REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, chapter 1245.

CHAPTERS 1 and 2 Reserved

CHAPTER 3 VOLUNTARY DISCLOSURE PROGRAM Voluntary disclosure program

CHAPTER 4 MULTILEVEL MARKETER AGREEMENTS

4.1(421) Multilevel marketers—in general

3.1(421,422,423)

5.14(17A,22) 5.15(17A,22)

5.16(17A,22)

6.7(68B)

6.8(421)

CHAPTER 5

PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

(Uniform Rules)

5.1(17A,22)	Definitions
5.3(17A,22)	Requests for access to records
5.6(17A,22)	Procedure by which additions, dissents, or objections may be entered into certain
	records
5.9(17A,22)	Disclosures without the consent of the subject
5.10(17A,22)	Routine use
5.11(17A,22)	Consensual disclosure of confidential records
5.12(17A,22)	Release to subject
5.13(17A,22)	Availability of records

TITLE I ADMINISTRATION

CHAPTER 6

ORGANIZATION, PUBLIC INSPECTION

	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	

CHAPTER 7

PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

7.1(421,17A)	Applicability and scope of rules
7.2(421,17A)	Definitions
7.3(17A)	Business hours
7.4(17A)	Computation of time, filing of documents
7.5(17A)	Form and style of papers
7.6(17A)	Persons authorized to represent themselves or others

Tax return extension in disaster areas

Personally identifiable information

Other groups of records

Applicability

Consent to sell

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		
7.12(17A) 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 7.32(421) Mailing to the last known address			
7.33(421)	Mailing to the last-known address		
7.34(421)	Power of attorney		
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are		
	to be applied		
CHADTED Q			
	CHAPTER 8		
0.1/17 / 401)	FORMS AND COMMUNICATIONS		
8.1(17A,421)	Definitions		
8.2(17A,421)	Department forms		
8.3(17A,421)	Substitute forms		
8.4(17A)	Description of forms		
8.5(422)	Electronic filing of Iowa income tax returns		
	CHADTED O		
	CHAPTER 9		
	FILING AND EXTENSION OF TAX LIENS		
0.1/400.400	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

CHAPTER 10 INTEREST, PENALTY, EXCEPTIONS TO PENALTY, AND JEOPARDY ASSESSMENTS		
10.1(421)	Definitions	
10.1(421)	Interest	
, ,	452A) Interest on refunds and unpaid tax	
10.4(421)	Frivolous return penalty	
10.5(421)	Improper receipt of credit or refund	
10.3(421)		
10.6(404)	PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991	
10.6(421)	Penalties	
10.7(421)	Waiver of penalty—definitions	
10.8(421)	Penalty exceptions	
10.9(421)	Notice of penalty exception for one late return in a three-year period	
10.10 to 10.19	Reserved	
	RETAIL SALES	
10.20 to 10.29	Reserved	
	USE	
10.30 to 10.39	Reserved	
	INDIVIDUAL INCOME	
10.40 to 10.49	INDIVIDUAL INCOME Reserved	
10.70 to 10.7	Reserved	
	WITHHOLDING	
10.50 to 10.55	Reserved	
	CORPORATE	
10.56 to 10.65	Reserved	
	FINANCIAL INSTITUTIONS	
10.66 to 10.70	Reserved	
10.00 10 10.70		
10.71(452.4)	MOTOR FUEL Denotity and an foregreent provisions	
10.71(452A)	Penalty and enforcement provisions Interest	
10.72(452A) 10.73 to 10.75	Reserved	
10.75 to 10.75	Reserveu	
	CIGARETTES AND TOBACCO	
10.76(453A)	Penalties	
10.77(453A)	Interest	
10.78	Reserved	
10.79(453A)	Request for statutory exception to penalty	
10.80 to 10.84	Reserved	
	INHERITANCE	
10.85 to 10.89	Reserved	
	IOWA ESTATE	
10.90 to 10.95	Reserved	
10.90 to 10.95		
10.06 / 10.100	GENERATION SKIPPING	
10.96 to 10.100	Reserved	
	FIDUCIARY INCOME	
10.101 to 10.109	Reserved	
HOTEL AND MOTEL		
10.110 to 10.114	Reserved	

ALL TAXES 10.115(421) Application of payments to penalty, interest, and then tax due for payments may on or after January 1, 1995, unless otherwise designated by the taxpayer			
	JEOPARDY ASSESSMENTS		
10.116(422,453B)			
10.117(422,453B)			
10.118(422,453B)			
10.119(422,453B)			
10.120(422,453B)			
10.120(122,133B) 10.121(422,453B)	<u> </u>		
10.122(422,453B)			
10.123(422,453B)			
	Form of surety bond		
	Duration of the bond		
	Exoneration of the bond		
10.120(122,133B)	L'Adheration of the bond		
	TITLE II EXCISE		
	EACISE		
	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)			
Zinio(1.20) Bonding procedure			
	CHAPTER 12		
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST			
12.1(422)	Returns and payment of tax		
12.2(422,423)	Remittances		
12.3(422)	Permits and negotiated rate agreements		
12.4(422)	Nonpermit holders		
12.5(422,423)	Regular permit holders responsible for collection of tax		
12.6(422,423)	Sale of business		
12.7(422)	Bankruptcy, insolvency or assignment for benefit of creditors		
12.8(422)	Vending machines and other coin-operated devices		
12.9(422)	Claim for refund of tax		
12.10(423)	Audit limitation for certain services		
12.11	Reserved		
12.12(422)	Extension of time for filing		
12.13(422)	Determination of filing status		
12.14(422,423)	-		
12.15(422,423)			
12.16(422) Show sponsor liability			
12.17(423) Purchaser liability for unpaid sales tax			
12.18(423) Biodiesel production refund			

12.19(15)	Sales and use tax refund for eligible businesses	
12.20(423)	Collection, permit, and tax return exemption for certain out-of-state businesses	
	CHADTED 12	
	CHAPTER 13 PERMITS	
13.1(422)	Retail sales tax permit required	
13.1(422)	Application for permit	
13.2(422)	Permit not transferable—sale of business	
13.4(422)	Permit—consolidated return optional	
13.5(422)	Retailers operating a temporary business	
13.6(422)	Reinstatement of canceled permit	
13.7(422)	Reinstatement of revoked permit	
13.8(422)	Withdrawal of permit	
13.9(422)	Loss or destruction of permit	
13.10(422)	Change of location	
13.11(422)	Change of ownership	
13.12(422)	Permit posting	
13.13(422)	Trustees, receivers, executors and administrators	
13.14(422)	Vending machines and other coin-operated devices	
13.15(422)	Other amusements	
13.16(422)	Substantially delinquent tax—denial of permit	
13.17(422)	Substantially delinquent tax—revocation of permit	
	CHADTED 14	
CHAPTER 14		
COMPUTATION OF TAX		
14.1(422) Tax not to be included in price		
14.2(422,423,77GA,ch1130) Retail bracket system for state sales and local option sales and service 14.3(422,423) Taxation of transactions due to rate change		
17.5(722,725) Taxadon of transactions due to fate change		
CHAPTER 15		
15 1(422)	DETERMINATION OF A SALE AND SALE PRICE	
15.1(422) 15.2(422,423)	Conditional sales to be included in gross sales Repossessed goods	
15.3(422,423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and	
13.3(422,423)	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	
15 14(422 422)	to these services	
15.14(422,423)	Installation charges when tangible personal property is sold at retail	
15.15(422)	Premiums and gifts Gift certificates	
15.16(422)		
15.17(422,423) 15.18(422,423)	Finance charge Coins and other currency exchanged at greater than face value	
13.10(722,723)	coms and onici currency exchanged at greater than face value	

15.19(422,423)	Trade-ins
15.20(422,423)	Corporate mergers which do not involve taxable sales of tangible personal property
	or services
	CHAPTER 16
	TAXABLE SALES
16.1(422)	Tax imposed
16.2(422)	Used or secondhand tangible personal property
16.3(422,423)	Tangible personal property used or consumed by the manufacturer thereof
16.4(422,423)	Patterns, dies, jigs, tools, and manufacturing or printing aids
16.5(422,423)	Explosives used in mines, quarries and elsewhere
16.6(422,423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates
	and wood mounts
16.7	Reserved
16.8(422,423)	Wholesalers and jobbers selling at retail
16.9(422,423)	Materials and supplies sold to retail stores
16.10(422,423)	Sales to certain corporations organized under federal statutes
16.11(422,423)	Paper plates, paper cups, paper dishes, paper napkins, paper, wooden or plastic
	spoons and forks and straws
16.12(422)	Tangible personal property purchased for resale but incidentally consumed by
	the purchaser
16.13(422)	Property furnished without charge by employers to employees
16.14(422)	Sales in interstate commerce—goods delivered into this state
16.15(422)	Owners or operators of buildings
16.16(422,423)	Tangible personal property made to order
16.17(422,423)	Blacksmith and machine shops
16.18(422,423)	Sales of signs at retail
16.19(422,423)	Products sold by cooperatives to members or patrons
16.20(422,423)	Municipal utilities, investor-owned utilities, or municipal or rural electrification
	cooperatives or associations
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,
16.27 and 16.28	fairs, and games Reserved
	Rental of personal property in connection with the operation of amusements
16.29(422) 16.30(422)	Commercial amusement enterprises—companies or persons which contract to
10.30(422)	furnish show for fixed fee
16.31	Reserved
16.32(422)	River steamboats
16.33(422)	Pawnbrokers
16.34(422,423)	Druggists and pharmacists
16.35(422,423)	Memorial stones
16.36(422)	Communication services furnished by hotel to its guests
16.37(422)	Private clubs
16.38	Reserved
16.39(422)	Athletic events
16.40(422,423)	Iowa dental laboratories
16.41(422,423)	Dental supply houses
` ' '	** *

16.42(422)	News distributors and magazine distributors
16.43(422,423)	Magazine subscriptions by independent dealers
16.44(422,423) Sales by finance companies	
16.45(422,423)	Sale of baling wire and baling twine
16.46(422,423)	Snowmobiles and motorboats
16.47(422)	Conditional sales contracts
16.48(422,423)	Carpeting and other floor coverings
16.49(422,423)	Bowling
16.50(422,423)	Various special problems relating to public utilities
16.51(423)	Sales of services treated as sales of tangible personal property
,	
	CHAPTER 17
17 1(400 400)	EXEMPT SALES
17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
17.2(422)	Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4	Reserved Salas to the American Red Cross the Coast Cward Applicant News Marine Coast
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps
17 ((400 400)	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 Sales in interstate commerce—goods transported or shipped from this state
17.8(422)	
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	
17 20 (422)	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) 17.26(422,423)	Exempt sales by excursion boat licensees
17.20(422,423)	Bedding for agricultural livestock or fowl Statewide notification center service exemption
17.28(422,423)	State fair and fair societies
17.29(422,423)	Reciprocal shipment of wines
17.29(422,423)	Nonprofit organ procurement organizations
17.30(422,423)	Sale of electricity to water companies
17.31(422,423)	Food and beverages sold by certain organizations are exempt
17.32(422)	Sales of building materials, supplies and equipment to not-for-profit rural water
districts	
17.34(422,423)	Sales to hospices

17.35(422,423)	Sales of livestock ear tags
17.36(422,423) Sale or rental of information services	
17.37(422,423) Temporary exemption from sales tax on certain utilities	
17.38(422,423) State sales tax phase-out on energies	
17.39(422,423)	Art centers
17.40(422,423)	Community action agencies
17.41(422,423)	Legislative service bureau
	CHAPTED 10
T	CHAPTER 18
1.	AXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE
19 1(422 422)	
18.1(422,423) 18.2(422,423)	Tangible personal property purchased from the United States government 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
16.3(422,423)	government
18.6(422,423)	Relief agencies
18.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar
16.7(422,423)	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
18 33(422 423)	services between affiliated corporations Printers' and publishers' supplies exemption with retroactive effective date
18.33(422,423) 18.34(422,423)	Automatic data processing
18.35(422,423)	Drainage tile
10.33(422,423)	Diamage the

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, but before July 1, 2016
18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media
	CHAPTER 19
	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
	CIT
	CH

CHAPTER 20

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

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

CHAPTERS 21 to 25

Reserved

TITLE III SALES TAX ON SERVICES

CHAPTER 26

SALES AND USE TAX ON SERVICES

26.1(422)	Definition and scope
26.2(422)	Enumerated services exempt
26.3(422)	Alteration and garment repair
26.4(422)	Armored car
26.5(422)	Vehicle repair
26.6(422)	Battery, tire and allied
26.7(422)	Investment counseling
26.8(422)	Bank and financial institution service charges
26.9(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(423)	Photography and retouching
26.18(422,423)	Equipment and tangible personal property rental
26.19(422)	Excavating and grading
26.20(422)	Farm implement repair of all kinds
26.21(422)	Flying service
26.22(422)	Furniture, rug, upholstery, repair and cleaning
26.23(422)	Fur storage and repair

26.24(422)	Golf and country clubs and all commercial recreation
26.25(422)	House and building moving
26.26(422)	Household appliance, television and radio repair
26.27(422)	Jewelry and watch repair
26.28(422)	Machine operators
26.29(422)	Machine repair of all kinds
26.30(422)	Motor repair
26.31(422)	Motorcycle, scooter and bicycle repair
26.32(422)	Oilers and lubricators
26.33(422)	Office and business machine repair
26.34(422)	Painting, papering and interior decorating
26.35(422)	Parking facilities
26.36(422)	Pipe fitting and plumbing
26.37(422)	Wood preparation
26.38(422)	Private employment agency, executive search agency
26.39(422)	Printing and binding
26.40(422)	Sewing and stitching
26.41(422)	Shoe repair and shoeshine
26.42(422)	Storage warehousing, storage locker, and storage warehousing of raw agricultural
()	products and household goods
26.43(422,423)	Telephone answering service
26.44(422)	Test laboratories
26.45(422)	Termite, bug, roach, and pest eradicators
26.46(422)	Tin and sheet metal repair
26.47(422)	Turkish baths, massage, and reducing salons
26.48(422)	Vulcanizing, recapping or retreading
26.49	Reserved
26.50(422)	Weighing
26.51(422)	Welding
26.52(422)	Well drilling
26.53(422)	Wrapping, packing and packaging of merchandise other than processed meat,
	fish, fowl and vegetables
26.54(422)	Wrecking service
26.55(422)	Wrecker and towing
26.56(422)	Cable and pay television
26.57(422)	Camera repair
26.58(422)	Campgrounds
26.59(422)	Gun repair
26.60(422)	Janitorial and building maintenance or cleaning
26.61(422)	Lawn care
26.62(422)	Landscaping
26.63(422)	Pet grooming
26.64(422)	Reflexology
26.65(422)	Tanning beds and tanning salons
26.66(422)	Tree trimming and removal
26.67(422)	Water conditioning and softening
26.68(422)	Motor vehicle, recreational vehicle and recreational boat rental
26.69(422)	Security and detective services
26.70	Reserved
26.71(422,423)	Solid waste collection and disposal services
26.72(422,423)	Sewage services
26.73	Reserved

26.74(422,423) 26.75(422,423) 26.76(422,423) 26.77(422,423) 26.78(422,423) 26.79(422,423)	Aircraft rental Sign construction and installation Swimming pool cleaning and maintenance Taxidermy Mini-storage Dating services
26.80(422,423) 26.81(422)	Personal transportation service Sales of bundled services contracts
	CHAPTER 27
27.1(423C)	AUTOMOBILE RENTAL EXCISE TAX Definitions and characterizations
27.2(423C)	Tax imposed upon rental of automobiles
27.3(423C)	Lessor's obligation to collect tax
27.4(423C)	Administration of tax
	TITLE IV USE
	CHAPTER 28
	DEFINITIONS
28.1(423)	Taxable use defined
28.2(423)	Processing of property defined
28.3(423)	Purchase price defined
28.4(423)	Retailer maintaining a place of business in this state defined
	CHAPTER 29
	CERTIFICATES
29.1(423)	Certificate of registration
29.2(423)	Cancellation of certificate of registration
29.3(423)	Certificates of resale, direct pay permits, or processing
	CHAPTER 30
FII	ING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST
30.1(423)	Liability for use tax and denial and revocation of permit
30.2(423)	Measure of use tax
30.3(421,423)	Consumer's use tax return
30.4(423)	Retailer's use tax return
30.5(423)	Collection requirements of registered retailers
30.6(423)	Bracket system to be used by registered vendors
30.7(423)	Sales tax or use tax paid to another state
30.8(423)	Registered retailers selling tangible personal property on a conditional sale contract basis
30.9(423)	Registered vendors repossessing goods sold on a conditional sale contract basis
30.10(423)	Penalties for late filing of a monthly tax deposit or use tax returns
30.11(423)	Claim for refund of use tax
30.12(423)	Extension of time for filing
	CHAPTER 31
	RECEIPTS SUBJECT TO USE TAX
31.1(423)	Transactions consummated outside this state
31.2(423)	Goods coming into this state
31.3(423)	Sales by federal government or agencies to consumers
31.4(423)	Sales for lease of vehicles subject to registration—taxation and exemptions

31.5(423)	Motor vehicle use tax on long-term leases
31.6(423)	Sales of aircraft subject to registration
31.7(423)	Communication services
	CHAPTER 32
	RECEIPTS EXEMPT FROM USE TAX
22 1(422)	
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 Exemption for vehicles used in interstate commerce
32.4(423) 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 subject to registration Exemption for vehicles operated under Iowa Code chapter 326
32.11(423)	Exemption for vehicles purchased for rental or lease
32.12(423)	Exemption for vehicles previously purchased for rental
32.13(423)	Exempt use of aircraft on and after July 1, 1999
32.14(423)	Exemption for tangible personal property brought into Iowa under Iowa Code
32.17(723)	section 29C.24
	Section 270.21
	CHAPTER 33
	RECEIPTS SUBJECT TO USE TAX DEPENDING ON
	METHOD OF TRANSACTION
33.1	Reserved
33.2(423)	Federal manufacturer's or retailer's excise tax
33.3(423)	Fuel consumed in creating power, heat or steam for processing or generating
	electric current
33.4(423)	Repair of tangible personal property outside the state of Iowa
33.5(423)	Taxation of American Indians
33.6(422,423)	Exemption for property used in Iowa only in interstate commerce
33.7(423)	Property used to manufacture certain vehicles to be leased
33.8(423)	Out-of-state rental of vehicles subject to registration subsequently used in Iowa
33.9(423)	Sales of mobile homes, manufactured housing, and related property and services
33.10(423)	Tax imposed on the use of manufactured housing as tangible personal property
	and as real estate
	CHAPTER 34
	VEHICLES SUBJECT TO REGISTRATION
34.1(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

24 12(422)	
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
J4.13(423)	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 25 1 26
	CHAPTERS 35 and 36
	Reserved
	CHAPTER 37
	UNDERGROUND STORAGE TANK RULES
	INCORPORATED BY REFERENCE
37.1(424)	Rules incorporated
	TITLE V
	INDIVIDUAL
	CHAPTER 38
	ADMINISTRATION
38.1(422)	Definitions
38.2(422)	Statute of limitations
38.3(422)	Retention of records
38.4(422)	Authority for deductions
38.5(422)	Jeopardy assessments
38.6(422)	Information deemed confidential
38.7(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
	CHADTED 20
	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
37.8(422)	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
33110(122)	in the next tax year
39.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven
37.11(122)	because the individual was killed outside the United States due to military or
	terroristic action
39.12(422)	Tax benefits for persons in the armed forces deployed outside the United States and
37.12(122)	for certain other persons serving in support of those forces
39.13	Reserved
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous
37.11(122)	duty area
39.15(422)	Special tax computation for taxpayers who are 65 years of age or older
	CHAPTER 40
	DETERMINATION OF NET INCOME
40.1(422)	Net income defined
40.2(422)	Interest and dividends from federal securities
40.3(422)	Interest and dividends from foreign securities and securities of state and other
10.5(122)	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
40.22(422) 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
10.51(122)	Time, from nome expenses of suite registators

40.32(422)	Interest and dividends from regulated investment companies which are exempt
	from federal income tax
40.33	Reserved
40.34(422)	Exemption of restitution payments for persons of Japanese ancestry
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans
	or beneficiaries of disabled veterans
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan
	program
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum
	underground storage tank fund board
40.38(422)	Capital gain deduction or exclusion for certain types of net capital gains
40.39(422)	Exemption of interest from bonds or notes issued to fund the 911 emergency
, ,	telephone system
40.40(422)	Exemption of active-duty military pay of national guard personnel and armed
	forces reserve personnel received for services related to operation desert shield
40.41	Reserved
40.42(422)	Depreciation of speculative shell buildings
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home
,	health care services to a relative
40.44(422,541A)	Individual development accounts
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement
,	accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals,
()	individuals who are 55 years of age or older, surviving spouses, and survivors
40.48(422)	Health insurance premiums deduction
40.49(422)	Employer social security credit for tips
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans
40.51(422)	Exemption of active-duty military pay of national guard personnel and armed
	forces military reserve personnel for overseas services pursuant to military orders
	for peacekeeping in the Bosnia-Herzegovina area
40.52(422)	Mutual funds
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust
,	and addition to income for refunds of contributions previously deducted
40.54(422)	Roth individual retirement accounts
40.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political
,	subdivisions
40.57(422)	Installment sales by taxpayers using the accrual method of accounting
40.58(422)	Exclusion of distributions from retirement plans by national guard members and
,	members of military reserve forces of the United States
40.59	Reserved
40.60(422)	Additional first-year depreciation allowance
40.61(422)	Exclusion of active duty pay of national guard members and armed forces military
,	reserve members for service under orders for Operation Iraqi Freedom, Operation
	Noble Eagle, Operation Enduring Freedom or Operation New Dawn
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of
· - (· -)	more than 100 miles for performance of service as a member of the national
	guard or armed forces military reserve
40.63(422)	Exclusion of income from military student loan repayments
. 5.02 (.22)	

40.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces
40 65(422)	who has died while on active duty
40.65(422)	Section 179 expensing Deduction for certain unreimbursed expenses relating to a human organ transplant
40.66(422) 40.67(422)	Deduction for alternative motor vehicles
40.68(422)	Injured veterans grant program
40.69(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
40.70(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
40.71(422)	Exclusion for certain victim compensation payments
40.72(422)	Exclusion of Vietnam Conflict veterans bonus
40.73(422)	Exclusion for health care benefits of nonqualified tax dependents
40.74(422)	Exclusion for AmeriCorps Segal Education Award
40.75(422)	Exclusion of certain amounts received from Iowa veterans trust fund
40.76(422)	Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard
40.77(422)	Exclusion of biodiesel production refund
40.78(422)	Allowance of certain deductions for 2008 tax year
40.79(422)	Special filing provisions related to 2010 tax changes
40.80(422)	Exemption for military retirement pay
40.81(422)	Iowa ABLE savings plan trust
40.82(422,541B)	First-time homebuyer savings accounts
40.83(422)	Like-kind exchanges of personal property completed after December 31, 2017, but
(.22)	before tax periods beginning on or after January 1, 2020
	CHAPTER 41
41 1(422)	DETERMINATION OF TAXABLE INCOME
41.1(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required
41.2(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations
41.2(422) 41.3(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund
41.2(422) 41.3(422) 41.4(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction
41.2(422) 41.3(422) 41.4(422) 41.5(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422) 41.12(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422) 41.12(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422) 42.1(257,422)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422) 42.1(257,422) 42.2(422D)	DETERMINATION OF TAXABLE INCOME Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax Emergency medical services income surtax
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422) 42.1(257,422) 42.2(422D) 42.3(422)	Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax Emergency medical services income surtax Exemption credits
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422) 42.1(257,422) 42.2(422D)	Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax Emergency medical services income surtax Exemption credits Tuition and textbook credit for expenses incurred for dependents attending grades
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.9(422) 41.10(422) 41.11(422) 41.13(422) 42.1(257,422) 42.2(422D) 42.3(422) 42.4(422)	Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax Emergency medical services income surtax Exemption credits Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
41.2(422) 41.3(422) 41.4(422) 41.5(422) 41.6(422) 41.7(422) 41.8(422) 41.10(422) 41.11(422) 41.12(422) 41.13(422) 42.1(257,422) 42.2(422D) 42.3(422)	Verification of deductions required Federal rulings and regulations Federal income tax deduction and federal refund Optional standard deduction Itemized deductions Itemized deductions—separate returns by spouses Itemized deductions—part-year residents Itemized deductions—nonresidents Annualizing income Income tax averaging Reduction in state itemized deductions for certain high-income taxpayers Deduction for home mortgage interest for taxpayers with mortgage interest credit Iowa income taxes and Iowa tax refund CHAPTER 42 ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS School district surtax Emergency medical services income surtax Exemption credits Tuition and textbook credit for expenses incurred for dependents attending grades

42.7(422)	Out-of-state tax credit for minimum tax
42.7(422) 42.8(422)	Withholding and estimated tax credits
42.9(422)	Motor fuel credit
42.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year
42.11(15,422)	Research activities credit
42.11(13,422)	New jobs credit
` '	Earned income credit
42.13(422) 42.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
` /	Child and dependent care credit
42.15(422)	Franchise tax credit
42.16(422)	Eligible housing business tax credit
42.17(15E)	Assistive device tax credit
42.18(422)	
42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
42.20(422)	with Part 2 applications approved and tax credits reserved prior to July 1, 2014
42.20(422)	Ethanol blended gasoline tax credit
42.21(15E)	Eligible development business investment tax credit
42.22(15E,422)	Venture capital credits
42.23(15)	New capital investment program tax credits
42.24(15E,422)	Endow Iowa tax credit
42.25(422)	Soy-based cutting tool oil tax credit
42.26(15I,422)	Wage-benefits tax credit
42.27(422,476B)	Wind energy production tax credit
42.28(422,476C)	Renewable energy tax credit
42.29(15)	High quality job creation program
42.30(15E,422)	Economic development region revolving fund tax credit
42.31(422)	Early childhood development tax credit
42.32(422)	School tuition organization tax credit
42.33(422)	E-85 gasoline promotion tax credit
42.34(422)	Biodiesel blended fuel tax credit
42.35(422)	Soy-based transformer fluid tax credit
42.36(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
42.37(15,422)	Film qualified expenditure tax credit
42.38(15,422)	Film investment tax credit
42.39(422)	Ethanol promotion tax credit
42.40(422)	Charitable conservation contribution tax credit
42.41(15,422)	Redevelopment tax credit
42.42(15)	High quality jobs program
42.43(16,422)	Disaster recovery housing project tax credit
42.44(422)	Deduction of credits
42.45(15)	Aggregate tax credit limit for certain economic development programs
42.46(422)	E-15 plus gasoline promotion tax credit
42.47(422)	Geothermal tax credits
42.48(422)	Solar energy system tax credit
42.49(422)	Volunteer fire fighter, volunteer emergency medical services personnel and reserve
	peace officer tax credit
42.50(422)	Taxpayers trust fund tax credit
42.51(422,85GA,S	SF452) From farm to food donation tax credit
42.52(422)	Adoption tax credit
42.53(15)	Workforce housing tax incentives program
42.54(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after July 1, 2014, and before August 15, 2016

42.55(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after August 15, 2016
42.56(15,422)	Renewable chemical production tax credit program
	CHAPTER 43
	ASSESSMENTS AND REFUNDS
42 1(422)	Notice of discrepancies
43.1(422) 43.2(422)	Notice of discrepancies Notice of assessment, supplemental assessments and refund adjustments
43.2(422)	Overpayments of tax
43.4(68A,422,456A	
43.5(422)	Abatement of tax
43.6 and 43.7	Reserved
43.8(422)	Livestock production credit refunds for corporate taxpayers and individual
(.==)	taxpayers
	····- 1 ··/
	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
	CHADTED 46
	CHAPTER 46 WITHHOLDING
46 1(422)	Who must withhold
46.1(422) 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
(10)	assistance programs
46.10(403)	Targeted jobs withholding tax credit
	CVV PETER AS
	CHAPTER 47
	Reserved
	CHAPTER 48
	COMPOSITE RETURNS
48.1(422)	Composite returns
48.2(422)	Definitions
48.3(422)	Filing requirements
48.4	Reserved
48.5(422)	Composite return required by director
48.6(422)	Determination of composite Iowa income

48.7(422)	Determination of composite Iowa tax
48.8(422)	Estimated tax
48.9(422)	Time and place for filing
	CHARTER 40
	CHAPTER 49
40 1(422)	ESTIMATED INCOME TAX FOR INDIVIDUALS
49.1(422) 49.2(422)	Who must pay estimated income tax 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
47.7(422)	different circumstances
	different en earnstances
	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 Everyole for toy periods having an anoften January 1, 2002
50.10(422)	Example for tax periods beginning on or after January 1, 2002
	TITLE VI CORPORATION
	CHAPTER 51
51 1(400)	ADMINISTRATION
51.1(422)	Definitions State of the state
51.2(422)	Statutes of limitation Retention of records
51.3(422)	
51.4(422)	Cancellation of authority to do business
51.5(422) 51.6(422)	Authority for deductions Jeopardy assessments
51.7(422)	Information confidential
51.8(422)	Power of attorney
51.9(422)	Delegation of authority to audit and examine
31.9(122)	Delegation of adminity to addit and examine
	CHAPTER 52
	FILING RETURNS, PAYMENT OF TAX,
	PENALTY AND INTEREST, AND TAX CREDITS
52.1(422)	Who must file
52.2(422)	Time and place for filing return
52.3(422)	Form for filing
52.4(422) 52.5(422)	Payment of tax
52.5(422)	Minimum tax
52.6(422)	Motor fuel credit
52.7(422) 52.8(422)	Research activities credit
52.8(422)	New jobs credit

52.9	Reserved
	New jobs and income program tax credits
52.11(422) Refunds and overpayments 52.12(422) Deduction of credits	
52.12(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
52.17(422) 52.18(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
32.10(10111,122)	with Part 2 applications approved and tax credits reserved prior to July 1, 2014
52.19(422)	Ethanol blended gasoline tax credit
52.20(15E)	Eligible development business investment tax credit
52.21(15E,422)	Venture capital credits
52.22(15)	New capital investment program tax credits
52.23(15E,422)	Endow Iowa tax credit
52.24(422)	Soy-based cutting tool oil tax credit
52.25(15I,422)	Wage-benefits tax credit
52.26(422,476B)	Wind energy production tax credit
52.27(422,476C)	Renewable energy tax credit
52.28(15)	High quality job creation program
52.29(15E,422)	Economic development region revolving fund tax credit
52.30(422)	E-85 gasoline promotion tax credit
52.31(422)	Biodiesel blended fuel tax credit
52.32(422)	Soy-based transformer fluid tax credit
52.33(16,422) Soy-based transformer fluid tax credit and custom farming contract tax credit and custom farming	
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
52.46(15)	Workforce housing tax incentives program
52.47(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after July 1, 2014, and before August 15, 2016
52.48(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects
	registered on or after August 15, 2016
52.49(15,422)	Renewable chemical production tax credit program
	CHADTED 52
	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
33.3(122)	THE TOTAL WITH GETT TOWN TOWN TOWN THE

53.6(422)	Interest and dividends from foreign securities, and securities of state and their			
33.0(122)	political subdivisions			
53.7(422) Safe harbor leases				
53.8(422)	Additions to federal taxable income			
53.9(422)	Gains and losses on property acquired before January 1, 1934			
53.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit			
53.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain			
	individuals			
53.12(422)	Federal income tax deduction			
53.13(422)	Iowa income taxes and Iowa tax refund			
53.14(422)	Method of accounting, accounting period			
53.15(422)	Consolidated returns			
53.16(422)	Federal rulings and regulations			
53.17(422)	Depreciation of speculative shell buildings			
53.18(422)	Deduction of multipurpose vehicle registration fee			
53.19(422)	Deduction of foreign dividends			
53.20(422)	Employer social security credit for tips			
53.21(422)	Deductions related to the Iowa educational savings plan trust			
53.22(422)	Additional first-year depreciation allowance			
53.23(422)	Section 179 expensing			
53.24(422) Exclusion of ordinary or capital gain income realized as a result of involuntary				
50 0 5 (10 0)	conversion of property due to eminent domain			
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property			
52.26(422)	or services directly related to production of film, television, or video projects			
53.26(422)	Exclusion of biodiesel production refund			
53.27(422) Like-kind exchanges of personal property completed after December 31, 2017, bu				
before tax periods beginning on or after January 1, 2020				
CHAPTER 54				
	ALLOCATION AND APPORTIONMENT			
54.1(422)	Basis of corporate tax			
54.2(422)	Allocation or apportionment of investment income			
54.3(422)	Application of related expense to allocable interest, dividends, rents and			
	royalties—tax periods beginning on or after January 1, 1978			
54.4(422)	Net gains and losses from the sale of assets			
54.5(422)	Where income is derived from the manufacture or sale of tangible personal property			
54.6(422)	Apportionment of income derived from business other than the manufacture or sale			
	of tangible personal property			
54.7(422)	Apportionment of income of transportation, communications, and certain public			
	utilities corporations			
54.8(422)	Apportionment of income derived from more than one business activity carried			
	on within a single corporate structure			
54.9(422)	Allocation and apportionment of income in special cases			
	CHAPTER 55			
	ASSESSMENTS, REFUNDS, APPEALS			
55.1(422)	Notice of discrepancies			
55.2(422)	Notice of assessment			
55.3(422)	Refund of overpaid tax			
55.4(421)	Abatement of tax			
55.5(422)	Protests			
•				

CHAPTER 56			
	ESTIMATED TAX FOR CORPORATIONS		
56.1(422)	Who must pay estimated tax		
56.2(422)	Time for filing and payment of tax		
56.3(422)	Special estimate periods		
56.4(422)	Reporting forms		
56.5(422)	Penalties		
56.6(422)	Overpayment of estimated tax		
	TITLE VII FRANCHISE		
	CHAPTER 57		
	ADMINISTRATION		
57.1(422)	Definitions		
57.2(422)	Statutes of limitation		
57.3(422)	Retention of records		
57.4(422)	Authority for deductions		
57.5(422)	Jeopardy assessments		
57.6(422)	Information deemed confidential		
57.7(422)	Power of attorney		
57.8(422)	Delegation to audit and examine		
	CHAPTER 58		
FILI	NG RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST, AND TAX CREDITS		
58.1(422)	Who must file		
58.2(422)	Time and place for filing return		
58.3(422)	Form for filing		
58.4(422) Payment of tax			
58.5(422) Minimum tax			
58.6(422)	Refunds and overpayments		
58.7(422)	Allocation of franchise tax revenues		
58.8(15E)	Eligible housing business tax credit		
58.9(15E)	Eligible development business investment tax credit		
58.10(404A,422) Historic preservation and cultural and entertainment district tax			
58.11(15E,422)	Venture capital credits		
58.12(15) New capital investment program tax credits			
58.13(15E,422) Endow Iowa tax credit			
58.14(15I,422) Wage-benefits tax credit			
58.15(422,476B) Wind energy production tax credit			
58.16(422,476C)	Renewable energy tax credit		
58.17(15) High quality job creation program			
58.18(15E,422) Economic development region revolving fund tax credit			
58.19(15,422) Film qualified expenditure tax credit			
58.20(15,422) Film investment tax credit			
58.21(15) High quality jobs program			
58.22(422)			
58.23(15)	Workforce housing tax incentives program		
	CHAPTER 59		
	DETERMINATION OF NET INCOME		
59.1(422)	Computation of net income for financial institutions		
59.2(422)	Net operating loss carrybacks and carryovers		

50.2(400)			
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		
50 5 (100)	political subdivisions		
59.7(422)	Safe harbor leases		
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals		
59.9(422)	Work opportunity tax credit		
59.10(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020		
59.11(422)	Gains and losses on property acquired before January 1, 1934		
59.12(422)	Federal income tax deduction		
59.13(422)	Iowa franchise taxes		
59.14(422)	Method of accounting, accounting period		
59.15(422)	Consolidated returns		
59.16(422)	Federal rulings and regulations		
59.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit		
59.18(422)	Depreciation of speculative shell buildings		
59.19(422)	Deduction of multipurpose vehicle registration fee		
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which		
37.20(122)	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		
37.22(122)	savings plan trust		
59.23(422)	Additional first-year depreciation allowance		
59.24(422) Section 179 expensing			
50.25(422)	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		
(0.1(100)	ASSESSMENTS, REFUNDS, APPEALS		
60.1(422)	Notice of discrepancies		
60.2(422)	Notice of assessment		
60.3(422)	Refund of overpaid tax		
· /	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)			
61.3(422)			
61.4(422) Reporting forms			
61.5(422)	Penalties		
61.6(422)	Overpayment of estimated tax		
` /	1 2		

CHAPTERS 62 to 66

Reserved

TITLE VIII MOTOR FUEL

CHAPTER 67 ADMINISTRATION

	TIB WILLIAM TO THE TITLE TO			
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(452Å)	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)				
	CHAPTER 68			
	MOTOR FUEL AND UNDYED SPECIAL FUEL			
68.1(452A)	Definitions			
68.2(452A)	Tax rates—time tax attaches—responsible party			
68.3(452A)	Exemption			
68.4(452A)	Blended fuel taxation—nonterminal location			
	S8.5(452A) Tax returns—computations			
68.6(452A)				
68.7(452A)	Supplier credit—uncollectible account			
68.8(452A)	Refunds			
68.9(452A)	Claim for refund—payment of claim			
68.10(452A)	Refund permit			
68.11(452A)	1			
68.12(452A)	Income tax credit in lieu of refund			
68.13(452A)	Reduction of refund—sales and use tax			
68.14(452A)	Terminal withdrawals—meters			
68.15(452A)	Terminal and nonterminal storage facility reports and records			

68.16(452A)	Method of reporting taxable gallonage		
68.17(452A)			
68.18(452A)			
68.19(452A)	Right of distributors and dealers to blend conventional blendstock for oxygenate		
,	blending, gasoline, or diesel fuel using a biofuel		
	CHAPTER 69		
	LIQUEFIED PETROLEUM GAS—		
	COMPRESSED NATURAL GAS—LIQUEFIED NATURAL GAS		
69.1(452A)	Definitions		
69.2(452A)	Tax rates—time tax attaches—responsible party—payment of the tax		
69.3(452A)	Penalty and interest		
69.4(452A)	Bonding procedure		
69.5(452A)	Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a		
	motor vehicle		
69.6(452A)	Requirements to be licensed		
69.7(452A)	Licensed metered pumps		
69.8(452A)	Single license for each location		
69.9(452A)	Dealer's and user's license nonassignable		
69.10(452A)	Separate storage—bulk sales—highway use		
69.11(452A)	Combined storage—bulk sales—highway sales or use		
69.12(452A)	Exemption certificates		
69.13(452A)	L.P.G. sold to the state of Iowa, its political subdivisions, contract carriers under		
	contract with public schools to transport pupils or regional transit systems		
69.14(452A)	Refunds		
69.15(452A)	Notice of meter seal breakage		
69.16(452A)	Location of records—L.P.G. or C.N.G. users and dealers		
TITLE IX			
PROPERTY			
	CHAPTER 70		
REPLACEMENT TAX AND STATEWIDE PROPERTY TAX			
	REFERENCE TAX AND STATEWIDE TROTERT I 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) 70.9(437A)	Taxpayers required to keep records		
70.10(437A)	Credentials		
, ,	Audit of records		
70.11(437A) 70.12(437A)	Collections/reimbursements		
70.12(437A) 70.13(437A)	Information confidential		
/0.13(4 3/A)	IIIOIIIauoii coiiiuciitai		
	DIVISION II STATEWIDE PROPERTY TAX		
70.14(437A)	Who must file return		
70.15(437A)	Time and place for filing return		
70.16(437A)	Form for filing		
, 0.10(10/11)			

70.17(437A)	Payment of tax		
70.18(437A)	Statute of limitations		
70.19(437A)	Billings		
70.20(437A) Refunds			
70.21(437A) Abatement of tax			
70.22(437A) Taxpayers required to keep records			
70.23(437A)	Credentials		
70.24(437A) Audit of records			
` ,			
	CHAPTER 71		
	ASSESSMENT PRACTICES AND EQUALIZATION		
71.1(405,427A,428	3,441,499B) Classification of real estate		
71.2(421,428,441)	Assessment and valuation of real estate		
71.3(421,428,441)	Valuation of agricultural real estate		
71.4(421,428,441)	Valuation of residential real estate		
71.5(421,428,441)	Valuation of commercial real estate		
71.6(421,428,441)	Valuation of industrial land and buildings		
	3,441) Valuation of industrial machinery		
71.8(428,441)	Abstract of assessment		
71.9(428,441)	Reconciliation report		
71.10(421)	Assessment/sales ratio study		
71.10(421)	Equalization of assessments by class of property		
71.11(441)	Determination of aggregate actual values		
71.12(441) 71.13(441)	Tentative equalization notices		
, ,	•		
71.14(441)	Hearings before the department		
71.15(441)	Final equalization order and appeals		
71.16(441)	Alternative method of implementing equalization orders		
71.17(441)	Special session of boards of review		
71.18(441)	Judgment of assessors and local boards of review		
71.19(441)	Conference boards		
71.20(441)	Board of review		
71.21(421,17A)	Property assessment appeal board		
71.22(428,441)	Assessors		
71.23(421,428,441	Valuation of multiresidential real estate		
71.24(421,428,441			
71.25(441,443)	Omitted assessments		
71.26(441)	Assessor compliance		
	CHAPTER 72		
FYAMINAT	ION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS		
72.1(441)	Application for examination		
	Examinations		
72.2(441)			
72.3(441)	Eligibility requirements to take the examination		
72.4(441)	Appraisal-related experience		
72.5(441)	Regular certification		
72.6(441)	Temporary certification		
72.7	Reserved		
72.8(441)	Deputy assessors—regular certification		
72.9	Reserved		
72.10(441)	Appointment of deputy assessors		
72.11(441)	Special examinations		
72.12(441)	Register of eligible candidates		

72.13(441)	Course of study for provisional appointees	
72.14(441)	Examining board	
72.15(441)	Appointment of assessor	
72.16(441)	Reappointment of assessor	
72.17(441)	Removal of assessor	
72.18(421,441)	Courses offered by the department of revenue	
	CHAPTER 73	
	PROPERTY TAX CREDIT AND RENT REIMBURSEMENT	
73.1(425)	Eligible claimants	
73.2(425)	Separate homesteads—husband and wife property tax credit	
73.3(425)	Dual claims	
73.4(425)	Multipurpose building	
73.5(425)	Multidwelling	
73.6(425)	Income	
73.7(425)	Joint tenancy	
73.8(425)	Amended claim	
73.9(425)	Simultaneous homesteads	
73.10(425)	Confidential information	
73.11(425)	Mobile, modular, and manufactured homes	
73.12(425)	Totally disabled	
73.13(425)	Nursing homes	
73.14(425)	Household	
73.15(425)	Homestead	
73.16(425)	Household income	
73.17(425)	Timely filing of claims	
73.18(425)	Separate homestead—husband and wife rent reimbursements	
73.19(425)	Gross rent/rent constituting property taxes paid	
73.20(425)	Leased land	
73.21(425)	Property: taxable status	
73.22(425)	Special assessments	
73.23(425)	Suspended, delinquent, or canceled taxes	
73.24(425)	Income: spouse	
73.25(425)	Common law marriage	
73.26	Reserved	
73.27(425)	Special assessment credit	
73.28(425)	Credit applied	
73.29(425)	Deceased claimant	
73.30(425)	Audit of claim	
73.31(425)	Extension of time for filing a claim	
73.32(425)	Annual adjustment factor	
73.33(425)	Proration of claims	
73.34(425) Unreasonable hardship		
(1-1-)	•	
	CHAPTER 74	
54.1(40.5)	MOBILE, MODULAR, AND MANUFACTURED HOME TAX	
74.1(435)	Definitions	
	74.2(435) Movement of home to another county	
74.3(435)	Sale of home	
74.4(435) Reduced tax rate		
74.5(435)	Taxation—real estate	
74.6(435)	Taxation—square footage	

74.7(435)	Audit by department of revenue	
74.8(435)	Collection of tax	
	CHAPTED 75	
	CHAPTER 75	
75 1(441)	PROPERTY TAX ADMINISTRATION	
75.1(441) 75.2(445)	Tax year Partial payment of tax	
75.2(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	
73.0(011)	Definiquent property whos	
	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(428,433,437,4	438) Definition of terms	
	438) Filing of annual reports	
77.3(428,433,437,4	138) Comparable sales	
77.4(428,433,437,4	138) Stock and debt approach to unit value	
77.5(428,433,437,4	138) Income capitalization approach to unit value	
	138) Cost approach to unit value	
77.7(428,433,437,4		
77.8(428,433,437,4	438) Allocation of unit value to state	
CHAPTER 78		
	REPLACEMENT TAX AND STATEWIDE PROPERTY	
	TAX ON RATE-REGULATED WATER UTILITIES	
79 1(/27D)	REPLACEMENT TAX Who must file return	
78.1(437B)		
78.2(437B) Time and place for filing return 78.3(437B) Form for filing		
78.3(437B) Form for filing 78.4(437B) Payment of tax		
78.5(437B) Statute of limitations		
78.6(437B)		
78.7(437B)	· · · ·	
78.8(437B)		
78.9(437B) Taxpayers required to keep records		
78.10(437B) Credentials		
78.11(437B) Audit of records		
78.12(437B)	Information confidential	
. ,		

	CTATEMADE DE OPERTA TAY
78.13(437B)	STATEWIDE PROPERTY TAX Who must file return
78.14(437B)	Time and place for filing return
78.15(437B)	Form for filing
78.16(437B)	Payment of tax
, ,	Statute of limitations
78.17(437B)	
78.18(437B) 78.19(437B)	Billings Refunds
78.20(437B)	Abatement of tax
, ,	
78.21(437B)	Taxpayers required to keep records Credentials
78.22(437B)	Audit of records
78.23(437B)	Audit of fecolds
	CHAPTER 79
REA	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
	GIVA PETER AA
	CHAPTER 80
00.1(425)	PROPERTY TAX CREDITS AND EXEMPTIONS
80.1(425)	Homestead tax credit
80.2(22,35,426A)	Military service tax exemption
80.3(427)	Pollution control and recycling property tax exemption
80.4(427)	Low-rent housing for the elderly and persons with disabilities
80.5(427)	Speculative shell buildings
80.6(427B)	Industrial property tax exemption
80.7(427B)	Assessment of computers and industrial machinery and equipment
80.8(404)	Urban revitalization partial exemption
80.9(427C,441)	Forest and fruit-tree reservations
80.10(427B)	Underground storage tanks
80.11(425A)	Family farm tax credit
80.12(427)	Methane gas conversion property
	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries

80.28(404B) Disaster revitalization area 80.29(427) Geothermal heating and cooling systems installed on property classified as residential 80.30(426C) Business property tax credit 80.31(427) Broadband infrastructure 80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work 80.39(441) Reserved 80.51(441) Responsibility of local assessors 80.51(441) Responsibility of local assessors 80.54(427) Responsibility of director of revenue 80.54(427) Application for exemption 80.54(27) Partial exemptions 80.54(27) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Examination of records 81.4(453A) Examination of records 81.5(453A) Form of invoice 81.9(98) Interest 81.10(98) Penalties 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department				
residential Susiness property tax credit	80.28(404B)	Disaster revitalization area		
80.30(426C) Business property tax credit 80.31(427) Broadband infrastructure 80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work 80.33 to 80.48 Reserved 80.49(441) Commercial and industrial property tax replacement—county replacement claims 80.50(427,441) Responsibility of local basessors 80.51(421) Responsibility of local basessors 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 ***CIGARETTES AND TOBACCO** **CHAPTER 81* **ADMINISTRATION** 81.1(453A) Examination of records 81.2(453A) Examination of records 81.4(453A) Records 81.4(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penaltics 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appel—practice and procedure before the department 81.11(453A) Permit—license revocation 81.13(453A) Permit—plications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax **CHAPTER 82** **CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS **Permits required** 82.1(453A) Permit applications and denials 82.4(453A) Bond requirements 82.4(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Affixing stamps 82.6(453A) Refund of tax—unused and destroyed stamps				
80.31(427) Broadband infrastructure 80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work 80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work 80.303 to 80.48 Responsibility of local assessors 80.50(427,441) Responsibility of local assessors 80.51(441) Responsibility of local boards of review 80.52(427) Asplication for exemption 80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes **TITLE X** **CIGARETTES AND TOBACCO** **CHAPTER 81* **ADMINISTRATION** 81.1(453A) Definitions 81.2(453A) Examination of records 81.3(453A) Examination of records 81.3(453A) Records 81.4(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.9(98) Interest 81.10(98) Maiver of penalty or interest 81.11(453A) Permit applications and denials 81.12(453A) Permit applications and denials 81.14(453A) Permit applications and denials 81.14(453A) Permit applications and denials 81.14(453A) Inventory tax **CHAPTER 82* **CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Banks authorized to sell stamps—requirements—restrictions 82.4(453A) Cigarette tax **attachment—exemption—exclusivity of tax 82.4(453A) Exports 82.1(453A) Affixing stamps 82.6(453A) Affixing stamps 82.6(453A) Affixing stamps 82.6(453A) Affixing stamps 82.6(453A) Affixing stamps 82.9(453A) Affixing stamps 82.9(453A) Affixing stamps 82.9(453A) Refund of tax—unused and destroyed stamps				
80.32(427,428,433,434,435,437,438) Property aiding in disaster or emergency-related work 80.33 to 80.48 Reserved 80.49(441) Commercial and industrial property tax replacement—county replacement claims 80.50(427,441) Responsibility of local assessors 80.51(427) Responsibility of inector of revenue 80.53(427) Application for excemption 80.54(427) Partial exemptions 80.55(427) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Examination of records 81.3(453A) Examination of records 81.6(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 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 –license revocation 81.14(453A) Confidential information	80.30(426C) Business property tax credit			
80.33 to 80.48 Reserved Commercial and industrial property tax replacement—county replacement claims 80.50(427,441) 80.50(427,441) Responsibility of local assessors 80.53(427) 80.51(441) Responsibility of local boards of review 80.52(427) 80.53(427) Application for exemption 90.55(427,441) 80.54(427) Partial exemptions 17 Taxable status of property 80.55(427,441) 80.56(427) Abatement of taxes 17 TILE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions Credentials and receipts 81.3(453A) 81.2(453A) Examination of records 81.6(453A) 81.4(453A) Records 81.5(453A) 81.7(453A) Bonds 81.8(98) 81.8(98) Penalties 11.1(453A) 81.9(98) Interest 11.1(453A) 81.1(453A) Appeal—practice and procedure before the department Permit—license revocation 81.13(453A) 81.1(453A) Permit—license revocation 81.13(453A) 81.1(453A) Permit applications and denials 11.5(98) 81.1(453A) Permits required 82.2(453A) 82.1(453A) Permits required 92.2(453A) 82.3(453A) Permits required 92.2(453A) 82.4(453A) Permits required 92.2(453A) <				
80.49(441) Commercial and industrial property tax replacement—county replacement claims 80.50(427,441) Responsibility of local assessors 80.51(441) Responsibility of local boards of review 80.52(427) Responsibility of director of revenue 80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes **TITLE X*** **CIGARETTES AND TOBACCO** **CHAPTER 81** **ADMINISTRATION** 81.1(453A) Definitions Examination of records Examination Examination of records Examination Examinatio	80.32(427,428,433	,434,435,437,438) Property aiding in disaster or emergency-related work		
80.50(427,441) Responsibility of local assessors 80.51(441) Responsibility of local boards of review 80.52(427) Responsibility of local boards of review 80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes **TITLE X*** **CIGARETTES AND TOBACCO** **CHAPTER 81** **ADMINISTRATION** 81.1(453A) Definitions 81.2(453A) Examination of records 81.3(453A) Examination of records 81.4(453A) Records 81.4(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.9(98) Interest 81.11(453A) Appeal—practice and procedure before the department 81.11(453A) Permit—dicense revocation 81.13(453A) Permit—dicense revocation 81.13(453A) Permit—dicense revocation 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax **CHAPTER 82** **CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.2(453A) Partial year permits—payment—refund—exchange 82.2(453A) Bond requirements 82.1(453A) Bond requirements—exclusivity of tax 82.4(453A) Banks authorized to sell stamps—requirements—restrictions 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.9(453A) Refund of tax—unused and destroyed stamps 82.9(453A) Refund of tax—unused and destroyed stamps	80.33 to 80.48	Reserved		
80.51(441) Responsibility of local boards of review 80.52(427) Responsibility of director of revenue 80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Examination of records 81.4(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) Penaltics 81.11(453A) Appeal—practice and procedure before the department 81.11(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bonds 82.3(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.9(453A) Reports 82.9(453A) Refund of tax—unused and destroyed stamps	80.49(441)			
80.52(427) Responsibility of director of revenue 80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes **TITLE X** **CIGARETTES AND TOBACCO** CHAPTER 81* ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Examination of records 81.4(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 81.10(98) Maiver 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) Request for waiver of penalty 81.15(98) Request for waiver of penalty 81.16(453A) Permit applications of DeLIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.3(453A) Bond requirements—exemption—exclusivity of tax 82.4(453A) Partial year permits—payment—requirements—restrictions 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax—attachment—exemption—exclusivity of tax 82.9(453A) Reports 82.9(453A) Refund of tax—unused and destroyed stamps		1 7		
80.53(427) Application for exemption 80.54(427) Partial exemptions 80.55(427441) Taxable status of property 80.56(427) Abatement of taxes **TITLE X*** **CIGARETTES AND TOBACCO** **CHAPTER 81** **ADMINISTRATION** 81.1(453A) Definitions 81.2(453A) 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 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit applications and denials 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax **CHAPTER 82** **CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permit applications and denials 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exchange 82.3(453A) Bond requirements—payment—refund—exchange 82.3(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.7(453A) Purchase of cigarette tax stamps—requirements—restrictions 82.7(453A) Reports 82.9(453A) Refund of tax—unused and destroyed stamps 82.9(453A) Affixing stamps 82.9(453A) Manufacturer's samples 82.1(1453A) Manufacturer's samples 82.1(1453A) Refund of tax—unused and destroyed stamps	` /	•		
80.54(427) Partial exemptions 80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) (Credentials and receipts 81.3(453A) (Examination of records 81.4(453A) (Examination of records 81.5(453A) (Examination of records 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.19(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permit s required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Reports 82.9(453A) Refund of tax—unused and destroyed stamps	80.52(427)			
80.55(427,441) Taxable status of property 80.56(427) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.4(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.9(453A) Manufacturer's samples 82.9(453A) Manufacturer's samples 82.9(1453A) Manufacturer's samples 82.9(1453A) Manufacturer's samples 82.9(1453A) Manufacturer's samples 82.9(1453A) Manufacturer's samples		•		
80.56(427) Abatement of taxes TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permit sequired 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.1(4653A) Refund of tax—unused and destroyed stamps				
TITLE X CIGARETTES AND TOBACCO CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.2(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Affixing stamps 82.9(453A) Affixing stamps 82.9(453A) Affixing stamps 82.9(453A) Manufacturer's samples 82.1(4653A) Refund of tax—unused and destroyed stamps 82.1(4653A) Refund of tax—unused and destroyed stamps				
CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.6(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—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Affixing stamps 82.9(453A) Reports 82.1(453A) Manufacturer's samples	80.56(427)	Abatement of taxes		
CHAPTER 81 ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.1(453A) Manufacturer's samples		TITLE X		
### ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Affixing stamps 82.9(453A) Reports 82.1(453A) Manufacturer's samples				
### ADMINISTRATION 81.1(453A) Definitions 81.2(453A) Credentials and receipts 81.3(453A) Examination of records 81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Affixing stamps 82.9(453A) Reports 82.1(453A) Manufacturer's samples		CHADTED 01		
81.1(453A)Definitions81.2(453A)Credentials and receipts81.3(453A)Examination of records81.4(453A)Records81.5(453A)Form of invoice81.6(453A)Audit of records—cost, supplemental assessments and refund adjustments81.7(453A)Bonds81.8(98)Penalties81.9(98)Interest81.10(98)Waiver of penalty or interest81.11(453A)Appeal—practice and procedure before the department81.12(453A)Permit—license revocation81.13(453A)Permit applications and denials81.14(453A)Confidential information81.15(98)Request for waiver of penalty81.16(453A)Inventory taxCHAPTER 82CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS82.1(453A)Permits required82.2(453A)Partial year permits—payment—refund—exchange82.3(453A)Bond requirements82.4(453A)Cigarette tax—attachment—exemption—exclusivity of tax82.5(453A)Banks authorized to sell stamps—requirements—restrictions82.7(453A)Purchase of cigarette tax stamps—discount82.9(453A)Reports82.9(453A)Reports82.9(453A)Manufacturer's samples82.1(453A)Manufacturer's samples82.1(453A)Refund of tax—unused and destroyed stamps				
81.2(453A)Credentials and receipts81.3(453A)Examination of records81.4(453A)Records81.5(453A)Form of invoice81.6(453A)Audit of records—cost, supplemental assessments and refund adjustments81.7(453A)Bonds81.8(98)Penalties81.9(98)Interest81.10(98)Waiver of penalty or interest81.11(453A)Appeal—practice and procedure before the department81.12(453A)Permit—license revocation81.13(453A)Permit applications and denials81.14(453A)Confidential information81.15(98)Request for waiver of penalty81.16(453A)Inventory taxCHAPTER 82CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS82.1(453A)Permits required82.2(453A)Partial year permits—payment—refund—exchange82.3(453A)Bond requirements82.4(453A)Cigarette tax—attachment—exemption—exclusivity of tax82.5(453A)Cigarette tax stamps82.6(453A)Banks authorized to sell stamps—requirements—restrictions82.7(453A)Purchase of cigarette tax stamps—discount82.9(453A)Reports82.9(453A)Reports82.9(453A)Manufacturer's samples82.1(453A)Manufacturer's samples82.1(453A)Refund of tax—unused and destroyed stamps	01 1 <i>(152</i> A)			
81.3(453A)Examination of records81.4(453A)Records81.5(453A)Form of invoice81.6(453A)Audit of records—cost, supplemental assessments and refund adjustments81.7(453A)Bonds81.8(98)Penalties81.9(98)Interest81.10(98)Waiver of penalty or interest81.11(453A)Appeal—practice and procedure before the department81.12(453A)Permit—license revocation81.13(453A)Permit applications and denials81.14(453A)Confidential information81.15(98)Request for waiver of penalty81.16(453A)Inventory taxCHAPTER 82CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS82.1(453A)Permits required82.2(453A)Partial year permits—payment—refund—exchange82.3(453A)Bond requirements82.3(453A)Gigarette tax—attachment—exemption—exclusivity of tax82.5(453A)Cigarette tax stamps82.6(453A)Banks authorized to sell stamps—requirements—restrictions82.7(453A)Purchase of cigarette tax stamps—discount82.8(453A)Affixing stamps82.9(453A)Reports82.10(453A)Manufacturer's samples82.11(453A)Refund of tax—unused and destroyed stamps				
81.4(453A) Records 81.5(453A) Form of invoice 81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Partial year permits—payment—refund—exchange 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Gigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Gigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Affixing stamps 82.9(453A) Reports 82.1(453A) Manufacturer's samples 82.1(453A) Manufacturer's samples 82.1(453A) Manufacturer's samples 82.1(453A) Refund of tax—unused and destroyed stamps				
81.5(453A)Form of invoice81.6(453A)Audit of records—cost, supplemental assessments and refund adjustments81.7(453A)Bonds81.8(98)Penalties81.9(98)Interest81.10(98)Waiver of penalty or interest81.11(453A)Appeal—practice and procedure before the department81.12(453A)Permit—license revocation81.13(453A)Permit applications and denials81.14(453A)Confidential information81.15(98)Request for waiver of penalty81.16(453A)Inventory taxCHAPTER 82CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS82.1(453A)Permits required82.2(453A)Partial year permits—payment—refund—exchange82.3(453A)Bond requirements82.4(453A)Cigarette tax—attachment—exemption—exclusivity of tax82.5(453A)Cigarette tax stamps82.6(453A)Banks authorized to sell stamps—requirements—restrictions82.7(453A)Purchase of cigarette tax stamps—discount82.8(453A)Affixing stamps82.9(453A)Reports82.1(453A)Manufacturer's samples82.1(453A)Refund of tax—unused and destroyed stamps	, ,			
81.6(453A) Audit of records—cost, supplemental assessments and refund adjustments 81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Reports 82.10(453A) Manufacturer's samples 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	, ,			
81.7(453A) Bonds 81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Reports 82.10(453A) Manufacturer's samples 82.10(453A) Refund of tax—unused and destroyed stamps	, ,			
81.8(98) Penalties 81.9(98) Interest 81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Reports 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
81.9(98)Interest81.10(98)Waiver of penalty or interest81.11(453A)Appeal—practice and procedure before the department81.12(453A)Permit—license revocation81.13(453A)Permit applications and denials81.14(453A)Confidential information81.15(98)Request for waiver of penalty81.16(453A)Inventory taxCHAPTER 82CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS82.1(453A)Permits required82.2(453A)Partial year permits—payment—refund—exchange82.3(453A)Cigarette tax—attachment—exemption—exclusivity of tax82.5(453A)Cigarette tax stamps82.6(453A)Banks authorized to sell stamps—requirements—restrictions82.7(453A)Purchase of cigarette tax stamps—discount82.8(453A)Affixing stamps82.9(453A)Reports82.9(453A)Reports82.10(453A)Manufacturer's samples82.11(453A)Refund of tax—unused and destroyed stamps				
81.10(98) Waiver of penalty or interest 81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Reports 82.10(453A) Manufacturer's samples 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	* *			
81.11(453A) Appeal—practice and procedure before the department 81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	` '			
81.12(453A) Permit—license revocation 81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
81.13(453A) Permit applications and denials 81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps		11 1 1		
81.14(453A) Confidential information 81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	, ,			
81.15(98) Request for waiver of penalty 81.16(453A) Inventory tax CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
CHAPTER 82 CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	0 - 1 - 1 (10 - 1 -)			
PRODUCTS OR VAPOR PRODUCTS 82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.1(453A) Permits required 82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	CIGARETTE TA			
82.2(453A) Partial year permits—payment—refund—exchange 82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.3(453A) Bond requirements 82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.4(453A) Cigarette tax—attachment—exemption—exclusivity of tax 82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps		• • • • • • • • • • • • • • • • • • • •		
82.5(453A) Cigarette tax stamps 82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.6(453A) Banks authorized to sell stamps—requirements—restrictions 82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	· · ·			
82.7(453A) Purchase of cigarette tax stamps—discount 82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.8(453A) Affixing stamps 82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps	, ,			
82.9(453A) Reports 82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.10(453A) Manufacturer's samples 82.11(453A) Refund of tax—unused and destroyed stamps				
82.11(453A) Refund of tax—unused and destroyed stamps				
82.12(455A) Delivery sales of alternative nicotine products or vapor products				
	02.12(433A)	Derivery sales of alternative nicotine products or vapor products		

CHAPTER 83 TOBACCO TAX

		TODA
83.1(453A)	Lice	nses
83.2(453A)	Dist	ributor bond
83.3(453A)	Tax	on tobacco products
83.4(453A)	Tax	on little cigars
83.5(453A)	Dist	ributor discount
83.6(453A)	Dist	ributor returns
83.7(453A)	Cons	sumer's return
83.8(453A)	Tran	sporter's report
83.9(453A)	Free	samples
83.10(453A)	Cred	lits and refunds of taxes
83.11(453A)	Sale	s exempt from tax
83.12(81GA,HF339)	Retail permits required
83.13(81GA,HF339)	Permit issuance fee
83.14(81GA,HF339)	Refunds of permit fee
83.15(81GA,HF339)	Application for permit
83.16(81GA,HF339)	Records and reports
83.17(81GA,HF339)	Penalties

CHAPTER 84

UNFAIR CIGARETTE SALES

84.1(421B)	Definitions
84.2(421B)	Minimum price
84.3(421B)	Combination sales
84.4(421B)	Retail redemption of coupons
84.5(421B)	Exempt sales
84.6(421B)	Notification of manufacturer's price increase
84.7(421B)	Permit revocation

CHAPTER 85 TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I

TOBACCO MASTER SETTLEMENT AGREEMENT

85.1(453C)	National uniform tobacco settlement
85.2(453C)	Definitions
85.3(453C)	Report required
85.4(453C)	Report information
85.5(453C)	Record-keeping requirement
85.6(453C)	Confidentiality
85.7 to 85.20	Reserved

DIVISION II
TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

85.21(80GA,SF375) Definitions

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

TITLE XI

INHERITANCE, ESTATE, GENERATION SKIPPING, AND FIDUCIARY INCOME TAX

CHAPTER 86 INHERITANCE TAX

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

86.3(450)	Audits, assessments and refunds
86.4(450)	Appeals
86.5(450)	Gross estate
86.6(450)	The net estate
86.7(450)	Life estate, remainder and annuity tables—in general
86.8(450B)	Special use valuation
86.9(450)	Market value in the ordinary course of trade
86.10(450)	Alternate valuation date
86.11(450)	Valuation—special problem areas
86.12(450)	The inheritance tax clearance
86.13(450)	No lien on the surviving spouse's share of the estate
86.14(450)	Computation of shares
86.15(450)	Applicability
	CHAPTER 87
	IOWA ESTATE TAX
87.1(451)	Administration
87.2(451)	Confidential and nonconfidential information
87.3(451)	Tax imposed, tax returns, and tax due
87.4(451)	Audits, assessments and refunds
87.5(451)	Appeals
87.6(451)	Applicable rules
	CHAPTER 88
	GENERATION SKIPPING TRANSFER TAX
88.1(450A)	Administration
88.2(450A)	Confidential and nonconfidential information
88.3(450A)	Tax imposed, tax due and tax returns
88.4(450A)	Audits, assessments and refunds
88.5(450A)	Appeals
88.6(450A)	Generation skipping transfers prior to Public Law 99-514
88.7(421)	Applicability
	CHAPTER 89
	FIDUCIARY INCOME TAX
89.1(422)	Administration
89.2(422)	Confidentiality
89.3(422)	Situs of trusts
89.4(422)	Fiduciary returns and payment of the tax
89.5(422)	Extension of time to file and pay the tax
89.6(422)	Penalties
89.7(422)	Interest or refunds on net operating loss carrybacks
89.8(422)	Reportable income and deductions
89.9(422)	Audits, assessments and refunds
89.10(422)	The income tax certificate of acquittance
89.11(422)	Appeals to the director

CHAPTER 90 Reserved

TITLE XII MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

CHAPTER 91 ADMINISTRATION OF MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

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

CHAPTERS 92 to 96

Reserved

TITLE XIII WATER SERVICE EXCISE TAX

CHAPTER 97

STATE-IMPOSED WATER SERVICE EXCISE TAX

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

CHAPTERS 98 to 101

Reserved

TITLE XIV HOTEL AND MOTEL TAX

CHAPTER 102

Reserved

CHAPTER 103

STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES

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

CHAPTERS 104 to 106 Reserved

TITLE XV LOCAL OPTION SALES AND SERVICE TAX

CHAPTER 107

	LOCAL OPTION SALES AND SERVICES TAX
.07.1(423B)	Definitions

107.1(423B)	Definitions
107.2(423B)	Imposition of local option taxes and notification to the department
107.3(423B)	Administration
107.4(423B)	Filing returns; payment of tax; penalty and interest
107.5(423B)	Permits
107.6(423B)	Sales subject to local option sales and services tax
107.7(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
107.8(423B)	Local option sales and services tax payments to local governments
107.9(423B)	Allocation procedure when sourcing of local option sales tax remitted to the
	department is unknown
107.10(423B)	Application of payments
107.11(423B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local
	option sales and services tax
107.12(423B)	Computation of local option tax due from mixed sales on excursion boats
	CHAPTER 108
	LOCAL OPTION SCHOOL INFRASTRUCTURE
	SALES AND SERVICE TAX
108.1(422E)	Definitions
108.2(422E)	Authorization, rate of tax, imposition, use of revenues, and administration
108.3(422E)	Collection of the tax
108.4(422E)	Similarities to the local option sales and service tax imposed in Iowa Code chapter
	422B and 701—Chapter 107
108.5(422E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
108.6(422E)	Deposits of receipts
108.7(422E)	Local option school infrastructure sales and service tax payments to school districts
108.8(422E)	Construction contract refunds
108.9(422E)	28E agreements

CHAPTER 109

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

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

CHAPTERS 110 to 119 Reserved

TITLE XVI REASSESSMENT EXPENSE FUND

CHAPTER 120

	REASSESSMENT EXPENSE FUND
120.1(421)	Reassessment expense fund
120.2(421)	Application for loan
120.3(421)	Criteria for granting loan
120.0(121)	crossin for granting found
	CHAPTER 121
	Reserved
	TITLE XVII ASSESSOR CONTINUING EDUCATION
	1100200011 001111101110 22 0 0111011
	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
, ,	222 J. D. D. D. J.
	CHAPTER 124
104 1/441)	COURSES
124.1(441)	Course selection
124.2(441)	Scheduling of courses
124.3(441)	Petitioning to add, delete or modify courses
124.4(441)	Course participation
124.5(441)	Retaking a course
124.6(441)	Continuing education program for assessors
	CHAPTER 125
	REVIEW OF AGENCY ACTION
125.1(441)	Decisions final
125.2(441)	Grievance and appeal procedures
, ,	
	CHAPTER 126
106 1(401 441)	PROPERTY ASSESSMENT APPEAL BOARD
126.1(421,441)	Applicability and definitions
126.2(421,441)	Appeal and answer
126.3(421,441)	Nonelectronic service on parties and filing with the board
126.4(421,441)	Electronic filing system
126.5(421,441)	Motions and settlements

126.6(421,441)	Hearing scheduling and discovery plan
126.7(421,441)	Discovery and evidence
126.8(421,441)	Hearings before the board
126.9(421,441)	Posthearing motions
	Judicial review
126.10(17A,441)	Records access
126.11(22,421)	Records access
	CHAPTERS 127 to 149
	Reserved
	TITLE XVIII
	DEBT COLLECTION
_	CHAPTER 150
	FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS
150.1(421,26USC	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
150.7(421,26USC	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
10113 (121)	2 doposta er 1000 de paris de privado unito, companios
	CHAPTER 152
	DEBT COLLECTION AND SELLING OF PROPERTY
	TO COLLECT DELINQUENT DEBTS
152.1(421,422,626	
	6,642) Sale of property
152.3(421,422,626	(,642) Means of sale
	CHAPTER 153
LICENSE SAN	ICTIONS FOR COLLECTION OF DEBTS OWED THE STATE OF IOWA OR
EreEreE ern	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
-55.7(2725)	

153.8(272D) 153.9(272D) 153.10(272D) 153.11(272D)	Stay of certificate of noncompliance Written agreements Decision of the unit Withdrawal of certificate of noncompliance
153.12(272D)	Certificate of noncompliance to licensing authority
153.13(272D)	Requirements of the licensing authority
153.14(272D)	District court hearing
	CHAPTER 154
	CHALLENGES TO ADMINISTRATIVE LEVIES AND
	PUBLICATION OF NAMES OF DEBTORS
154.1(421)	Definitions
154.2(421)	Administrative levies
154.3(421)	Challenges to administrative levies
154.4(421)	Form and time of challenge
154.5(421)	Issues that may be raised
154.6(421)	Review of challenge
154.7(421)	Actions where there is a mistake of fact
154.8(421)	Action if there is not a mistake of fact
154.9 to 154.15	Reserved
154.16(421)	List for publication
154.17(421)	Names to be published
154.18(421)	Release of information
	CHAPTERS 155 to 210
	Reserved
	TITLE XIX STREAMLINED SALES AND USE TAX RULES
	CHAPTER 211
	DEFINITIONS
211.1(423)	Definitions
	CVV PETER A1A
	CHAPTER 212
	ELEMENTS INCLUDED IN AND EXCLUDED
212 1(422)	FROM A TAXABLE SALE AND SALES PRICE
212.1(423) 212.2(423)	Tax not to be included in price Finance charge
212.2(423) 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
, ,	CHAPTED A1A
	CHAPTER 213 MISCELLANEOUS TAXABLE SALES
213.1(423)	Tax imposed
213.1(423)	Athletic events
213.2(423)	Conditional sales contracts
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums,
	etc.

213.5(423)	Antiques, curios, old coins, collector's postage stamps, and currency exchanged for greater than face value
213.6(423)	Communication services furnished by hotel to its guests
213.7(423)	Consignment sales
213.8(423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions
213.9(423)	Explosives used in mines, quarries and elsewhere
213.10(423)	Sales on layaway
213.11(423)	Memorial stones
213.12(423)	Creditors and trustees
213.13(423)	Sale of pets
213.14(423)	Redemption of meal tickets, coupon books and merchandise cards as a taxable sale
213.15(423)	Rental of personal property in connection with the operation of amusements
213.16(423)	Repossessed goods
213.17(423)	Sales of signs at retail
213.18(423)	Tangible personal property made to order
213.19(423)	Used or secondhand tangible personal property
213.20(423)	Carpeting and other floor coverings
213.21(423)	Goods damaged in transit
213.22(423)	Snowmobiles, motorboats, and certain other vehicles
213.23(423)	Photographers and photostaters
213.24(423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
213.25(423)	Urban transit systems
	CHAPTED 214
	CHAPTER 214 MISCELLANEOUS NONTAXABLE TRANSACTIONS
214 1(422)	Corporate mergers which do not involve taxable sales of tangible personal property
214.1(423)	or services
21/12(//23)	Sales of prepaid merchandise cards
214.2(423) 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
217.0(723)	nonagent of a client
	nonagent of a cheft
	CHAPTER 215
	REMOTE SALES AND MARKETPLACE SALES
215.1(423)	Definitions
215.2(423)	Retailers with physical presence in Iowa
215.3(423)	Remote sellers—registration and collection obligations
215.4(423)	Marketplace facilitators—registration and collection obligations
215.5(423)	Advertising on a marketplace
215.6(423)	Commencement of collection obligation and sales tax liability
215.7(423)	Retailers registered and collecting who fail to meet or exceed sales threshold
215.8(423)	Coupons; incorporation of rule 701—212.3(423)
215.9(423)	Customer returns marketplace purchase directly to marketplace seller
215.10(423)	Exempt and nontaxable sales
215.11(423)	Other taxes for marketplace sales and items not subject to sales/use tax
215.12(423)	Administration; incorporation of 701—Chapter 11

215.13(423)	Filing returns; payment of tax; penalty and interest; incorporation of 701—Chapter 12	
215.14(423)	Permits; incorporation of 701—Chapter 13	
	CHAPTERS 216 to 218	
	Reserved	
	10001100	
	CHAPTER 219	
	SALES AND USE TAX ON CONSTRUCTION ACTIVITIES	
219.1(423)	General information	
219.2(423)	Contractors—consumers of building materials, supplies, and equipment by statute	
219.3(423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners	
219.4(423)	Contractors, subcontractors or builders who are retailers	
219.5(423)	Building materials, supplies, and equipment used in the performance of construction contracts within and outside Iowa	
219.6(423)	Tangible personal property used or consumed by the manufacturer thereof	
219.7(423)	Prefabricated structures	
219.8(423)	Types of construction contracts	
219.9(423)	Machinery and equipment sales contracts with installation	
219.10(423)	Construction contracts with equipment sales (mixed contracts)	
219.11(423)	Distinguishing machinery and equipment from real property	
219.12(423)	Tangible personal property which becomes structures	
219.13(423)	Tax on enumerated services	
219.14(423)	Transportation cost	
219.15(423)	Start-up charges	
219.16(423)	Liability of subcontractors	
219.17(423)	Liability of sponsors	
219.18(423)	Withholding	
219.19(423)	Resale certificates	
219.20(423)	Reporting for use tax	
219.21(423)	Exempt sale, lease, or rental of equipment used by contractors, subcontractors, or	
	builders	
	CHAPTERS 220 to 222	
	Reserved	
	CHAPTER 223	
SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED DIGITAL PRODUCTS		
223.1(423)	Definitions	
223.2(423)	General sourcing rules for taxable services	
223.3(423)	First use of services performed on tangible personal property	
223.4(423)	Sourcing rules for personal care services	
223.5(423)	Sourcing of tickets or admissions to places of amusement, fairs, and athletic events	
223.6(423)	Sourcing rules for tangible personal property and specified digital products	
	CHAPTER 224	
	TELECOMMUNICATION SERVICES	
224.1(423)	Taxable telecommunication service and ancillary service	
224.2(423)	Definitions	
224.3(423)	Imposition of tax	
224.4(423)	Exempt from the tax	
22 1. 1(123)	Enterpy Holli the tan	

224.5(423)	Bundled transactions in telecommunication service
224.6(423)	Sourcing telecommunication service
224.7(423)	General billing issues
224.8(34A)	Prepaid wireless 911 surcharge
224.9(423)	State sales tax exemption for central office equipment and transmission equipment
	CHAPTER 225
	RESALE AND PROCESSING EXEMPTIONS PRIMARILY
	OF BENEFIT TO RETAILERS
225.1(423)	Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
225.2(423)	A service purchased for resale
225.3(423)	Services used in the repair or reconditioning of certain tangible personal property
225.4(423)	Tangible personal property purchased by a person engaged in the performance of a service
225.5(423)	Maintenance or repair of fabric or clothing
225.6(423)	The sales price from the leasing of all tangible personal property subject to tax
225.7(423)	Certain inputs used in taxable vehicle wash and wax services
225.8(423)	Exemption for commercial enterprises
	•
	CHAPTER 226
22(1(422)	AGRICULTURAL RULES
226.1(423)	Sale or rental of farm machinery and equipment and items used in agricultural
226.2(422)	production that are attached to a self-propelled implement of husbandry
226.2(423)	Packaging material used in agricultural production
226.3(423)	Irrigation equipment used in agricultural production Sale of a draft horse
226.4(423)	
226.5(423)	Veterinary services
226.6(423)	Commercial fertilizer and agricultural limestone
226.7(423)	Sales of breeding livestock Domesticated fowl
226.8(423)	
226.9(423)	Agricultural health promotion items
226.10(423)	Drainage tile Materials used for seed inoculations
226.11(423)	
226.12(423)	Fuel used in agricultural production
226.13(423)	Water used in agricultural production
226.14(423)	Bedding for agricultural livestock or fowl
226.15(423)	Sales by farmers
226.16(423)	Sales of livestock (including domesticated fowl) feeds
226.17(423)	Farm machinery, equipment, and replacement parts used in livestock or dairy production
226.18(423)	Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
226.19(423)	Nonexclusive lists
226.20(423)	Grain bins

CHAPTERS 227 to 229

Reserved

CHAPTER 230

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND OTHER PERSONS ENGAGED IN PROCESSING

	OTHER PERSONS ENGAGED IN PROCESSING
230.1	Reserved
230.2(423)	Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
230.3(423)	Services used in processing
230.4(423)	Chemicals, solvents, sorbents, or reagents used in processing
230.5(423)	Exempt sales of gases used in the manufacturing process
230.6(423)	Sale of electricity to water companies
230.7(423)	Wind energy conversion property
230.8(423)	Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
230.9(423)	Chemical compounds used to treat water
230.10(423)	Exclusive web search portal business and its exemption
230.11(423)	Web search portal business and its exemption
230.12(423)	Large data center business exemption
230.13(423)	Data center business sales and use tax refunds
230.14(423)	Exemption for the sale of computers, machinery, equipment, replacement parts, supplies, and materials used to construct or self-construct computers, machinery, equipment, replacement parts, and supplies used for certain manufacturing
	purposes if the sale occurs on or after July 1, 2016
230.15(423)	Exemption for the sale of property directly and primarily used in processing by a
(-)	manufacturer if the sale occurs on or after July 1, 2016
230.16(423)	Exemption for the sale of property directly and primarily used by a manufacturer
	to maintain integrity or unique environmental conditions if the sale occurs on or after July 1, 2016
230.17(423)	Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing if the sale occurs on or after July 1, 2016
230.18(423)	Exemption for the sale of computers used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise if the sale occurs on or after July 1, 2016
230.19(423)	Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products if the sale occurs on or after July 1, 2016
230.20(423)	Exemption for the sale of pollution-control equipment used by a manufacturer if the sale occurs on or after July 1, 2016
230.21(423)	Exemption for the sale of fuel or electricity used in exempt property if the sale occurs on or after July 1, 2016
230.22(423)	Exemption for the sale of services for designing or installing new industrial
,	machinery or equipment if the sale occurs on or after July 1, 2016
	CHADTED 221
	CHAPTER 231 EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS
221 1(422)	
231.1(423)	Newspapers, free newspapers and shoppers' guides Meter fivel gracial fivel expirition fivels and geseling
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) 231.10(423) 231.11(423) 231.12(423) 231.13(423) 231.14(423) 231.15(423)	Raffles Exempt sales of prizes Modular homes Access to on-line computer service Sale or rental of information services Exclusion from tax for property delivered by certain media 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
235.1(423) 235.2(423) 235.3(423)	CHAPTER 235 REBATE OF IOWA SALES TAX PAID Sanctioned automobile racetrack facilities Baseball and softball complex sales tax rebate Raceway facility sales tax rebate
	CHAPTER 236 Reserved
	CHAPTER 237 REINVESTMENT DISTRICTS PROGRAM
237.1(15J)	Purpose
237.2(15J)	Definitions
237.3(15J)	New state tax revenue calculations
237.4(15J)	State reinvestment district fund
237.5(15J)	Reinvestment project fund
237.6(15J)	End of deposits—district dissolution
	CHAPTER 238
	FLOOD MITIGATION PROGRAM
238.1(418)	Flood mitigation program
238.2(418)	Definitions
238.3(418)	Sales tax increment calculation
238.4(418)	Sales tax increment fund
	CHAPTER 239
	LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS
239.1(423B)	Urban renewal project
239.2(423B)	Definitions
239.3(423B)	Establishing sales and revenue growth
239.4(423B)	Requirements for cities adopting an ordinance
239.5(423B)	Identification of retail establishments
239.6(423B)	Calculation of base year taxable sales amount
239.7(423B)	Determination of tax growth increment amount
239.8(423B)	Distribution of tax base and growth increment amounts
239.9(423B)	Examples
239.10(423B)	Ordinance term
, ,	

CHAPTER 240 RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES AND USE TAX AGREEMENT 240.1(423) Allowing use of the lowest tax rate within a database area and use of the tax rate for a five-digit area when a nine-digit zip code cannot be used Permissible categories of exemptions 240.2(423) Requirement of uniformity in the filing of returns and remittance of funds 240.3(423) Allocation of bad debts 240.4(423) Purchaser refund procedures 240.5(423) 240.6(423) Relief from liability for reliance on taxability matrix 240.7(423) Effective dates of taxation rate increases or decreases when certain services are furnished 240.8(423) Prospective application of defining "retail sale" to include a lease or rental CHAPTER 241 EXCISE TAXES NOT GOVERNED BY THE STREAMLINED SALES AND USE TAX AGREEMENT 241.1(423A,423D) Purpose of the chapter 241.2(423A,423D) Director's administration DIVISION I STATE-IMPOSED HOTEL AND MOTEL TAX 241.3 to 241.5 Reserved DIVISION II EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT 241.6(423D) **Definitions** 241.7(423D) Tax imposed 241.8(423D) Exemption CHAPTER 242 FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS 242.1(29C) Purpose **Definitions** 242.2(29C) Disaster or emergency-related work 242.3(29C) CHAPTERS 243 to 249 Reserved CHAPTER 250 SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

Biodiesel production refund

250.1(423)