422,423,450,452A)	Interest on refunds and unpaid tax
10.4(421)	Frivolous return penalty
10.5(421)	Improper receipt of credit, refund, exemption, reimbursement, rebate, or other payment or benefit
10.6(421)	Penalties
10.7(421)	Waiver of penalty
10.8 to 10.19	Reserved
	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
	CORPORATE
10.56 to 10.65	Reserved
	FINANCIAL INSTITUTIONS
	MOTOR FUEL
10.71(452A)	Penalty and enforcement provisions
10.72(452A)	Interest
10.73 to 10.75	Reserved
	CIGARETTES AND TOBACCO
10.76(453A)	Penalties
10.77(453A)	Interest
10.78	Reserved
10.79(453A)	Request for statutory exception to penalty
10.80 to 10.84	Reserved
	INHERITANCE
10.85 to 10.89	Reserved
	IOWA ESTATE
10.90 to 10.95	Reserved

		GENERATION SKIPPING
10.96 to 10.100	Reserved	
		FIDUCIARY INCOME
10.101 to 10.109	Reserved	
		HOTEL AND MOTEL
10.110 to 10.114	Reserved	
		ALL TAXES
10.115(421)	Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer	
		JEOPARDY ASSESSMENTS
10.116(422,453B)	Jeopardy assessments	
10.117(422,453B)	Procedure for posting bond	
10.118(422,453B)	Time limits	
10.119(422,453B)	Amount of bond	
10.120(422,453B)	Posting of bond	
10.121(422,453B)	Order	
10.122(422,453B)	Director's order	
10.123(422,453B)	Type of bond	
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
11.2(422,423)	Statute of limitations
11.3(422,423)	Credentials and receipts
11.4(422,423)	Retailers required to keep records
11.5(422,423)	Audit of records
11.6(422,423)	Billings
11.7(422,423)	Collections
11.8(422,423)	No property exempt from distress and sale
11.9(422,423)	Information confidential
11.10(423)	Bonding procedure

CHAPTER 12  
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

12.1(423)	Returns and payment of tax
12.2(423)	Remittances
12.3(423)	Permits and negotiated rate agreements
12.4(423)	Nonpermit holders
12.5(423)	Regular permit holders responsible for collection of tax
12.6(423)	Sale of business
12.7(423)	Bankruptcy, insolvency or assignment for benefit of creditors
12.8(423)	Vending machines and other coin-operated devices
12.9(423)	Claim for refund of tax
12.10 and 12.11	Reserved
12.12(423)	Extension of time for filing
12.13(423)	Determination of filing status

12.14(423)	Immediate successor liability for unpaid tax
12.15(423)	Officers and partners—personal liability for unpaid tax
12.16(423)	Show sponsor liability
12.17(423)	Purchaser liability for unpaid sales tax
12.18	Reserved
12.19(15)	Sales and use tax refund for eligible businesses

## CHAPTER 13

## PERMITS

13.1(423)	Retail sales tax permit required
13.2(423)	Application for permit
13.3(423)	Permit not transferable—sale of business
13.4(423)	Permit—consolidated return optional
13.5(423)	Retailers operating a temporary business
13.6(423)	Reinstatement of canceled permit
13.7(423)	Reinstatement of revoked permit
13.8(423)	Withdrawal of permit
13.9	Reserved
13.10(423)	Change of location
13.11(423)	Change of ownership
13.12	Reserved
13.13(423)	Trustees, receivers, executors and administrators
13.14(423)	Vending machines and other coin-operated devices
13.15(423)	Other amusements
13.16(423)	Substantially delinquent tax—denial of permit
13.17(423)	Substantially delinquent tax—revocation of permit

## CHAPTER 14

## COMPUTATION OF TAX

14.1 and 14.2	Reserved
14.3(423)	Taxation of transactions due to rate change

## CHAPTER 15

## DETERMINATION OF A SALE AND SALE PRICE

15.1 and 15.2	Reserved
15.3(423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
15.4 to 15.7	Reserved
15.8(423)	Returned merchandise
15.9 and 15.10	Reserved
15.11(423)	Leased departments
15.12(423)	Excise tax included in and excluded from gross receipts
15.13(423)	Freight, other transportation charges, and exclusions from the exemption applicable to these services
15.14	Reserved
15.15(423)	Premiums and gifts

## CHAPTER 16

## TAXABLE SALES

16.1(422)	Tax imposed
16.2(422)	Used or secondhand tangible personal property
16.3(422,423)	Tangible personal property used or consumed by the manufacturer thereof
16.4(422,423)	Patterns, dies, jigs, tools, and manufacturing or printing aids

16.5(422,423)	Explosives used in mines, quarries and elsewhere
16.6(422,423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates and wood mounts
16.7	Reserved
16.8(422,423)	Wholesalers and jobbers selling at retail
16.9(422,423)	Materials and supplies sold to retail stores
16.10(422,423)	Sales to certain corporations organized under federal statutes
16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic spoons and forks and straws
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by the purchaser
16.13(422)	Property furnished without charge by employers to employees
16.14(422)	Sales in interstate commerce—goods delivered into this state
16.15(422)	Owners or operators of buildings
16.16(422,423)	Tangible personal property made to order
16.17(422,423)	Blacksmith and machine shops
16.18(422,423)	Sales of signs at retail
16.19(422,423)	Products sold by cooperatives to members or patrons
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification cooperatives or associations
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)	News distributors and magazine distributors
16.43(422,423)	Magazine subscriptions by independent dealers
16.44(422,423)	Sales by finance companies
16.45(422,423)	Sale of baling wire and baling twine
16.46(422,423)	Snowmobiles and motorboats
16.47(422)	Conditional sales contracts
16.48(422,423)	Carpeting and other floor coverings
16.49(422,423)	Bowling
16.50(422,423)	Various special problems relating to public utilities
16.51(423)	Sales of services treated as sales of tangible personal property

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	Reserved
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	Reserved
17.22(422,423)	Modular homes
17.23(422,423)	Sales to other states and their political subdivisions
17.24(422)	Nonprofit private museums
17.25(422,423)	Exempt sales by excursion boat licensees
17.26(422,423)	Bedding for agricultural livestock or fowl
17.27(422,423)	Statewide notification center service exemption
17.28(422,423)	State fair and fair societies
17.29(422,423)	Reciprocal shipment of wines
17.30(422,423)	Nonprofit organ procurement organizations
17.31(422,423)	Sale of electricity to water companies
17.32(422)	Food and beverages sold by certain organizations are exempt
17.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water districts
17.34(422,423)	Sales to hospices
17.35(422,423)	Sales of livestock ear tags
17.36(422,423)	Sale or rental of information services
17.37(422,423)	Temporary exemption from sales tax on certain utilities
17.38(422,423)	State sales tax phase-out on energies
17.39(422,423)	Art centers
17.40(422,423)	Community action agencies
17.41(422,423)	Legislative service bureau

CHAPTER 18  
TAXABLE AND EXEMPT SALES DETERMINED BY METHOD  
OF TRANSACTION OR USAGE

18.1(422,423)	Tangible personal 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(423)	Sales to federal, state, county, municipal, or tribal government or the government's agencies or instrumentalities
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	Reserved
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	Reserved
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	Reserved
18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media

## CHAPTER 19

## 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

20.1(422,423)	Foods for human consumption
20.2(422,423)	Food coupon rules

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

## CHAPTERS 21 to 25

Reserved

### TITLE III

*SALES TAX ON SERVICES*

## CHAPTER 26

### SALES AND USE TAX ON SERVICES

26.1(422)	Definition and scope
26.2(422)	Enumerated services exempt
26.3(422)	Alteration and garment repair
26.4(422)	Armored car
26.5(422)	Vehicle repair
26.6(422)	Battery, tire and allied
26.7(422)	Investment counseling
26.8(422)	Bank and financial institution service charges
26.9(433)	Barber and beauty
26.10(422)	Boat repair
26.11(422)	Car and vehicle wash and wax
26.12(422)	Carpentry
26.13(422)	Roof, shingle and glass repair
26.14(422)	Dance schools and dance studios
26.15(422)	Dry cleaning, pressing, dyeing and laundering
26.16(422)	Electrical and electronic repair and installation
26.17(423)	Photography and retouching
26.18(422,423)	Equipment and tangible personal property rental
26.19(422)	Excavating and grading
26.20(422)	Farm implement repair of all kinds
26.21(422)	Flying service
26.22(422)	Furniture, rug, upholstery, repair and cleaning
26.23(422)	Fur storage and repair
26.24(422)	Golf and country clubs and all commercial recreation
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair
26.32(422)	Oilers and lubricators
26.33(422)	Office and business machine repair
26.34(422)	Painting, papering and interior decorating

26.35(422)	Parking facilities
26.36(422)	Pipe fitting and plumbing
26.37(422)	Wood preparation
26.38(422)	Private employment agency, executive search agency
26.39(422)	Printing and binding
26.40(422)	Sewing and stitching
26.41(422)	Shoe repair and shoeshine
26.42(422)	Storage warehousing, storage locker, and storage warehousing of raw agricultural products and household goods
26.43(422,423)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair
26.47(422)	Turkish baths, massage, and reducing salons
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved
26.74(422,423)	Aircraft rental
26.75(422,423)	Sign construction and installation
26.76(422,423)	Swimming pool cleaning and maintenance
26.77(422,423)	Taxidermy
26.78(422,423)	Mini-storage
26.79(422,423)	Dating services
26.80(422,423)	Personal transportation service
26.81(422)	Sales of bundled services contracts

CHAPTER 27  
AUTOMOBILE RENTAL EXCISE TAX

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

TITLE IV  
*USE*

CHAPTER 28  
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
- 29.2(423) Cancellation of certificate of registration
- 29.3(423) Certificates of resale, direct pay permits, or processing

CHAPTER 30  
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST

- 30.1(423) Liability for use tax and denial and revocation of permit
- 30.2(423) Measure of use tax
- 30.3(421,423) Consumer's use tax return
- 30.4(423) Retailer's use tax return
- 30.5(423) Collection requirements of registered retailers
- 30.6(423) Bracket system to be used by registered vendors
- 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
32.14(423)	Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24

## CHAPTER 33

RECEIPTS SUBJECT TO USE TAX DEPENDING ON  
METHOD OF TRANSACTION

33.1	Reserved
33.2(423)	Federal manufacturer's or retailer's excise tax
33.3(423)	Fuel consumed in creating power, heat or steam for processing or generating electric current
33.4(423)	Repair of tangible personal property outside the state of Iowa
33.5(423)	Taxation of American Indians
33.6(422,423)	Exemption for property used in Iowa only in interstate commerce
33.7(423)	Property used to manufacture certain vehicles to be leased
33.8(423)	Out-of-state rental of vehicles subject to registration subsequently used in Iowa
33.9(423)	Sales of mobile homes, manufactured housing, and related property and services
33.10(423)	Tax imposed on the use of manufactured housing as tangible personal property and as real estate

## CHAPTER 34

## VEHICLES SUBJECT TO REGISTRATION

34.1(321)	Definitions
34.2(321)	Purchase price
34.3(321)	Trades
34.4(321)	Manufacturer's rebate
34.5(321)	Selling and purchasing the same vehicle
34.6(321)	Federal excise tax
34.7(321)	Sales to a Native American
34.8(321)	Sale of chassis with added equipment or accessories
34.9(321)	Sale of a boat or ATV with a trailer
34.10(321)	Administration
34.11(321)	Shell businesses
34.12(321)	Purchased for resale
34.13(321)	Loans
34.14(321)	Leased vehicles
34.15(321)	Vehicles purchased for the purpose of being leased and used exclusively for interstate commerce
34.16(321)	Iowa Code chapter 326 vehicles
34.17(321)	Vehicles purchased outside of Iowa
34.18(321)	Business entity to business entity transfers with the same ownership and purpose
34.19(321)	Homemade vehicles
34.20(321,423)	Glider kit vehicles

## CHAPTERS 35 and 36

Reserved

## CHAPTER 37

UNDERGROUND STORAGE TANK RULES  
INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

TITLE V  
*INDIVIDUAL*CHAPTER 38  
ADMINISTRATION

38.1(422) Definitions

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 Reserved

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 from joint and several liability under Iowa Code section 422.21(7) for substantial understatement of tax attributable to nonrequesting spouse or former spouse

38.16(422) Preparation of taxpayers' returns by department employees

38.17(422) Resident determination

38.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return

## 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 and for certain other persons serving in support of those forces

- 39.13 Reserved
- 39.14(422) Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous 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 911 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
40.81(422)	Iowa ABLE savings plan trust
40.82(422,541B)	First-time homebuyer savings accounts
40.83(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
40.84(422)	Broadband infrastructure grant exemption
40.85(422)	Interest expense deduction adjustments
40.86(422)	COVID-19 grant exclusion

## 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 kindergarten through 12 in Iowa
42.5(422)	Nonresident and part-year resident credit
42.6(422)	Out-of-state tax credits
42.7(422)	Out-of-state tax credit for minimum tax
42.8(422)	Withholding and estimated tax credits
42.9(422)	Motor fuel credit
42.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year
42.11(15,422)	Research activities credit
42.12(422)	New jobs credit
42.13(422)	Earned income credit
42.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
42.15(422)	Child and dependent care credit
42.16(422)	Franchise tax credit
42.17(15E)	Eligible housing business tax credit
42.18(422)	Assistive device tax credit

42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
42.20(422)	Ethanol blended gasoline tax credit
42.21(15E)	Eligible development business investment tax credit
42.22(15E,422)	Venture capital credits
42.23(15)	New capital investment program tax credits
42.24(15E,422)	Endow Iowa tax credit
42.25(422)	Soy-based cutting tool oil tax credit
42.26(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
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 member, and reserve peace officer tax credit
42.50(422)	Taxpayers trust fund tax credit
42.51(422,85GA,SF452)	From farm to food donation tax credit
42.52(422)	Adoption tax credit
42.53(15)	Workforce housing tax incentives program
42.54(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
42.55(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
42.56(15,422)	Renewable chemical production tax credit program
42.57(15E,422)	Hoover presidential library tax credit

## CHAPTER 43

## ASSESSMENTS AND REFUNDS

43.1(422)	Notice of discrepancies
43.2(422)	Notice of assessment, supplemental assessments and refund adjustments
43.3(422)	Overpayments of tax
43.4(422)	Optional designations of funds by taxpayer
43.5(422)	Abatement of tax

- 43.6 and 43.7 Reserved  
 43.8(422) Livestock production credit refunds for corporate taxpayers and individual taxpayers

CHAPTER 44  
 PENALTY AND INTEREST

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

CHAPTER 45  
 PARTNERSHIPS

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

CHAPTER 46  
 WITHHOLDING

- 46.1(422) Who must withhold  
 46.2(422) Computation of amount withheld  
 46.3(422) Forms, returns and reports  
 46.4(422) Withholding on nonresidents  
 46.5(422) Penalty and interest  
 46.6(422) Withholding tax credit to workforce development fund  
 46.7(422) ACE training program credits from withholding  
 46.8(260E) New job tax credit from withholding  
 46.9(15) Supplemental new jobs credit from withholding and alternative credit for housing assistance programs  
 46.10(403) Targeted jobs withholding tax credit

CHAPTER 47  
 Reserved

CHAPTER 48  
 COMPOSITE RETURNS

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

CHAPTER 49  
 ESTIMATED INCOME TAX FOR INDIVIDUALS

- 49.1(422) Who must pay estimated income tax  
 49.2(422) Time for filing and payment of tax  
 49.3(422) Estimated tax for nonresidents  
 49.4(422) Special estimated tax periods  
 49.5(422) Reporting forms

- 49.6(422) Penalty—underpayment of estimated tax  
 49.7(422) Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances

## CHAPTER 50

APPORTIONMENT OF INCOME FOR RESIDENT  
SHAREHOLDERS OF S CORPORATIONS

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

TITLE VI  
CORPORATIONCHAPTER 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 Reserved  
 51.9(422) Delegation of authority to audit and examine

## CHAPTER 52

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

- 52.1(422) Who must file  
 52.2(422) Time and place for filing return  
 52.3(422) Form for filing  
 52.4(422) Payment of tax  
 52.5(422) Minimum tax  
 52.6(422) Motor fuel credit  
 52.7(422) Research activities credit  
 52.8(422) New jobs credit  
 52.9 Reserved  
 52.10(15) New jobs and income program tax credits  
 52.11(422) Refunds and overpayments  
 52.12(422) Deduction of credits  
 52.13(422) Livestock production credits  
 52.14(15E) Enterprise zone tax credits  
 52.15(15E) Eligible housing business tax credit  
 52.16(422) Franchise tax credit  
 52.17(422) Assistive device tax credit  
 52.18(404A,422) Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014

52.19(422)	Ethanol blended gasoline tax credit
52.20(15E)	Eligible development business investment tax credit
52.21(15E,422)	Venture capital credits
52.22(15)	New capital investment program tax credits
52.23(15E,422)	Endow Iowa tax credit
52.24(422)	Soy-based cutting tool oil tax credit
52.25(15I,422)	Wage-benefits tax credit
52.26(422,476B)	Wind energy production tax credit
52.27(422,476C)	Renewable energy tax credit
52.28(15)	High quality job creation program
52.29(15E,422)	Economic development region revolving fund tax credit
52.30(422)	E-85 gasoline promotion tax credit
52.31(422)	Biodiesel blended fuel tax credit
52.32(422)	Soy-based transformer fluid tax credit
52.33(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
52.34(15,422)	Film qualified expenditure tax credit
52.35(15,422)	Film investment tax credit
52.36(422)	Ethanol promotion tax credit
52.37(422)	Charitable conservation contribution tax credit
52.38(422)	School tuition organization tax credit
52.39(15,422)	Redevelopment tax credit
52.40(15)	High quality jobs program
52.41(15)	Aggregate tax credit limit for certain economic development programs
52.42(16,422)	Disaster recovery housing project tax credit
52.43(422)	E-15 plus gasoline promotion tax credit
52.44(422)	Solar energy system tax credit
52.45(422,85GA,SF452)	From farm to food donation tax credit
52.46(15)	Workforce housing tax incentives program
52.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
52.48(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
52.49(15,422)	Renewable chemical production tax credit program
52.50(15E,422)	Hoover presidential library tax credit

## 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)	Deductions related to 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
53.27(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
53.28(422)	Broadband infrastructure grant exemption
53.29(422)	Interest expense deduction adjustments
53.30(422)	COVID-19 grant exclusion

#### CHAPTER 54

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

#### 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

##### ESTIMATED TAX FOR CORPORATIONS

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

TITLE VII  
FRANCHISE

CHAPTER 57  
ADMINISTRATION

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

CHAPTER 58  
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,  
AND TAX CREDITS

58.1(422)	Who must file
58.2(422)	Time and place for filing return
58.3(422)	Form for filing
58.4(422)	Payment of tax
58.5(422)	Minimum tax
58.6(422)	Refunds and overpayments
58.7(422)	Allocation of franchise tax revenues
58.8(15E)	Eligible housing business tax credit
58.9(15E)	Eligible development business investment tax credit
58.10(404A,422)	Historic preservation and cultural and entertainment district tax credit
58.11(15E,422)	Venture capital credits
58.12(15)	New capital investment program tax credits
58.13(15E,422)	Endow Iowa tax credit
58.14(15I,422)	Wage-benefits tax credit
58.15(422,476B)	Wind energy production tax credit
58.16(422,476C)	Renewable energy tax credit
58.17(15)	High quality job creation program
58.18(15E,422)	Economic development region revolving fund tax credit
58.19(15,422)	Film qualified expenditure tax credit
58.20(15,422)	Film investment tax credit
58.21(15)	High quality jobs program
58.22(422)	Solar energy system tax credit
58.23(15)	Workforce housing tax incentives program
58.24(422)	Deduction of credits
58.25(15E,422)	Hoover presidential library tax credit

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(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
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
59.30(422)	Broadband infrastructure grant exemption
59.31(422)	Interest expense deduction adjustments
59.32(422)	COVID-19 grant exclusion

#### 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)	Blended fuel taxation—nonterminal location
68.5(452A)	Tax returns—computations
68.6(452A)	Distribution allowance
68.7(452A)	Supplier credit—uncollectible account
68.8(452A)	Refunds
68.9(452A)	Claim for refund—payment of claim
68.10(452A)	Refund permit
68.11(452A)	Revocation of refund permit
68.12(452A)	Income tax credit in lieu of refund
68.13(452A)	Reduction of refund—sales and use tax
68.14(452A)	Terminal withdrawals—meters
68.15(452A)	Terminal and nonterminal storage facility reports and records
68.16(452A)	Method of reporting taxable gallonage
68.17(452A)	Transportation reports

- 68.18(452A) Bill of lading or manifest requirements  
 68.19(452A) Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

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

DIVISION II  
STATEWIDE PROPERTY TAX

- 70.14(437A) Who must file return  
 70.15(437A) Time and place for filing return  
 70.16(437A) Form for filing  
 70.17(437A) Payment of tax  
 70.18(437A) Statute of limitations

70.19(437A)	Billings
70.20(437A)	Refunds
70.21(437A)	Abatement of tax
70.22(437A)	Taxpayers required to keep records
70.23(437A)	Credentials
70.24(437A)	Audit of records

## CHAPTER 71

## ASSESSMENT PRACTICES AND EQUALIZATION

71.1(405,427A,428,441,499B)	Classification of real estate
71.2(421,428,441)	Assessment and valuation of real estate
71.3(421,428,441)	Valuation of agricultural real estate
71.4(421,428,441)	Valuation of residential real estate
71.5(421,428,441)	Valuation of commercial real estate
71.6(421,428,441)	Valuation of industrial land and buildings
71.7(421,427A,428,441)	Valuation of industrial machinery
71.8(428,441)	Abstract of assessment
71.9(428,441)	Reconciliation report
71.10(421)	Assessment/sales ratio study
71.11(441)	Equalization of assessments by class of property
71.12(441)	Determination of aggregate actual values
71.13(441)	Tentative equalization notices
71.14(441)	Hearings before the department
71.15(441)	Final equalization order and appeals
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	Reserved
71.24(421,428,441)	Valuation of dual classification property
71.25(441,443)	Omitted assessments
71.26(441)	Assessor compliance
71.27(441)	Assessor shall not assess own property
71.28(441)	Special counsel

## CHAPTER 72

## EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

72.1(441)	Application for examination
72.2(441)	Examinations
72.3(441)	Eligibility requirements to take the examination
72.4(441)	Appraisal-related experience
72.5(441)	Regular certification
72.6(441)	Temporary certification
72.7	Reserved
72.8(441)	Deputy assessors—regular certification
72.9	Reserved
72.10(441)	Appointment of deputy assessors
72.11(441)	Special examinations
72.12(441)	Register of eligible candidates

- 72.13(441) Course of study for provisional appointees
- 72.14(441) Examining board
- 72.15(441) Appointment of assessor
- 72.16(441) Reappointment of assessor
- 72.17(441) Removal of assessor
- 72.18(421,441) Courses offered by the department of revenue

#### CHAPTER 73

##### PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

- 73.1(425) Eligible claimants
- 73.2(425) Separate homesteads—husband and wife property tax credit
- 73.3(425) Dual claims
- 73.4(425) Multipurpose building
- 73.5(425) Multidwelling
- 73.6(425) Income
- 73.7(425) Joint tenancy
- 73.8(425) Amended claim
- 73.9(425) Simultaneous homesteads
- 73.10(425) Confidential information
- 73.11(425) Mobile, modular, and manufactured homes
- 73.12(425) Totally disabled
- 73.13(425) Nursing homes
- 73.14(425) Household
- 73.15(425) Homestead
- 73.16(425) Household income
- 73.17(425) Timely filing of claims
- 73.18(425) Separate homestead—husband and wife rent reimbursements
- 73.19(425) Gross rent/rent constituting property taxes paid
- 73.20(425) Leased land
- 73.21(425) Property: taxable status
- 73.22(425) Special assessments
- 73.23(425) Suspended, delinquent, or canceled taxes
- 73.24(425) Income: spouse
- 73.25(425) Common law marriage
- 73.26 Reserved
- 73.27(425) Special assessment credit
- 73.28(425) Credit applied
- 73.29(425) Deceased claimant
- 73.30(425) Audit of claim
- 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
- 75.2(445) Partial payment of tax
- 75.3(445) When delinquent
- 75.4(446) Payment of subsequent year taxes by purchaser
- 75.5(428,433,434,437,437A,438,85GA,SF451) Central assessment confidentiality
- 75.6(446) Tax sale
- 75.7(445) Refund of tax
- 75.8(614) Delinquent property taxes

## CHAPTER 76

## DETERMINATION OF VALUE OF RAILROAD COMPANIES

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

## CHAPTER 77

## DETERMINATION OF VALUE OF UTILITY COMPANIES

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

## CHAPTER 78

REPLACEMENT TAX AND STATEWIDE PROPERTY  
TAX ON RATE-REGULATED WATER UTILITIES

## REPLACEMENT TAX

- 78.1(437B) Who must file return
- 78.2(437B) Time and place for filing return
- 78.3(437B) Form for filing
- 78.4(437B) Payment of tax
- 78.5(437B) Statute of limitations
- 78.6(437B) Billings
- 78.7(437B) Refunds
- 78.8(437B) Abatement of tax
- 78.9(437B) Taxpayers required to keep records
- 78.10(437B) Credentials
- 78.11(437B) Audit of records
- 78.12(437B) Information confidential

## STATEWIDE PROPERTY TAX

78.13(437B)	Who must file return
78.14(437B)	Time and place for filing return
78.15(437B)	Form for filing
78.16(437B)	Payment of tax
78.17(437B)	Statute of limitations
78.18(437B)	Billings
78.19(437B)	Refunds
78.20(437B)	Abatement of tax
78.21(437B)	Taxpayers required to keep records
78.22(437B)	Credentials
78.23(437B)	Audit of records

## CHAPTER 79

## REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

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

## CHAPTER 80

## PROPERTY TAX CREDITS AND EXEMPTIONS

80.1(425)	Homestead tax credit
80.2(22,35,426A)	Military service tax exemption
80.3(427)	Pollution control and recycling property tax exemption
80.4(427)	Low-rent housing for the elderly and persons with disabilities
80.5(427)	Speculative shell buildings
80.6(427B)	Industrial property tax exemption
80.7(427B)	Assessment of computers and industrial machinery and equipment
80.8(404)	Urban revitalization partial exemption
80.9(427C,441)	Forest and fruit-tree reservations
80.10(427B)	Underground storage tanks
80.11(425A)	Family farm tax credit
80.12(427)	Methane gas conversion property
80.13(427B,476B)	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries

80.28(404B)	Disaster revitalization area
80.29(427)	Geothermal heating and cooling systems installed on property classified as residential
80.30(426C)	Business property tax credit
80.31(427)	Broadband infrastructure
80.32(427,428,433,434,435,437,438)	Property aiding in disaster or emergency-related work
80.33 to 80.48	Reserved
80.49(441)	Commercial and industrial property tax replacement—county replacement claims
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
80.56(427)	Abatement of taxes

TITLE X  
*CIGARETTES AND TOBACCO*

CHAPTER 81  
ADMINISTRATION

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

CHAPTER 82  
CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS

82.1(453A)	Permits required
82.2(453A)	Partial year permits—payment—refund—exchange
82.3(453A)	Bond requirements
82.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax
82.5(453A)	Cigarette tax stamps
82.6(453A)	Banks authorized to sell stamps—requirements—restrictions
82.7(453A)	Purchase of cigarette tax stamps—discount
82.8(453A)	Affixing stamps
82.9(453A)	Reports
82.10(453A)	Manufacturer's samples
82.11(453A)	Refund of tax—unused and destroyed stamps
82.12(453A)	Delivery sales of alternative nicotine products or vapor products

CHAPTER 83  
TOBACCO TAX

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

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  
TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

85.21(80GA,SF375)	Definitions
85.22(80GA,SF375)	Directory of tobacco product manufacturers

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

CHAPTER 86  
INHERITANCE TAX

86.1(450)	Administration
86.2(450)	Inheritance tax returns and payment of tax



86.3(450)	Audits, assessments and refunds
86.4(450)	Appeals
86.5(450)	Gross estate
86.6(450)	The net estate
86.7(450)	Life estate, remainder and annuity tables—in general
86.8(450B)	Special use valuation
86.9(450)	Market value in the ordinary course of trade
86.10(450)	Alternate valuation date
86.11(450)	Valuation—special problem areas
86.12(450)	The inheritance tax clearance
86.13(450)	No lien on the surviving spouse's share of the estate
86.14(450)	Computation of shares
86.15(450)	Applicability

CHAPTER 87  
IOWA ESTATE TAX

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

CHAPTER 88  
GENERATION SKIPPING TRANSFER TAX

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

CHAPTER 89  
FIDUCIARY INCOME TAX

89.1(422)	Administration
89.2(422)	Confidentiality
89.3(422)	Situs of trusts
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

CHAPTER 90  
Reserved

TITLE XII  
MARIJUANA AND CONTROLLED  
SUBSTANCES STAMP TAX

CHAPTER 91  
ADMINISTRATION OF MARIJUANA AND  
CONTROLLED SUBSTANCES STAMP TAX

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

CHAPTERS 92 to 96  
Reserved

TITLE XIII  
WATER SERVICE EXCISE TAX

CHAPTER 97  
STATE-IMPOSED WATER SERVICE EXCISE TAX

- 97.1(423G) Definitions
- 97.2(423G) Imposition
- 97.3(423G) Administration
- 97.4(423G) Charges and fees included in the provision of water service
- 97.5(423G) When water service is furnished for compensation
- 97.6(423G) Itemization of tax required
- 97.7(423G) Date of billing—effective date and repeal date
- 97.8(423G) Filing returns; payment of tax; penalty and interest
- 97.9(423G) Permits

CHAPTERS 98 to 101  
Reserved

TITLE XIV  
HOTEL AND MOTEL TAX

CHAPTER 102  
Reserved

CHAPTER 103  
STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND  
MOTEL TAXES

- 103.1(423A) Definitions
- 103.2(423A) Administration
- 103.3(423A) Tax imposition and exemptions
- 103.4(423A) Filing returns; payment of tax; penalty and interest
- 103.5(423A) Permits
- 103.6(423A) Special collection and remittance obligations
- 103.7(423A) Certification of funds

CHAPTERS 104 to 106  
Reserved

TITLE XV  
LOCAL OPTION SALES AND  
SERVICE TAX

CHAPTER 107  
LOCAL OPTION SALES AND SERVICES TAX

- 107.1(423B) Definitions
- 107.2(423B) Imposition of local option taxes and notification to the department
- 107.3(423B) Administration
- 107.4(423B) Filing returns; payment of tax; penalty and interest
- 107.5(423B) Permits
- 107.6(423B) Sales subject to local option sales and services tax
- 107.7(423B,423E) Sales not subject to local option tax, including transactions subject to Iowa use tax
- 107.8(423B) Local option sales and services tax payments to local governments
- 107.9(423B) Allocation procedure when sourcing of local option sales tax remitted to the department is unknown
- 107.10(423B) Application of payments
- 107.11(423B) Motor vehicle, recreational vehicle, and recreational boat rental subject to local option sales and services tax
- 107.12(423B) Computation of local option tax due from mixed sales on excursion boats

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 SCHOOL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—  
EFFECTIVE ON OR AFTER APRIL 1, 2003, THROUGH FISCAL YEARS  
ENDING DECEMBER 31, 2022

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

CHAPTERS 110 to 119  
Reserved

TITLE XVI  
*REASSESSMENT EXPENSE FUND*

CHAPTER 120  
 REASSESSMENT EXPENSE FUND

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

CHAPTER 121  
 Reserved

TITLE XVII  
*ASSESSOR CONTINUING EDUCATION*

CHAPTER 122  
 ADMINISTRATION

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

CHAPTER 123  
 CERTIFICATION

- 123.1(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
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

CHAPTER 125  
 REVIEW OF AGENCY ACTION

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

CHAPTER 126  
 PROPERTY ASSESSMENT APPEAL BOARD

- 126.1(421,441) Applicability and definitions
- 126.2(421,441) Appeal and answer
- 126.3(421,441) Nonelectronic service on parties and filing with the board
- 126.4(421,441) Electronic filing system
- 126.5(421,441) Motions and settlements

- 126.6(421,441) Hearing scheduling and discovery plan
- 126.7(421,441) Discovery and evidence
- 126.8(421,441) Hearings before the board
- 126.9(421,441) Posthearing motions
- 126.10(17A,441) Judicial review
- 126.11(22,421) Records access

#### CHAPTERS 127 to 149

Reserved

#### TITLE XVIII DEBT COLLECTION

#### CHAPTER 150

##### FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

- 150.1(421,26USC6402) Purpose and general application of offset of a federal tax overpayment to collect an Iowa income tax obligation
- 150.2(421,26USC6402) Definitions
- 150.3(421,26USC6402) Prerequisites for requesting a federal offset
- 150.4(421,26USC6402) Procedure after submission of evidence
- 150.5(421,26USC6402) Notice by Iowa to the Secretary to request federal offset
- 150.6(421,26USC6402) Erroneous payments to Iowa
- 150.7(421,26USC6402) Correcting and updating notice to the Secretary

#### CHAPTER 151

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

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

#### CHAPTER 152

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

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

#### CHAPTER 153

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

- 153.1(272D) Definitions
- 153.2(272D) Purpose and use
- 153.3(272D) Challenge to issuance of certificate of noncompliance
- 153.4(272D) Use of information
- 153.5(272D) Notice to person of potential sanction of license
- 153.6(272D) Conference
- 153.7(272D) Issuance of certificate of noncompliance

153.8(272D)	Stay of certificate of noncompliance
153.9(272D)	Written agreements
153.10(272D)	Decision of the unit
153.11(272D)	Withdrawal of certificate of noncompliance
153.12(272D)	Certificate of noncompliance to licensing authority
153.13(272D)	Requirements of the licensing authority
153.14(272D)	District court hearing

## CHAPTER 154

CHALLENGES TO ADMINISTRATIVE LEVIES AND  
PUBLICATION OF NAMES OF DEBTORS

154.1(421)	Definitions
154.2(421)	Administrative levies
154.3(421)	Challenges to administrative levies
154.4(421)	Form and time of challenge
154.5(421)	Issues that may be raised
154.6(421)	Review of challenge
154.7(421)	Actions where there is a mistake of fact
154.8(421)	Action if there is not a mistake of fact
154.9 to 154.15	Reserved
154.16(421)	List for publication
154.17(421)	Names to be published
154.18(421)	Release of information

## CHAPTERS 155 to 210

Reserved

## TITLE XIX

*STREAMLINED SALES AND USE TAX RULES*

## CHAPTER 211

## DEFINITIONS

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

## CHAPTER 212

ELEMENTS INCLUDED IN AND EXCLUDED  
FROM A TAXABLE SALE AND SALES PRICE

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

## CHAPTER 213

## MISCELLANEOUS TAXABLE SALES

213.1(423)	Tax imposed
213.2(423)	Athletic events
213.3(423)	Conditional sales contracts
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums, etc.

- 213.5(423) Antiques, curios, old coins, collector's postage stamps, and currency exchanged for greater than face value
- 213.6(423) Communication services furnished by hotel to its guests
- 213.7(423) Consignment sales
- 213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions
- 213.9(423) Explosives used in mines, quarries and elsewhere
- 213.10(423) Sales on layaway
- 213.11(423) Memorial stones
- 213.12(423) Creditors and trustees
- 213.13(423) Sale of pets
- 213.14(423) Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
- 213.15(423) Rental of personal property in connection with the operation of amusements
- 213.16(423) Repossessed goods
- 213.17(423) Sales of signs at retail
- 213.18(423) Tangible personal property made to order
- 213.19(423) Used or secondhand tangible personal property
- 213.20(423) Carpeting and other floor coverings
- 213.21(423) Goods damaged in transit
- 213.22(423) Snowmobiles, motorboats, and certain other vehicles
- 213.23(423) Photographers and photostaters
- 213.24(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
- 213.25(423) Urban transit systems

#### CHAPTER 214

##### MISCELLANEOUS NONTAXABLE TRANSACTIONS

- 214.1(423) Corporate mergers which do not involve taxable sales of tangible personal property 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

#### CHAPTER 215

##### REMOTE SALES AND MARKETPLACE SALES

- 215.1(423) Definitions
- 215.2(423) Retailers with physical presence in Iowa
- 215.3(423) Remote sellers—registration and collection obligations
- 215.4(423) Marketplace facilitators—registration and collection obligations
- 215.5(423) Advertising on a marketplace
- 215.6(423) Commencement of collection obligation and sales tax liability
- 215.7(423) Retailers registered and collecting who fail to meet or exceed sales threshold
- 215.8(423) Coupons; incorporation of rule 701—212.3(423)
- 215.9(423) Customer returns marketplace purchase directly to marketplace seller
- 215.10(423) Exempt and nontaxable sales
- 215.11(423) Other taxes for marketplace sales and items not subject to sales/use tax
- 215.12(423) Administration; incorporation of 701—Chapter 11

- 215.13(423) Filing returns; payment of tax; penalty and interest; incorporation of 701—Chapter 12
- 215.14(423) Permits; incorporation of 701—Chapter 13

CHAPTER 216  
BUNDLED TRANSACTIONS

- 216.1(423) Taxability of bundled transactions
- 216.2(423) Bundled transaction
- 216.3(423) Transactions not taxable as bundled transactions

CHAPTERS 217 and 218  
Reserved

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
- 219.3(423) Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
- 219.4(423) Contractors, subcontractors or builders who are retailers
- 219.5(423) Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa
- 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) 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) Transportation cost
- 219.15(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  
SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED DIGITAL PRODUCTS

- 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
- 223.5(423) Sourcing of tickets or admissions to places of amusement, fairs, and athletic events
- 223.6(423) Sourcing rules for tangible personal property and specified digital products



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 911 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 and forks, and straws
- 225.2(423) A service purchased for resale
- 225.3(423) Services used in the repair or reconditioning of certain tangible personal property
- 225.4(423) Tangible personal property purchased by a person engaged in the performance of a service
- 225.5(423) Maintenance or repair of fabric or clothing
- 225.6(423) The sales price from the leasing of all tangible personal property subject to tax
- 225.7(423) Certain inputs used in taxable vehicle wash and wax services
- 225.8(423) Exemption for commercial enterprises

CHAPTER 226  
AGRICULTURAL RULES

- 226.1(423) Sale or rental of farm machinery and equipment and items used in agricultural production that are attached to a self-propelled implement of husbandry
- 226.2(423) Packaging material used in agricultural production
- 226.3(423) Irrigation equipment used in agricultural production
- 226.4(423) Sale of a draft horse
- 226.5(423) Veterinary services
- 226.6(423) Commercial fertilizer and agricultural limestone
- 226.7(423) Sales of breeding livestock
- 226.8(423) Domesticated fowl
- 226.9(423) Agricultural health promotion items
- 226.10(423) Drainage tile
- 226.11(423) Materials used for seed inoculations
- 226.12(423) Fuel used in agricultural production
- 226.13(423) Water used in agricultural production
- 226.14(423) Bedding for agricultural livestock or fowl
- 226.15(423) Sales by farmers
- 226.16(423) Sales of livestock (including domesticated fowl) feeds
- 226.17(423) Farm machinery, equipment, and replacement parts used in livestock or dairy production
- 226.18(423) Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
- 226.19(423) Nonexclusive lists
- 226.20(423) Grain bins

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

## CHAPTER 231

## 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

235.1(423)	Sanctioned automobile racetrack facilities
235.2(423)	Baseball and softball complex sales tax rebate
235.3(423)	Raceway facility sales tax rebate

## CHAPTER 236

Reserved

## CHAPTER 237

## REINVESTMENT DISTRICTS PROGRAM

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

## CHAPTER 238

## FLOOD MITIGATION PROGRAM

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

## CHAPTER 239

## LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

239.1(423B)	Urban renewal project
239.2(423B)	Definitions
239.3(423B)	Establishing sales and revenue growth
239.4(423B)	Requirements for cities adopting an ordinance
239.5(423B)	Identification of retail establishments
239.6(423B)	Calculation of base year taxable sales amount
239.7(423B)	Determination of tax growth increment amount
239.8(423B)	Distribution of tax base and growth increment amounts
239.9(423B)	Examples
239.10(423B)	Ordinance term

CHAPTER 240  
RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES  
AND USE TAX AGREEMENT

- 240.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used
- 240.2(423) Permissible categories of exemptions
- 240.3(423) Requirement of uniformity in the filing of returns and remittance of funds
- 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  
EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND  
USE TAX AGREEMENT

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

DIVISION I  
STATE-IMPOSED HOTEL AND MOTEL TAX

- 241.3 to 241.5 Reserved

DIVISION II  
EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

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

CHAPTER 242  
FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

- 242.1(29C) Purpose
- 242.2(29C) Definitions
- 242.3(29C) Disaster or emergency-related work

CHAPTERS 243 to 249  
Reserved

CHAPTER 250  
SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

- 250.1(423) Biodiesel production refund