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

Created by 1986 Iowa Acts, Chapter 1245.

#### CHAPTER 1

# STATE BOARD OF TAX REVIEW—ADMINISTRATION 1.1(17A,421) Establishment, membership and location of the state board of tax review 1.2(421,17A) Powers and duties of the state board 1.3(421,17A) Powers and duties not subject to the jurisdiction of the state board

## CHAPTER 2 STATE BOARD OF TAX REVIEW—CONDUCT OF APPEALS AND RULES OF PRACTICE AND PROCEDURE

#### DIVISION I APPELLATE CASES

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

2.1(421,17A)	Definitions
2.2(421,17A)	Appeal and jurisdiction
2.3(421,17A)	Form of appeal
2.4(421,17A)	Certification by director
2.5(421,17A)	Motions
2.6(421,17A)	Answer
2.7(421,17A)	Docketing
2.8(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 CITED THOSE
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

	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

7.34(421) 7.35(421)	Power of attorney Taxpayer designation of tax type and period to which voluntary payments are 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
	CHAPTER 10
INTEREST I	PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS
10.1(421)	Definitions
10.2(421)	Interest
	452A) Interest on refunds and unpaid tax
10.4(421)	Frivolous return penalty
10.5(421)	Improper receipt of credit or refund
10.0(.21)	
10.6(421)	PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991  Paralties
10.6(421)	Penalties Waiver of penalty definitions
10.7(421) 10.8(421)	Waiver of penalty—definitions Penalty exceptions
10.8(421)	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 / 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
10.10 00 10.19	
10.50 += 10.55	WITHHOLDING
10.50 to 10.55	Reserved
	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
	CIGARETTES AND TOBACCO
10.76(453 A)	Penalties
10.76(453A)	
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
10.03 to 10.07	Reserved
	IOWA ESTATE
10.90 to 10.95	Reserved
	GENERATION SKIPPING
10.96 to 10.100	Reserved
10.90 to 10.100	Reserved
	FIDUCIARY INCOME
10.101 to 10.109	Reserved
	YOTEV AND MOTEV
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
, ,	on or after January 1, 1995, unless otherwise designated by the taxpayer
10 116(422 452D)	JEOPARDY ASSESSMENTS
10.116(422,453B)	Jeopardy assessments
10.117(422,453B)	. •
10.118(422,453B)	Time limits
10.119(422,453B)	
10.120(422,453B)	
10.121(422,453B)	Order
10.122(422,453B)	Director's order
10.123(422,453B)	
	Form of surety bond
	Duration of the bond
	Exoneration of the bond
10.120(422,433D)	Exolicitation 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
THE	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)	Permits and negotiated rate agreements
12.4(422)	Nonpermit holders
12.5(422,423)	Regular permit holders responsible for collection of tax
12.6(422,423)	Sale of business
12.7(422)	Bankruptcy, insolvency or assignment for benefit of creditors
12.8(422)	Vending machines and other coin-operated devices
12.9(422)	Claim for refund of tax
12.10(423)	Audit limitation for certain services
12.11	Reserved
12.12(422)	Extension of time for filing
12.13(422)	Determination of filing status
12.14(422,423)	Immediate successor liability for unpaid tax
12.15(422,423)	Officers and partners—personal liability for unpaid tax
12.16(422)	Show sponsor liability
12.17(422)	Purchaser liability for unpaid sales tax
12.18(423)	Biodiesel production refund
12.19(15)	Sales and use tax refund for eligible businesses
	CHAPTER 13
	PERMITS
13.1(422)	Retail sales tax permit required
13.2(422)	Application for permit
13.3(422)	Permit not transferable—sale of business
13.4(422)	Permit—consolidated return optional
13.5(422)	Retailers operating a temporary business Reinstatement of canceled permit
13.6(422) 13.7(422)	Reinstatement of canceled permit  Reinstatement of revoked permit
13.8(422)	Withdrawal of permit
13.9(422)	Loss or destruction of permit
13.10(422)	Change of location
13.11(422)	Change of ownership
13.12(422)	Permit posting
13.13(422)	Trustees, receivers, executors and administrators
13.14(422)	Vending machines and other coin-operated devices
13.15(422)	Other amusements
13.16(422)	Substantially delinquent tax—denial of permit
13.17(422)	Substantially delinquent tax—revocation of permit
	CHAPTER 14
	COMPUTATION OF TAX
14.1(422)	Tax not to be included in price
14.2(422,423,77G	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
	CHAPTER 16
	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(422,423)	Sales of services treated as sales of tangible personal property
16.52(422,423)	Sales of prepaid merchandise cards
	CV.   PERD 4.
	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) 18.61(422,423)	Exempt sales of gases used in the manufacturing process 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,	

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

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

CHAPTERS 21 to 25 Reserved

#### TITLE III SALES TAX ON SERVICES

### CHAPTER 26 SALES AND USE TAX ON SERVICES

	SALES AND USE 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(422)	Barber and beauty
26.10(422)	Boat repair
26.11(422)	Car and vehicle wash and wax
26.12(422)	Carpentry
26.13(422)	Roof, shingle and glass repair
26.14(422)	Dance schools and dance studios
26.15(422)	Dry cleaning, pressing, dyeing and laundering
26.16(422)	Electrical and electronic repair and installation
26.17(422)	Engraving, photography and retouching
26.18(422,423)	Equipment and tangible personal property rental
26.19(422)	Excavating and grading
26.20(422)	Farm implement repair of all kinds
26.21(422)	Flying service
26.22(422)	Furniture, rug, upholstery, repair and cleaning
26.23(422)	Fur storage and repair
26.24(422)	Golf and country clubs and all commercial recreation
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair
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
26 42(422 422)	products and household goods
26.43(422,423)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair

26.47(422)	Turkish baths, massage, and reducing salons
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat, fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved
26.74(422,423)	Aircraft rental
26.75(422,423)	Sign construction and installation
26.76(422,423)	Swimming pool cleaning and maintenance
26.77(422,423)	Taxidermy
26.78(422,423)	Mini-storage
26.79(422,423)	Dating services
26.80(422,423)	Limousine service
26.81(422)	Sales of bundled services contracts
20.01(422)	Suites of building services contracts
	CHAPTER 27
	AUTOMOBILE RENTAL EXCISE TAX
27.1(422,422C,423	) Definitions and characterizations
27.2(422,422C,423	Tax imposed upon rental of automobiles
27.3(422,422C,423	) Lessor's obligation to collect tax
27.4(422,422C,423	) Administration of tax
	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
29.3(123)	
E	CHAPTER 30 ILING 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
30.0(123)	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
(120)	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(422,423)	Definitions
34.2(423)	County treasurer shall collect tax
34.3(423)	Returned vehicles and tax refunded by manufacturers
34.4(423)	Use tax collections required
34.5(423)	Exemptions
34.6(423)	Vehicles subject to registration received as gifts or prizes
34.7(423)	Titling of used foreign vehicles by dealers
34.8(423)	Dealer's retail sales tax returns
34.9(423)	Affidavit forms
34.10(423)	Exempt and taxable purchases of vehicles for taxable rental
34.11(423)	Manufacturer's refund of use tax to a consumer, lessor, or lessee of a defective motor vehicle
34.12(423)	Government payments for a motor vehicle which do not involve government
	purchases of the same
34.13(423)	Transfers of vehicles resulting from corporate mergers and other types of corporate
	transfers
34.14(423)	Refund of use tax paid on the purchase of a motor vehicle
34.15(423)	Registration by manufacturers
34.16(423)	Rebates
34.17(321,423)	Repossession of a vehicle
34.18(423)	Federal excise tax
34.19(423)	Claiming an exemption from Iowa tax
34.20(423)	Affidavit forms
34.21(423)	Insurance companies
	CHAPTERS 35 and 36
	Reserved
	CHAPTER 37
	UNDERGROUND STORAGE TANK RULES
	INCORPORATED BY REFERENCE
37.1(424)	Rules incorporated
	TITLE V
	INDIVIDUAL
	CHAPTER 38
20.1(422)	ADMINISTRATION
38.1(422)	Definitions State of Limitations
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 other spouse
38.16(422)	Preparation of taxpayers' returns by department employees
38.17(422)	Resident determination
38.18(422)	Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return
38.19(422)	Indication of dependent child health care coverage on tax return
	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 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 their 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
• •	- <del>-</del>

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
10.01(122)	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
	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
	CHARTER 42
	CHAPTER 42
40 1(057 400)	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
40.5(400)	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
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(175,422)	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 and volunteer emergency medical services personnel tax
42.49(422)	credit
42.50(422)	Taxpayers trust fund tax credit
	F452) From farm to food donation tax credit
12.51(122,05 011,5	1 102) Trom familio 1004 domaion wit ordate
	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(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
43.0(422)	taxpayers
	taxpayots
	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	

CHAPTER 47 Reserved

	CHAPTER 48		
40.1(400)	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		
40.1(400)	ESTIMATED INCOME TAX FOR INDIVIDUALS		
49.1(422)	Who must pay estimated income tax		
49.2(422)	Time for filing and payment of tax		
49.3(422)	Estimated tax for nonresidents		
49.4(422)	Special estimated tax periods		
49.5(422)	Reporting forms		
49.6(422)	Penalty—underpayment of estimated tax		
49.7(422)	Estimated tax carryforwards and how the carryforward amounts are affected under different circumstances		
	CHAPTER 50		
	APPORTIONMENT OF INCOME FOR RESIDENT		
	SHAREHOLDERS OF S CORPORATIONS		
50.1(422)	Apportionment of income for resident shareholders of S corporations		
50.2	Reserved		
50.3(422)	Distributions		
50.4(422)	Computation of net S corporation income		
50.5(422)	Computation of federal tax on S corporation income		
50.6(422)	Income allocable to Iowa		
50.7(422)	Credit for taxes paid to another state		
50.8 and 50.9	Reserved		
50.10(422)	Example for tax periods beginning on or after January 1, 2002		
TITLE VI CORPORATION			
	CHAPTER 51		
	ADMINISTRATION		
51.1(422)	Definitions		
51.2(422)	Statutes of limitation		
51.3(422)	Retention of records		
51.4(422)	Cancellation of authority to do business		
51.5(422)	Authority for deductions		
51.6(422)	Jeopardy assessments		
51.7(422)	Information confidential		
51.8(422)	Power of attorney		
51.9(422)	Delegation of authority to audit and examine		
01.7(122)	Delegation of authority to addit and examine		

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

	TENALIT 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(175,422)	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,S	F452) From farm to food donation 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)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
53.22(422)	Additional first-year depreciation allowance
53.23(422)	Section 179 expensing
53.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television, or video projects
53.26(422)	Exclusion of biodiesel production refund
	CHAPTER 54 ALLOCATION AND APPORTIONMENT
54.1(422)	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
cc( .==)	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	
	CHAPTED 54	
	CHAPTER 56 ESTIMATED TAX FOR CORPORATIONS	
56 1(422)		
56.1(422) 56.2(422)	Who must pay estimated tax 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	
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	
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(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	
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  High quality job greation program	
58.17(15) 58.18(15E,422)	High quality job creation program  Economic development region revolving fund tax credit	
58.18(15E,422) 58.19(15,422)	Film qualified expenditure tax credit	
30.13(13,422)	rinn quanneu expenditure tax credit	

58.20(15,422)	Film investment tax credit
58.21(15)	High quality jobs program
36.21(13)	riigii quanty joos 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		
	Reserveu	
	TITLE VIII MOTOR FUEL	
	MOTORTUEL	
	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	
* *	Distribution allowance	
68.6(452A)		
68.7(452A)	Supplier credit—uncollectible account Refunds	
68.8(452A)		
68.9(452A)	Claim for refund—payment of claim	
68.10(452A) 68.11(452A)	Refund permit Revocation of refund permit	
00.11(432A)	Revocation of feruna permit	

68.12(452A) 68.13(452A) 68.14(452A) 68.15(452A) 68.16(452A) 68.17(452A) 68.18(452A) 68.19(452A)	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 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	
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. 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

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(405 427 \ 428	3,441,499B) Classification of real estate	
71.1(403,427A,428 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 agricultural real estate  Valuation of residential real estate	
	Valuation of commercial real estate	
71.5(421,428,441) 71.6(421,428,441)		
	Valuation of industrial land and buildings	
	3,441) Valuation of industrial machinery Abstract of assessment	
71.8(428,441)		
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 and 71.24	Reserved	
71.25(441,443)	Omitted assessments	
71.26(441)	Assessor compliance	
	CHAPTER 72	
EXAMINATI	ON 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 0	Pacaryad	

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
72.17(441)	Courses offered by the department of revenue
72.10(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
	Special assessment credit
73.27(425)	-
73.28(425)	Credit applied Deceased claimant
73.29(425)	
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
	CHADTED 74
	CHAPTER 74  MORILE MODULAR AND MANUFACTURED HOME TAY
74.1(425)	MOBILE, MODULAR, AND MANUFACTURED HOME TAX
74.1(435)	Definitions  Mayorant of home to another country
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
	CHAPTED 75
	CHAPTER 75 PROPERTY TAX ADMINISTRATION
75 1(441)	
75.1(441) 75.2(445)	Tax year Partial payment of tax
75.2(445) 75.3(445)	When delinquent
75.4(446)	Payment of subsequent year taxes by purchaser
	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
75.0(011)	Definiquent property water
	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
	438) Filing of annual reports
	438) Comparable sales
	438) Stock and debt approach to unit value
	438) Income capitalization approach to unit value
	438) Cost approach to unit value
77.7(428,433,437,	
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
78 1785GA SEA51	REPLACEMENT TAX ) Who must file return
, ,	) Time and place for filing return
78.2(85GA,SF451 78.3(85GA,SF451	,
78.4(85GA,SF451	,
	) Statute of limitations
78.6(85GA,SF451	
78.7(85GA,SF451	,
	) Abatement of tax
	) Taxpayers required to keep records
(, 101	/ I J = TT

=0.10/0=01.0D1=	
78.10(85GA,SF45)	
78.11(85GA,SF451	) Audit of records
78.12(85GA,SF45	1) Information confidential
	STATEWIDE PROPERTY TAX
78.13(85GA,SF45	
78.14(85GA,SF45	
78.15(85GA,SF45	
78.16(85GA,SF45	
78.17(85GA,SF45	
78.18(85GA,SF45	,
78.19(85GA,SF45	,
78.20(85GA,SF45	,
78.21(85GA,SF45	
78.22(85GA,SF45	
78.23(85GA,SF45	
, 0.20 (00 01 3,01 10	
	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
	CHADTED 90
	CHAPTER 80
00.1(425)	PROPERTY TAX CREDITS AND EXEMPTIONS Homestead tax credit
80.1(425)	
00 2(22 25 42(4)	
80.2(22,35,426A)	Military service tax exemption
80.3(427)	Military service tax exemption Pollution control and recycling property tax exemption
80.3(427) 80.4(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities
80.3(427) 80.4(427) 80.5(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings
80.3(427) 80.4(427) 80.5(427) 80.6(427B)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427) 80.19(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations Dwelling unit property within certain cities
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427) 80.19(427) 80.20(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations Dwelling unit property within certain cities Nursing facilities
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427) 80.19(427) 80.20(427) 80.21(368)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations Dwelling unit property within certain cities Nursing facilities Annexation of property by a city
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427) 80.18(427) 80.19(427) 80.20(427) 80.21(368) 80.22(427)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations Dwelling unit property within certain cities Nursing facilities Annexation of property by a city Port authority
80.3(427) 80.4(427) 80.5(427) 80.6(427B) 80.7(427B) 80.8(404) 80.9(427C,441) 80.10(427B) 80.11(425A) 80.12(427) 80.13(427B,476B) 80.14(427) 80.15(427) 80.16(426) 80.17(427) 80.18(427) 80.19(427) 80.20(427) 80.21(368)	Military service tax exemption Pollution control and recycling property tax exemption Low-rent housing for the elderly and persons with disabilities Speculative shell buildings Industrial property tax exemption Assessment of computers and industrial machinery and equipment Urban revitalization partial exemption Forest and fruit-tree reservations Underground storage tanks Family farm tax credit Methane gas conversion property Wind energy conversion property Mobile home park storm shelter Barn and one-room schoolhouse preservation Agricultural land tax credit Indian housing property Property used in value-added agricultural product operations Dwelling unit property within certain cities Nursing facilities Annexation of property by a city

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	
00.25(121)	residential	
80.30(426C)	Business property tax credit	
80.31 to 80.48	Reserved	
80.49(441)	Commercial and industrial property tax replacement—county replacement claims	
80.50(427,441)	Responsibility of local assessors	
80.51(441)	Responsibility of local boards of review	
80.52(427)	Responsibility of director of revenue	
80.53(427)	Application for exemption	
80.54(427)	Partial exemptions	
80.55(427,441)	Taxable status of property	
80.56(427)	Abatement of taxes	
	TITLE X	
	CIGARETTES AND TOBACCO	
	CHAPTER 81	
04.4/4.50.4.)	ADMINISTRATION	
81.1(453A)	Definitions	
81.2(453A)	Credentials and receipts	
81.3(453A)	Examination of records	
81.4(453A)	Records	
81.5(453A)	Form of invoice	
81.6(453A)	Audit of records—cost, supplemental assessments and refund adjustments	
81.7(453A)	Bonds	
81.8(98)	Penalties	
81.9(98)	Interest	
81.10(98)	Waiver of penalty or interest	
81.11(453A)	Appeal—practice and procedure before the department	
81.12(453A)	Permit—license revocation	
81.13(453A)	Permit applications and denials	
81.14(453A)	Confidential information	
81.15(98)	Request for waiver of penalty	
81.16(453A)	Inventory tax	
	CHAPTER 82	
	CIGARETTE TAX	
82.1(453A)	Permits required	
82.2(453A)	Partial year permits—payment—refund—exchange	
82.3(453A)	Bond requirements	
82.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax	
82.5(453A)	Cigarette tax stamps	
82.6(453A)	Banks authorized to sell stamps—requirements—restrictions	
82.7(453A) 82.7(453A)	Purchase of cigarette tax stamps—discount	
82.8(453A)	Affixing stamps	
82.9(453A)	Reports	
82.9(453A) 82.10(453A)	Manufacturer's samples	
82.10(453A) 82.11(453A)	Refund of tax—unused and destroyed stamps	
02.11(10311)	retuind of the unused and destroyed stamps	

#### CHAPTER 83 TOBACCO TAX

83.1(453A)	Licenses
83.2(453A)	Distributor bond
83.3(453A)	Tax on tobacco products
83.4(453A)	Tax on little cigars
83.5(453A)	Distributor discount
83.6(453A)	Distributor returns
83.7(453A)	Consumer's return
83.8(453A)	Transporter's report
83.9(453A)	Free samples
83.10(453A)	Credits and refunds of taxes
83.11(453A)	Sales exempt from tax
83.12(81GA,HF339	) 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

#### 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
97 1(451)	Administration
87.1(451) 87.2(451)	Confidential and nonconfidential information
87.3(451)	Tax imposed, tax returns, and tax due
	Audits, assessments and refunds
87.4(451) 87.5(451)	Appeals
87.5(451) 87.6(451)	Applicable rules
67.0(431)	Applicable fules
	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
	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
<b>,</b> ,	11

CHAPTER 90 Reserved

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

#### CHAPTER 91 ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

	CONTROLLED SCESSION CESSION
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

	THEN TO THE TOTAL OF THE TANK THE THE TANK THE THE
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  Personal liability of corporate officers and portners for uppeid toy
	Personal liability of corporate officers and partners for unpaid tax Good faith exception for successor liability
	CHAPTER 105
	LOCALLY IMPOSED HOTEL AND MOTEL TAX
105.1(423A)	Local option
105.2(423A)	Tax rate
105.3(423A)	Tax base
105.4(423A)	Imposition dates
105.5(423A)	Adding or absorbing tax
105.6(423A)	Termination dates
	CHAPTER 106
	Reserved
	TITLE XV
	LOCAL OPTION SALES AND SERVICE TAX
	CHAPTER 107
107 1(422D)	LOCAL OPTION SALES AND SERVICE TAX Definitions
107.1(422B) 107.2(422B)	Local option sales and service tax
107.2(422B) 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)	
107.10(422B)	Local option sales and service tax payments to local governments
107.11(422B) 107.12(422B)	Procedure if county of receipt's origins is unknown Computation of local option tax due from mixed sales on excursion boats
107.12(422B) 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,422B	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
100 5(4225)	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) 108.7(422E)	Deposits of receipts  Local option school infrastructure sales and service tax payments to school districts
100.7( <del>1</del> 22E)	Local option school infrastructure saies and service tax payments to school districts

108.8(422E)	Construction contract refunds
108.9(422E)	28E agreements
	CHAPTER 109
NEW SCHO	OL INFRASTRUCTURE LOCAL OPTION SALES AND SERVICES TAX—
EFFE	CTIVE 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
104 17441)	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
	CHAPTERS 126 to 149
	Reserved
	TITLE XVIII
	DEBT COLLECTION
	CHAPTER 150
	FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS
150.1(421,26USC	6402) Purpose and general application of offset of a federal tax overpayment to collect an Iowa income tax obligation
150.2(421,26USC	
, ,	6402) Prerequisites for requesting a federal offset
	6402) Procedure after submission of evidence
	6402) Notice by Iowa to the Secretary to request federal offset
, ,	6402) Erroneous payments to Iowa
	6402) 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

#### 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

EICEINSE SIN	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
211 1(422)	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
212 1(422)	Tax imposed
213.1(423)	Athletic events
213.2(423)	Conditional sales contracts
213.3(423)	
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums,
212 5(422)	etc.
213.5(423)	Antiques, curios, old coins, collector's postage stamps, and currency exchanged
212 6(422)	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
213.11(423)	Creditors and trustees
213.12(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
213.17(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
213.22(423)	Photographers and photostaters
213.24(423)	Sale, transfer or exchange of tangible personal property or taxable enumerated
213.24(423)	services between affiliated corporations
213.25(423)	Urban transit systems
, ,	
	CHAPTER 214
2141(422)	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
	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
217.8(123)	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
222 1(422)	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)	Rundled transactions in telecommunication service
224.6(423)	Bundled transactions in telecommunication service
	Sourcing telecommunication service
224.7(423)	Sourcing telecommunication service General billing issues
224.7(423) 224.8(34A)	Sourcing telecommunication service General billing issues Prepaid wireless E911 surcharge
224.7(423)	Sourcing telecommunication service General billing issues
224.7(423) 224.8(34A)	Sourcing telecommunication service General billing issues Prepaid wireless E911 surcharge State sales tax exemption for central office equipment and transmission equipment  CHAPTER 225
224.7(423) 224.8(34A)	Sourcing telecommunication service General billing issues Prepaid wireless E911 surcharge State sales tax exemption for central office equipment and transmission equipment  CHAPTER 225 RESALE AND PROCESSING EXEMPTIONS PRIMARILY
224.7(423) 224.8(34A) 224.9(423)	Sourcing telecommunication service General billing issues 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
224.7(423) 224.8(34A)	Sourcing telecommunication service General billing issues 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 Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons
224.7(423) 224.8(34A) 224.9(423) 225.1(423)	Sourcing telecommunication service General billing issues 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 Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
224.7(423) 224.8(34A) 224.9(423)	Sourcing telecommunication service General billing issues 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 Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons

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
226 1(422)	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
	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

	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)	Sanctioned baseball and softball tournament facility and movie site
255.2(425)	
	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) 239.8(423B)	Determination of tax growth increment amount Distribution of tax base and growth increment amounts			
239.9(423B)	Examples			
239.10(423B)	Ordinance term			
, ,	CIVA PETER A40			
рін	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(423A)	Definitions			
241.4(423A)	Imposition of tax			
241.5(423A)	Exemptions			
DIVISION II				
241.6(423D)	EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT  Definitions			
241.7(423D) 241.7(423D)	Tax imposed			
241.7(423D) 241.8(423D)	Exemption			
2.1.0(1232)				