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

Created by 1986 Iowa Acts, Chapter 1245.

#### CHAPTER 1

#### STATE BOARD OF TAX REVIEW—ADMINISTRATION

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

#### CHAPTER 2

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

#### DIVISION I

#### APPELLATE CASES

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

- 2.1(421,17A) Definitions
- 2.2(421,17A) Appeal and jurisdiction
- 2.3(421,17A) Form of appeal
- 2.4(421,17A) Certification by director
- 2.5(421,17A) Motions
- 2.6(421,17A) Answer
- 2.7(421,17A) Docketing
- 2.9(421,171) Docketing
- 2.8(421,17A) Filing of papers
- 2.9(421,17A) Hearing an appeal
- 2.10(17A,421) Appearances by appellant
- 2.11(421,17A) Authority of state board to issue procedural orders
- 2.12(421,17A) Continuances
- 2.13(17A,421) Place of hearing
- 2.14(17A,421) Members participating
- 2.15(17A,421) Presiding officer
- 2.16(17A,421) Appeals of state board decisions

#### DIVISION II ORIGINAL JURISDICTION

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

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

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

5.16(17A,22) Applicability

#### TITLE I ADMINISTRATION

#### CHAPTER 6

#### ORGANIZATION, PUBLIC INSPECTION

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

#### CHAPTER 7

#### PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

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

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

#### CHAPTER 8

#### FORMS AND COMMUNICATIONS

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

#### **CHAPTER 9**

#### FILING AND EXTENSION OF TAX LIENS

#### AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

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

#### CHAPTER 10

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

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

PENALTY FOR TAX PERIOD BEGINNING AFTER JANUARY 1, 1991

10.6(421) Penalties

10.10 to 10.19

10.20 to 10.29

10.7(421) Waiver of penalty—definitions

Reserved

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

#### RETAIL SALES

USE

WITHHOLDING

CORPORATE

- 10.30 to 10.39 Reserved
  - INDIVIDUAL INCOME
- 10.40 to 10.49 Reserved
- 10.50 to 10.55 Reserved
- 10.56 to 10.65 Reserved
  - FINANCIAL INSTITUTIONS

10.66 to 10.70 Reserved

	MOTOR FUEL	
10.71(452A)	Penalty and enforcement provisions	
10.72(452A)	Interest	
10.73 to 10.75	Reserved	
	CIGARETTES AND TOBACCO	
10.76(453A)	Penalties	
10.77(453A)	Interest	
10.78	Reserved	
10.79(453A)	Request for statutory exception to penalty	
10.80 to 10.84	Reserved	
10.00 to 10.01		
10.85 to 10.89	INHERITANCE	
10.85 10 10.89	Keservea	
	IOWA ESTATE	
10.90 to 10.95	Reserved	
	GENERATION SKIPPING	
10.96 to 10.100	Reserved	
	FIDUCIARY INCOME	
10.101 to 10.109	Reserved	
	HOTEL AND MOTEL	
10.110 to 10.114	Reserved	
10.110 00 10.111		
10.115(421)	ALL TAXES Application of payments to penalty, interest, and then tax due for payments made	
10.113(421)	on or after January 1, 1995, unless otherwise designated by the taxpayer	
10.11((100.1500))	JEOPARDY ASSESSMENTS	
10.116(422,453B)	Jeopardy assessments	
10.117(422,453B)	Procedure for posting bond	
10.118(422,453B)	Time limits	
10.119(422,453B)	Amount of bond	
10.120(422,453B)	Posting of bond	
10.121(422,453B)	Order Director's order	
10.122(422,453B) 10.122(422,453B)	Type of bond	
10.123(422,453B)	Form of surety bond	
10.124(422,453B) 10.125(422,453B)	Duration of the bond	
10.126(422,453B) 10.126(422,453B)	Exoneration of the bond	
10.120(H22,HJJD)		
TITLE II EXCISE		
	CHAPTER 11	

## ADMINISTRATION

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

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

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

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

#### CHAPTER 13

#### PERMITS

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

#### CHAPTER 14

#### COMPUTATION OF TAX

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

#### DETERMINATION OF A SALE AND SALE PRICE

15.1(422)	Conditional sales to be included in gross sales
15.2(422,423)	Repossessed goods
15.3(422,423)	Exemption certificates, direct pay permits, fuel used in processing, and beer and wine wholesalers
15.4(422,423)	Bad debts
15.5(422,423)	Recovery of bad debts by collection agency or attorney
15.6(422,423)	Discounts, rebates and coupons
15.7	Reserved
15.8(422,423)	Returned merchandise
15.9(422)	Goods damaged in transit
15.10(422)	Consignment sales
15.11(422,423)	Leased departments
15.12(422,423)	Excise tax included in and excluded from gross receipts
15.13(422,423)	Freight, other transportation charges, and exclusions from the exemption applicable to these services
15.14(422,423)	Installation charges when tangible personal property is sold at retail
15.15(422)	Premiums and gifts
	6
15.16(422)	Gift certificates
15.17(422,423)	Finance charge
15.18(422,423)	Coins and other currency exchanged at greater than face value
15.19(422,423)	Trade-ins
15.20(422,423)	Corporate mergers which do not involve taxable sales of tangible personal property or services

## CHAPTER 16

### TAXABLE SALES

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

16.21(422,423)	Sale of pets
16.22(422,423)	Sales on layaway
16.23(422)	Meal tickets, coupon books, and merchandise cards
16.24(422,423)	Truckers engaged in retail business
16.25(422,423)	Foreign truckers selling at retail in Iowa
16.26(422)	Admissions to amusements, athletic events, commercial amusement enterprises, fairs, and games
16.27 and 16.28	Reserved
16.29(422)	Rental of personal property in connection with the operation of amusements
16.30(422)	Commercial amusement enterprises-companies or persons which contract to
	furnish show for fixed fee
16.31	Reserved
16.32(422)	River steamboats
16.33(422)	Pawnbrokers
16.34(422,423)	Druggists and pharmacists
16.35(422,423)	Memorial stones
16.36(422)	Communication services furnished by hotel to its guests
16.37(422)	Private clubs
16.38	Reserved
16.39(422)	Athletic events
16.40(422,423)	Iowa dental laboratories
16.41(422,423)	Dental supply houses
16.42(422)	News distributors and magazine distributors
16.43(422,423)	Magazine subscriptions by independent dealers
16.44(422,423)	Sales by finance companies
16.45(422,423)	Sale of baling wire and baling twine
16.46(422,423)	Snowmobiles and motorboats
16.47(422)	Conditional sales contracts
16.48(422,423)	Carpeting and other floor coverings
16.49(422,423)	Bowling
16.50(422,423)	Various special problems relating to public utilities
16.51(422,423)	Sales of services treated as sales of tangible personal property
16.52(422,423)	Sales of prepaid merchandise cards

Revenue[701]

#### CHAPTER 17 EXEMPT SALES

17.1(422,423) 17.2(422)	Gross receipts expended for educational, religious, and charitable purposes Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4(422,423)	Commercial fertilizer and agricultural limestone
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps
	Relief Society, and U.S.O
17.6(422,423)	Sales of vehicles subject to registration-new and used-by dealers
17.7(422,423)	Sales to certain federal corporations
17.8(422)	Sales in interstate commerce-goods transported or shipped from this state
17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
17 10(422 422)	1
17.10(422,423)	Materials used for seed inoculations
17.11(422,423)	Educational institution
17.12(422)	Coat or hat checkrooms
17.13(422,423)	Railroad rolling stock
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing

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

## TAXABLE AND EXEMPT SALES DETERMINED BY METHOD

#### OF TRANSACTION OR USAGE

18.1(422,423)	Tangible personal property	purchased from the United	States government
---------------	----------------------------	---------------------------	-------------------

- 18.2(422,423) Sales of butane, propane and other like gases in cylinder drums, etc.
- 18.3(422,423) Chemical compounds used to treat water
- 18.4(422) Mortgages and trustees
- 18.5(422,423) Sales to agencies or instrumentalities of federal, state, county and municipal government
- 18.6(422,423) Relief agencies
- 18.7(422,423) Containers, including packing cases, shipping cases, wrapping material and similar items
- 18.8(422) Auctioneers
- 18.9(422) Sales by farmers
- 18.10(422,423) Florists
- 18.11(422,423) Landscaping materials
- 18.12(422,423) Hatcheries
- 18.13(422,423) Sales by the state of Iowa, its agencies and instrumentalities
- 18.14(422,423) Sales of livestock and poultry feeds
- 18.15(422,423) Student fraternities and sororities
- 18.16(422,423) Photographers and photostaters

18.17(422,423)	Gravel and stone
18.18(422,423)	Sale of ice
18.19(422,423)	Antiques, curios, old coins or collector's postage stamps
18.20(422,423)	Communication services
18.21(422,423)	Morticians or funeral directors
18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
18.23(422)	Veterinarians
18.24(422,423)	Hospitals, infirmaries and sanitariums
18.25(422,423)	Warranties and maintenance contracts
18.26(422)	Service charge and gratuity
18.27(422)	Advertising agencies, commercial artists, and designers
18.28(422,423)	Casual sales
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing
18.30(422)	Taxation of American Indians
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service
18.32(422,423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
18.34(422,423)	Automatic data processing
18.35(422,423)	Drainage tile
18.36(422,423)	True leases and purchases of tangible personal property by lessors
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
18.38(422,423)	Urban transit systems
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
18.40(422,423)	Renting of rooms
18.41(422,423)	Envelopes for advertising
18.42(422,423)	Newspapers, free newspapers and shoppers' guides
18.43(422,423)	Written contract
18.44(422,423)	Sale or rental of farm machinery and equipment
18.45(422,423)	Sale or rental of computers, industrial machinery and equipment; refund of and exemption from tax paid for periods prior to July 1, 1997
18.46(422,423)	Automotive fluids
18.47(422,423)	Maintenance or repair of fabric or clothing
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
18.50(422,423)	Property used by a lending organization
18.51(422,423)	Sales to nonprofit legal aid organizations
18.52(422,423)	Irrigation equipment used in farming operations
18.53(422,423)	Sales to persons engaged in the consumer rental purchase business
18.54(422,423)	Sales of advertising material
18.55(422,423)	Drop shipment sales
18.56(422,423)	Wind energy conversion property
18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.58(422,423)	Exempt sales or rentals of computers, industrial machinery and equipment, and exempt sales of fuel and electricity on and after July 1, 1997
18.59(422,423)	Exempt sales to nonprofit hospitals

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

#### 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

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

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

#### AUTOMOBILE RENTAL EXCISE TAX

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

### Administration of tax

## TITLE IV USE

## CHAPTER 28

## DEFINITIONS

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

#### CHAPTER 29 CERTIFICATES

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

#### CHAPTER 30

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

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

#### CHAPTER 31

#### RECEIPTS SUBJECT TO USE TAX

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

#### CHAPTER 32

#### RECEIPTS EXEMPT FROM USE TAX

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

#### CHAPTER 33

# RECEIPTS SUBJECT TO USE TAX DEPENDING ON METHOD OF TRANSACTION

33.1Reserved33.2(423)Federal manufacturer's or retailer's excise tax

33.3(423)	Fuel consumed in creating power, heat or steam for processing or generating	
	electric current	
33.4(423)	Repair of tangible personal property outside the state of Iowa	
33.5(423)	Taxation of American Indians	
33.6(422,423)	Exemption for property used in Iowa only in interstate commerce	
33.7(423)	Property used to manufacture certain vehicles to be leased	

- 33.8(423) Out-of-state rental of vehicles subject to registration subsequently used in Iowa
- 33.9(423) Sales of mobile homes, manufactured housing, and related property and services
- 33.10(423) Tax imposed on the use of manufactured housing as tangible personal property and as real estate

#### VEHICLES SUBJECT TO REGISTRATION

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

#### 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		
50.15(122)	other spouse		
38.16(422)	Preparation of taxpayers' returns by department employees		
38.17(422)	Resident determination		
38.18(422)	Tax treatment of income repaid in current tax year which had been reported on		
38.18(422)	•		
29.10(422)	prior Iowa individual income tax return		
38.19(422)	Indication of dependent child health care coverage on tax return		
	CHAPTER 39		
	FILING RETURN AND PAYMENT OF TAX		
39.1(422)	Who must file		
39.2(422)	Time and place for filing		
39.3(422)	Form for filing		
39.4(422)	Filing status		
39.5(422)	Payment of tax		
39.6(422)	Minimum tax		
39.7(422)	Tax on lump-sum distributions		
39.8(422)	State income tax limited to taxpayer's net worth immediately before the distressed		
57.8(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		
57.10(422)	in the next tax year		
39.11(422)	Forgiveness of tax for an individual whose federal income tax was forgiven		
59.11(422)	because the individual was killed outside the United States due to military or		
	terroristic action		
39.12(422)	Tax benefits for persons in the armed forces deployed outside the United States		
39.12(422)	Reserved		
39.14(422)	Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area		
39.15(422)	Special tax computation for taxpayers who are 65 years of age or older		
39.13(422)	special tax computation for taxpayers who are of years of age of order		
	CHAPTER 40		
	DETERMINATION OF NET INCOME		
40.1(422)	Net income defined		
40.2(422)	Interest and dividends from federal securities		
40.3(422)	Interest and dividends from foreign securities, and securities of state and their		
、 /	political subdivisions		
40.4	Reserved		
40.5(422)	Military pay		
40.6(422)	Interest and dividend income		
40.7(422)	Current year capital gains and losses		

40.0(400)		
40.8(422)	Gains and losses on property acquired before January 1, 1934	
40.9(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit	
40.10 and 40.11	Reserved	
40.12(422)	Income from partnerships or limited liability companies	
40.13(422)	Subchapter "S" income	
40.14(422)	Contract sales	
40.15(422)	Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes	
40.16(422)	Income of nonresidents	
40.17(422)	Income of part-year residents	
40.18(422)	Net operating loss carrybacks and carryovers	
40.19(422)	Casualty losses	
40.20(422)	Adjustments to prior years	
40.21(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals	
40.22(422)	Disability income exclusion	
40.23(422)	Social security benefits	
40.24(99E)	Lottery prizes	
40.25 and 40.26	Reserved	
40.27(422)	Incomes from distressed sales of qualifying taxpayers	
40.28	Reserved	
40.29(422)	Intangible drilling costs	
40.30(422)	Percentage depletion	
40.31(422)	Away-from-home expenses of state legislators	
40.32(422)	Interest and dividends from regulated investment companies which are exempt	
	from federal income tax	
40.33	Reserved	
40.34(422)	Exemption of restitution payments for persons of Japanese ancestry	
40.35(422)	Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans	
40.36(422)	Exemption of interest earned on bonds issued to finance beginning farmer loan	
	program	
40.37(422)	Exemption of interest from bonds issued by the Iowa comprehensive petroleum	
	underground storage tank fund board	
40.38(422)	Capital gain deduction or exclusion for certain types of net capital gains	
40.39(422)	Exemption of interest from bonds or notes issued to fund the E911 emergency telephone system	
40.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield	
40.41	Reserved	
40.42(422)	Depreciation of speculative shell buildings	
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home	
	health care services to a relative	
40.44(422,541A)	Individual development accounts	
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement	
	accounts, or deferred compensation plans received by nonresidents of Iowa	
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams	
40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals,	
	individuals who are 55 years of age or older, surviving spouses, and survivors	
40.48(422)	Health insurance premiums deduction	
40.49(422)	Employer social security credit for tips	
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans	

40.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area		
40.52(422)	Mutual funds		
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust		
10.33(122)	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		
40.30(422)	subdivisions		
40.57(422)	Installment sales by taxpayers using the accrual method of accounting		
40.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States		
40.59	Reserved		
40.60(422)	Additional first-year depreciation allowance		
40.61(422)	Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn		
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve		
40.63(422)	Exclusion of income from military student loan repayments		
40.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the		
	armed forces, including a member of a reserve component of the armed forces who has died while on active duty		
40.65(422)	Section 179 expensing		
40.66(422)	Deduction for certain unreimbursed expenses relating to a human organ transplant		
40.67(422)	Deduction for alternative motor vehicles		
40.68(422)	Injured veterans grant program		
40.69(422)			
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,		
10.70(122)	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		
40.77(422)	special ming provisions related to 2010 tax changes		
	CHAPTER 41 DETERMINATION OF TAXABLE INCOME		
41.1(422)	Verification of deductions required		
41.2(422)	Federal rulings and regulations		
41.3(422)			
41.4(422)	Optional standard deduction		
41.5(422)	Itemized deductions		
41.6(422)	Itemized deductions—separate returns by spouses		

41.7(422)	Itemized deductions—part-ye	ar residents
-----------	-----------------------------	--------------

- 41.8(422) Itemized deductions—nonresidents
- 41.9(422) Annualizing income
- 41.10(422) Income tax averaging
- 41.11(422) Reduction in state itemized deductions for certain high-income taxpayers
- 41.12(422) Deduction for home mortgage interest for taxpayers with mortgage interest credit
- 41.13(422) Iowa income taxes and Iowa tax refund

#### ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

42.1(257,422)	School district surtax	
42.2(422D)	Emergency medical services income surtax	
42.3(422)	Exemption credits	
42.4(422)	Tuition and textbook credit for expenses incurred for dependents attending grades	
	kindergarten through 12 in Iowa	
42.5(422)	Nonresident and part-year resident credit	
42.6(422)	Out-of-state tax credits	
42.7(422)	Out-of-state tax credit for minimum tax	
42.8(422)	Withholding and estimated tax credits	
42.9(422)	Motor fuel credit	
42.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year	
42.11(15,422)	Research activities credit	
42.12(422)	New jobs credit	
42.13(422)	Earned income credit	
42.14(15)	Investment tax credit—new jobs and income program and enterprise zone program	
42.15(422)	Child and dependent care credit	
42.16(422)	Franchise tax credit	
42.17(15E)	Eligible housing business tax credit	
42.18(422)	Assistive device tax credit	
42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit	
42.20(422)	Ethanol blended gasoline tax credit	
42.21(15E)	Eligible development business investment tax credit	
42.22(15E,422)	Venture capital credits	
42.23(15)	New capital investment program tax credits	
42.24(15E,422)	Endow Iowa tax credit	
42.25(422)	Soy-based cutting tool oil tax credit	
42.26(15I,422)	Wage-benefits tax credit	
42.27(422,476B)	Wind energy production tax credit	
42.28(422,476C)	Renewable energy tax credit	
42.29(15)	High quality job creation program	
42.30(15E,422)	Economic development region revolving fund tax credit	
42.31(422)	Early childhood development tax credit	
42.32(422)	School tuition organization tax credit	
42.33(422)	E-85 gasoline promotion tax credit	
42.34(422)	Biodiesel blended fuel tax credit	
42.35(422)	Soy-based transformer fluid tax credit	
42.36(175,422)	Agricultural assets transfer tax credit and custom farming contract tax credit	
42.37(15,422)	Film qualified expenditure tax credit	
42.38(15,422)	Film investment tax credit	
42.39(422)	Ethanol promotion tax credit	
42.40(422)	Charitable conservation contribution tax credit	
42.41(15,422)	Redevelopment tax credit	

- 42.42(15) High quality jobs program
- 42.43(16,422) Disaster recovery housing project tax credit
- 42.44(422) Deduction of credits
- 42.45(15) Aggregate tax credit limit for certain economic development programs
- 42.46(422) E-15 plus gasoline promotion tax credit
- 42.47(422) Geothermal heat pump tax credit
- 42.48(422) Solar energy system tax credit
- 42.49(422) Volunteer fire fighter and volunteer emergency medical services personnel tax credit
- 42.50(422) Taxpayers trust fund tax credit
- 42.51(422,85GA,SF452) From farm to food donation tax credit

#### ASSESSMENTS AND REFUNDS

43.1(422)	Notice of discrepancies
43.2(422)	Notice of assessment, supplemental assessments and refund adjustments
43.3(422)	Overpayments of tax
43.4(68A,422,456A	) Optional designations of funds by taxpayer
43.5(422)	Abatement of tax

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

#### CHAPTER 44

#### PENALTY AND INTEREST

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

#### CHAPTER 45

#### PARTNERSHIPS

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

#### CHAPTER 46

#### WITHHOLDING

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

#### CHAPTER 47 Reserved

#### CHAPTER 48 COMPOSITE RETURNS

48.1(	(422)	Composite returns
10.1	,	composite retains

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

#### CHAPTER 49

#### ESTIMATED INCOME TAX FOR INDIVIDUALS

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

#### CHAPTER 50

#### APPORTIONMENT OF INCOME FOR RESIDENT SHAREHOLDERS OF S CORPORATIONS

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

#### TITLE VI CORPORATION

#### CHAPTER 51

#### ADMINISTRATION

- 51.1(422) Definitions
- 51.2(422) Statutes of limitation
- 51.3(422) Retention of records
- 51.4(422) Cancellation of authority to do business
- 51.5(422) Authority for deductions
- 51.6(422) Jeopardy assessments
- 51.7(422) Information confidential
- 51.8(422) Power of attorney
- 51.9(422) Delegation of authority to audit and examine

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

	renter i nue intenesi, nue nui chebito
52.1(422)	Who must file
52.2(422)	Time and place for filing return
52.3(422)	Form for filing
52.4(422)	Payment of tax
52.5(422)	Minimum tax
52.6(422)	Motor fuel credit
52.7(422)	Research activities credit
52.8(422)	New jobs credit
52.9	Reserved
52.10(15)	New jobs and income program tax credits
52.11(422)	Refunds and overpayments
52.12(422)	Deduction of credits
52.13(422)	Livestock production credits
52.14(15E)	Enterprise zone tax credits
52.15(15E)	Eligible housing business tax credit
52.16(422)	Franchise tax credit
52.17(422)	Assistive device tax credit
52.18(404A,422)	Historic preservation and cultural and entertainment district tax credit
52.19(422)	Ethanol blended gasoline tax credit
52.20(15E)	Eligible development business investment tax credit
52.21(15E,422)	Venture capital credits
52.22(15)	New capital investment program tax credits
52.23(15E,422)	Endow Iowa tax credit
52.24(422)	Soy-based cutting tool oil tax credit
52.25(151,422)	Wage-benefits tax credit
52.26(422,476B)	Wind energy production tax credit
52.27(422,476C)	Renewable energy tax credit
52.28(15)	High quality job creation program
52.29(15E,422)	Economic development region revolving fund tax credit
52.30(422)	E-85 gasoline promotion tax credit
52.31(422)	Biodiesel blended fuel tax credit
52.32(422)	Soy-based transformer fluid tax credit
52.33(175,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
52.34(15,422)	Film qualified expenditure tax credit
52.35(15,422)	Film investment tax credit
52.36(422)	Ethanol promotion tax credit
52.37(422)	Charitable conservation contribution tax credit
52.38(422)	School tuition organization tax credit
52.39(15,422)	Redevelopment tax credit
52.40(15)	High quality jobs program
52.41(15)	Aggregate tax credit limit for certain economic development programs
52.42(16,422)	Disaster recovery housing project tax credit
52.43(422)	E-15 plus gasoline promotion tax credit
52.44(422)	Solar energy system tax credit
to Arian area a	

52.45(422,85GA,SF452) From farm to food donation tax credit

## CHAPTER 53 DETERMINATION OF NET INCOME

	DETERMINATION OF NET INCOME
53.1(422)	Computation of net income for corporations
53.2(422)	Net operating loss carrybacks and carryovers
53.3(422)	Capital loss carryback
53.4(422)	Net operating and capital loss carrybacks and carryovers
53.5(422)	Interest and dividends from federal securities
53.6(422)	Interest and dividends from foreign securities, and securities of state and their
	political subdivisions
53.7(422)	Safe harbor leases
53.8(422)	Additions to federal taxable income
53.9(422)	Gains and losses on property acquired before January 1, 1934
53.10(422)	Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
53.11(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain
55.11(422)	individuals
53.12(422)	Federal income tax deduction
53.13(422)	Iowa income taxes and Iowa tax refund
53.14(422)	Method of accounting, accounting period
53.15(422)	Consolidated returns
53.16(422)	Federal rulings and regulations
53.17(422)	Depreciation of speculative shell buildings
53.18(422)	Deduction of multipurpose vehicle registration fee
53.19(422)	Deduction of foreign dividends
53.20(422)	Employer social security credit for tips
53.21(422)	Deduction for contributions made to the endowment fund of the Iowa educational
	savings plan trust
53.22(422)	Additional first-year depreciation allowance
53.23(422)	Section 179 expensing
53.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary
	conversion of property due to eminent domain
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property
× ,	or services directly related to production of film, television, or video projects
53.26(422)	Exclusion of biodiesel production refund
	CHAPTER 54 ALLOCATION AND APPORTIONMENT
54.1(422)	Basis of corporate tax
54.2(422)	Allocation or apportionment of investment income
54.3(422)	Application of related expense to allocable interest, dividends, rents and
54.5(422)	royalties—tax periods beginning on or after January 1, 1978
54.4(422)	Net gains and losses from the sale of assets
54.5(422)	Where income is derived from the manufacture or sale of tangible personal property
54.6(422)	Apportionment of income derived from business other than the manufacture or sale
34.0(422)	of tangible personal property
54.7(422)	Apportionment of income of transportation, communications, and certain public
2 ( 122)	utilities corporations
54.8(422)	Apportionment of income derived from more than one business activity carried
2(122)	on within a single corporate structure
54.9(422)	Allocation and apportionment of income in special cases
2 ( 122)	income in special cuses

#### ASSESSMENTS, REFUNDS, APPEALS

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

#### CHAPTER 56

#### ESTIMATED TAX FOR CORPORATIONS

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

#### TITLE VII

#### FRANCHISE

#### CHAPTER 57

#### ADMINISTRATION

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

#### CHAPTER 58

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

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

58.20(15,422)	Film investment tax credit
58.21(15)	High quality jobs program
	CHAPTER 59
	DETERMINATION OF NET INCOME
59.1(422)	Computation of net income for financial institutions
59.2(422)	Net operating loss carrybacks and carryovers
59.3(422)	Capital loss carryback
59.4(422)	Net operating and capital loss carrybacks and carryovers
59.5(422)	Interest and dividends from federal securities
59.6(422)	Interest and dividends from foreign securities and securities of states and other
	political subdivisions
59.7(422)	Safe harbor leases
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain
	individuals
59.9(422)	Work opportunity tax credit
59.10	Reserved
59.11(422)	Gains and losses on property acquired before January 1, 1934
59.12(422)	Federal income tax deduction
59.13(422)	Iowa franchise taxes
59.14(422)	Method of accounting, accounting period
59.15(422)	Consolidated returns
59.16(422)	Federal rulings and regulations
59.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit
59.18(422)	Depreciation of speculative shell buildings
59.19(422)	Deduction of multipurpose vehicle registration fee
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which
50.21(422)	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
50 22(422)	savings plan trust
59.23(422)	Additional first-year depreciation allowance
59.24(422)	Section 179 expensing
	ALLOCATION AND APPORTIONMENT
59.25(422)	Basis of franchise tax
59.26(422)	Allocation and apportionment
59.27(422)	Net gains and losses from the sale of assets
59.28(422)	Apportionment factor
59.29(422)	Allocation and apportionment of income in special cases
	CHAPTER 60
	ASSESSMENTS, REFUNDS, APPEALS
60.1(422)	Notice of discrepancies
60.2(422)	Notice of assessment
60.3(422)	Refund of overpaid tax
60.4(421)	Abatement of tax
60.5(422)	Protests
	CUADTED 61
	CHAPTER 61
(1, 1)(1)	ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

- 61.1(422) Who must pay estimated tax
- 61.2(422) Time for filing and payment of tax

- 61.3(422) Special estimate periods
- 61.4(422) Reporting forms
- 61.5(422) Penalties
- 61.6(422) Overpayment of estimated tax

#### CHAPTERS 62 to 66

#### Reserved

#### TITLE VIII MOTOR FUEL

#### CHAPTER 67 ADMINISTRATION

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

- 67.25(452A) Fuel used in implements of husbandry
- 67.26(452A) Excess tax collected
- 67.27(452A) Retailer gallons report

#### CHAPTER 68

#### MOTOR FUEL AND UNDYED SPECIAL FUEL

#### 68.1(452A) Definitions

- 68.2(452A) Tax rates—time tax attaches—responsible party
- 68.3(452A) Exemption
- 68.4(452A) Ethanol blended gasoline taxation—nonterminal location
- 68.5(452A) Tax returns—computations
- 68.6(452A) Distribution allowance
- 68.7(452A) Supplier credit—uncollectible account
- 68.8(452A) Refunds
- 68.9(452A) Claim for refund—payment of claim
- 68.10(452A) Refund permit
- 68.11(452A) Revocation of refund permit

- 68.12(452A) Income tax credit in lieu of refund
- 68.13(452A) Reduction of refund—sales tax
- 68.14(452A) Terminal withdrawals—meters
- 68.15(452A) Terminal and nonterminal storage facility reports and records
- 68.16(452A) Method of reporting taxable gallonage
- 68.17(452A) Transportation reports
- 68.18(452A) Bill of lading or manifest requirements
- 68.19(452A) Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

#### LIQUEFIED PETROLEUM GAS— COMPRESSED NATURAL GAS

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

- 69.15(452A) Notice of meter seal breakage
- 69.16(452A) Location of records—L.P.G. or C.N.G. users and dealers

#### TITLE IX PROPERTY

#### CHAPTER 70

#### REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

#### DIVISION I

#### REPLACEMENT TAX

- 70.1(437A) Who must file return
- Time and place for filing return
- 70.3(437A) Form for filing
- 70.4(437A) Payment of tax
- 70.5(437A) Statute of limitations
- 70.6(437A) Billings
- 70.7(437A) Refunds
- 70.8(437A) Abatement of tax
- 70.9(437A) Taxpayers required to keep records
- 70.10(437A) Credentials
- 70.11(437A) Audit of records
- 70.12(437A) Collections/reimbursements
- 70.13(437A) Information confidential

#### DIVISION II STATEWIDE PROPERTY TAX

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

#### CHAPTER 71

#### ASSESSMENT PRACTICES AND EQUALIZATION

- 71.2(421,428,441) Assessment and valuation of real estate
- 71.3(421,428,441) Valuation of agricultural real estate
- 71.4(421,428,441) Valuation of residential real estate
- 71.5(421,428,441) Valuation of commercial real estate
- 71.6(421,428,441) Valuation of industrial land and buildings
- 71.7(421,427A,428,441) Valuation of industrial machinery
- 71.8(428,441) Abstract of assessment
- 71.9(428,441) Reconciliation report
- 71.10(421) Assessment/sales ratio study
- 71.11(441) Equalization of assessments by class of property
- 71.12(441) Determination of aggregate actual values
- 71.13(441) Tentative equalization notices
- 71.14(441) Hearings before the director
- 71.15(441) Final equalization order
- 71.16(441) Alternative method of implementing equalization orders
- 71.17(441) Special session of boards of review
- 71.18(441) Judgment of assessors and local boards of review
- 71.19(441) Conference boards
- 71.20(441) Board of review
- 71.21(421,17A) Property assessment appeal board
- 71.22(428,441) Assessors
- 71.23 and 71.24 Reserved
- 71.25(441,443) Omitted assessments
- 71.26(441) Assessor compliance

#### CHAPTER 72

#### EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

- 72.1(441) Application for examination
- 72.2(441) Examinations
- 72.3(441) Equivalent of high school diploma
- 72.4(441) Appraisal-related experience
- 72.5(441) Regular certification
- 72.6(441) Temporary certification
- 72.7 Reserved
- 72.8(441) Deputy assessors—regular certification
- 72.9 Reserved

- 72.10(441) Appointment of deputy assessors
- 72.11(441) Special examinations
- 72.12(441) Register of eligible candidates
- 72.13(441) Course of study for provisional appointees
- 72.14(441) Examining board
- 72.15(441) Appointment of assessor
- 72.16(441) Reappointment of assessor
- 72.17(441) Removal of assessor
- 72.18(421,441) Courses offered by the department of revenue

<b>50</b> 1 ( <b>10</b> 5)	PROPERTY TAX CREDIT AND RENT REIMBURSEMENT
73.1(425)	Eligible claimants
73.2(425)	Separate homesteads—husband and wife property tax credit
73.3(425)	Dual claims
73.4(425)	Multipurpose building
73.5(425)	Multidwelling
73.6(425)	Income
73.7(425)	Joint tenancy
73.8(425)	Amended claim
73.9(425)	Simultaneous homesteads
73.10(425)	Confidential information
73.11(425)	Mobile, modular, and manufactured homes
73.12(425)	Totally disabled
73.13(425)	Nursing homes
73.14(425)	Household
73.15(425)	Homestead
73.16(425)	Household income
73.17(425)	Timely filing of claims
73.18(425)	Separate homestead—husband and wife rent reimbursements
73.19(425)	Gross rent/rent constituting property taxes paid
73.20(425)	Leased land
73.21(425)	Property: taxable status
73.22(425)	Special assessments
73.23(425)	Suspended, delinquent, or canceled taxes
73.24(425)	Income: spouse
73.25(425)	Common law marriage
73.26	Reserved
73.27(425)	Special assessment credit
73.28(425)	Credit applied
73.29(425)	Deceased claimant
73.30(425)	Audit of claim
73.31(425)	Extension of time for filing a claim
73.32(425)	Annual adjustment factor
73.33(425)	Proration of claims
73.34(425)	Unreasonable hardship
	CHAPTER 74

#### MOBILE, MODULAR, AND MANUFACTURED HOME TAX

- 74.1(435) Definitions
- 74.2(435) Movement of home to another county
- 74.3(435) Sale of home

- 74.5(435) Taxation—real estate
- 74.6(435) Taxation—square footage
- 74.7(435) Audit by department of revenue
- 74.8(435) Collection of tax

#### PROPERTY TAX ADMINISTRATION

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

#### CHAPTER 76

#### DETERMINATION OF VALUE OF RAILROAD COMPANIES

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

#### CHAPTER 77

#### DETERMINATION OF VALUE OF UTILITY COMPANIES

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

#### CHAPTER 78

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

#### REPLACEMENT TAX

78.1(85GA,SF451) Who must file return

- 78.2(85GA,SF451) Time and place for filing return
- 78.3(85GA,SF451) Form for filing
- 78.4(85GA,SF451) Payment of tax
- 78.5(85GA,SF451) Statute of limitations
- 78.6(85GA,SF451) Billings
- 78.7(85GA,SF451) Refunds
- 78.8(85GA,SF451) Abatement of tax
- 78.9(85GA,SF451) Taxpayers required to keep records

78.10(85GA,SF451)	Credentials
78.11(85GA,SF451)	Audit of records
78.12(85GA,SF451)	Information confidential
	STATEWIDE PROPERTY TAX
78.13(85GA,SF451)	Who must file return
78.14(85GA,SF451)	Time and place for filing return
78.15(85GA,SF451)	Form for filing
78.16(85GA,SF451)	Payment of tax
78.17(85GA,SF451)	Statute of limitations
78.18(85GA,SF451)	Billings
78.19(85GA,SF451)	Refunds
78.20(85GA,SF451)	Abatement of tax
78.21(85GA,SF451)	Taxpayers required to keep records
78.22(85GA,SF451)	Credentials
78.23(85GA,SF451)	Audit of records

#### REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

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

#### CHAPTER 80

#### PROPERTY TAX CREDITS AND EXEMPTIONS

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

80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries
80.28(404B)	Disaster revitalization area
80.29(427)	Geothermal heating and cooling systems installed on property classified as residential
80.30(426C)	Business property tax credit
80.31 to 80.48	Reserved
80.49(441)	Commercial and industrial property tax replacement—county replacement claims
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
80.56(427)	Abatement of taxes

#### TITLE X CIGARETTES AND TOBACCO

#### CHAPTER 81 ADMINISTRATION

81 10	(453A)	) Definitions
01.10	15511	Dominions

81.2(453A	)	Credentials	and	rogainto
01.2(4JJA	.)	Creatinais	anu	receipts

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

#### CHAPTER 82

#### CIGARETTE TAX

82.1(453A)	Permits required
------------	------------------

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

#### CHAPTER 83 TOBACCO TAX

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

8	86.3(450)	Audits, assessments and refunds
8	86.4(450)	Appeals
8	86.5(450)	Gross estate
8	86.6(450)	The net estate
8	86.7(450)	Life estate, remainder and annuity tables-in general
8	86.8(450B)	Special use valuation
8	86.9(450)	Market value in the ordinary course of trade
8	86.10(450)	Alternate valuation date
8	86.11(450)	Valuation—special problem areas
8	86.12(450)	The inheritance tax clearance
8	86.13(450)	No lien on the surviving spouse's share of the estate
8	86.14(450)	Computation of shares
8	86.15(450)	Applicability

#### IOWA ESTATE TAX

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

#### CHAPTER 88

#### GENERATION SKIPPING TRANSFER TAX

88.1(450A)	) Administration

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

#### CHAPTER 89

#### FIDUCIARY INCOME TAX

89.1(422) Administration	
--------------------------	--

- 89.2(422) Confidentiality
- 89.3(422) Situs of trusts
- Fiduciary returns and payment of the tax
- 89.5(422) Extension of time to file and pay the tax
- 89.6(422) Penalties
- 89.7(422) Interest or refunds on net operating loss carrybacks
- 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

91.1(453B)

TITLE XII MARIJUANA AND CONTROLLED SUBSTANCES STAMP TAX

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

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

#### CHAPTERS 92 to 96 Reserved

## TITLE XIII

#### CHAPTERS 97 to 101 Reserved

#### TITLE XIV HOTEL AND MOTEL TAX

#### CHAPTER 102 Reserved

#### CHAPTER 103

## STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND

### MOTEL TAXES—ADMINISTRATION

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

#### CHAPTER 104

#### HOTEL AND MOTEL-

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

- 104.1(423A) Returns, time for filing
- 104.2(423A) Remittances
- 104.3(423A) Permits
- 104.4(423A) Sale of business
- 104.5(423A) Bankruptcy, insolvency or assignment for benefit of creditors
- 104.6(423A) Claim for refund of tax
- 104.7(423A) Application of payments
- 104.8(423A) Interest and penalty
- 104.9(423A) Request for waiver of penalty

104.10(423A)	Extension of time for filing
104.11(421,423A)	Personal liability of corporate officers and partners for unpaid tax
104.12(421,423A)	Good faith exception for successor liability

#### LOCALLY IMPOSED HOTEL AND MOTEL TAX

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

#### CHAPTER 106 Reserved

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

#### CHAPTER 107

#### LOCAL OPTION SALES AND SERVICE TAX

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

#### CHAPTER 108

#### LOCAL OPTION SCHOOL INFRASTRUCTURE

#### SALES AND SERVICE TAX

- 108.1(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 and service tax including transporting subject to local option tax
- 108.5(422E)Sales not subject to local option tax, including transactions subject to Iowa use tax108.6(422E)Deposits of receipts
- 108.7(422E) Local option school infrastructure sales and service tax payments to school districts

108.8(422E)Construction contract refunds108.9(422E)28E agreements

#### CHAPTER 109

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

#### ENDING DECEMBER 31, 2022

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

## CHAPTERS 110 to 119

#### Reserved

#### TITLE XVI REASSESSMENT EXPENSE FUND

#### CHAPTER 120

#### REASSESSMENT EXPENSE FUND

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

#### CHAPTER 121

#### Reserved

#### TITLE XVII ASSESSOR CONTINUING EDUCATION

#### CHAPTER 122 ADMINISTRATION

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

## CHAPTER 123

#### CERTIFICATION

- 123.1(441) General
- 123.2(441) Confidentiality
- 123.3(441) Certification of assessors
- 123.4(441) Certification of deputy assessors
- 123.5(441) Type of credit
- 123.6(441) Retaking examination
- 123.7(441) Instructor credit
- 123.8(441) Conference board and assessor notification
- 123.9(441) Director of revenue notification

#### CHAPTER 124 COURSES

124.1(441)	Course selection
------------	------------------

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

#### CHAPTER 125

#### **REVIEW OF AGENCY ACTION**

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

#### CHAPTERS 126 to 149

Reserved

#### TITLE XVIII

#### DEBT COLLECTION

#### CHAPTER 150

#### FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

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

#### CHAPTER 151

#### COLLECTION OF DEBTS OWED THE STATE

#### OF IOWA OR A STATE AGENCY

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

#### CHAPTER 152

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

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

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

153.1(272D)	Definitions
152.2(272D)	Dum aga and uga

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

#### CHAPTER 154

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

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

#### CHAPTERS 155 to 210

#### Reserved

#### TITLE XIX STREAMLINED SALES AND USE TAX RULES

#### CHAPTER 211 DEFINITIONS

211.1	(423)	) Definitions
211.1	423	

#### CHAPTER 212

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

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

212.7(423)	Service charge and gratuity
212.8(423)	Payment from a third party

### MISCELLANEOUS TAXABLE SALES

213.1(423)	Tax imposed		
213.2(423)	Athletic events		
213.3(423)	Conditional sales contracts		
213.4(423)	The sales price of sales of butane, propane and other like gases in cylinder drums,		
× ,	etc.		
213.5(423)	Antiques, curios, old coins, collector's postage stamps, and currency exchanged		
	for greater than face value		
213.6(423)	Communication services furnished by hotel to its guests		
213.7(423)	Consignment sales		
213.8(423)	Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates, wood mounts and art productions		
213.9(423)	Explosives used in mines, quarries and elsewhere		
213.10(423)	Sales on layaway		
213.11(423)	Memorial stones		
213.12(423)	Creditors and trustees		
213.13(423)	Sale of pets		
213.14(423)	Redemption of meal tickets, coupon books and merchandise cards as a taxable sale		
213.15(423)	Rental of personal property in connection with the operation of amusements		
213.16(423)	Repossessed goods		
213.17(423)	Sales of signs at retail		
213.18(423)	Tangible personal property made to order		
213.19(423)	Used or secondhand tangible personal property		
213.20(423)	Carpeting and other floor coverings		
213.21(423)	Goods damaged in transit		
213.22(423)	Snowmobiles, motorboats, and certain other vehicles		
213.23(423)	Photographers and photostaters		
213.24(423)	Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations		
213.25(423)	Urban transit systems		
	CHAPTER 214		
	MISCELLANEOUS NONTAXABLE TRANSACTIONS		
214.1(423)	Corporate mergers which do not involve taxable sales of tangible personal property		
211.1(125)	or services		
214.2(423)	Sales of prepaid merchandise cards		
214.3(423)	Demurrage charges		
214.4(423)	Beverage container deposits		
214.5(423)	Exempt sales by excursion boat licensees		
214.6(423)	Advertising agencies, commercial artists and designers as an agent or as a		
	nonagent of a client		
	CHAPTERS 215 to 218		
	Reserved		
	CHAPTER 219		

#### SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

- 219.1(423) General information
- 219.2(423) Contractors—consumers of building materials, supplies, and equipment by statute

219.3(423)	Sales of building materials, supplies, and equipment to contractors, subcontractors, builders or owners
219.4(423)	Contractors, subcontractors or builders who are retailers
219.5(423)	Building materials, supplies, and equipment used in the performance of 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

#### Reserved

#### CHAPTER 223

#### SOURCING OF TAXABLE SERVICES

- 223.1(423) Definitions
- 223.2(423) General sourcing rules for taxable services
- 223.3(423) First use of services performed on tangible personal property
- 223.4(423) Sourcing rules for personal care services

#### CHAPTER 224

#### TELECOMMUNICATION SERVICES

- 224.1(423) Taxable telecommunication service and ancillary service
- 224.2(423) Definitions
- 224.3(423) Imposition of tax
- 224.4(423) Exempt from the tax
- 224.5(423) Bundled transactions in telecommunication service
- 224.6(423) Sourcing telecommunication service
- 224.7(423) General billing issues
- 224.8(34A) Prepaid wireless E911 surcharge
- 224.9(423) State sales tax exemption for central office equipment and transmission equipment

#### CHAPTER 225

## RESALE AND PROCESSING EXEMPTIONS PRIMARILY

#### OF BENEFIT TO RETAILERS

- 225.1(423) Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
- 225.2(423) A service purchased for resale
- 225.3(423) Services used in the repair or reconditioning of certain tangible personal property

225.4(423)	Tangible personal property purchased by a person engaged in the performance of a service
225.5(423)	Maintenance or repair of fabric or clothing
225.6(423)	The sales price from the leasing of all tangible personal property subject to tax

225.7(423) Certain inputs used in taxable vehicle wash and wax services

#### CHAPTER 226

#### AGRICULTURAL RULES

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

#### CHAPTERS 227 to 229

#### Reserved

#### CHAPTER 230

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

230.1 Reserved

- 230.2(423) Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
- 230.3(423) Services used in processing
- 230.4(423) Chemicals, solvents, sorbents, or reagents used in processing
- 230.5(423) Exempt sales of gases used in the manufacturing process
- 230.6(423) Sale of electricity to water companies
- 230.7(423) Wind energy conversion property
- 230.8(423) Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
- 230.9(423) Chemical compounds used to treat water
- 230.10(423) Exclusive web search portal business and its exemption
- 230.11(423) Web search portal business and its exemption
- 230.12(423) Large data center business exemption
- 230.13(423) Data center business sales and use tax refunds

#### EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

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

#### CHAPTERS 232 to 234 Reserved

### CHAPTER 235

#### REBATE OF IOWA SALES TAX PAID

235.1(423)Sanctioned automobile racetrack facilities235.2(423)Sanctioned baseball and softball tournament facility and movie site

#### CHAPTER 236

#### Reserved

#### CHAPTER 237

#### REINVESTMENT DISTRICTS PROGRAM

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

#### CHAPTER 238

#### FLOOD MITIGATION PROGRAM

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

#### CHAPTER 239

#### LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

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

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

239.10(423B) Ordinance term

#### CHAPTER 240

#### RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES

#### AND USE TAX AGREEMENT

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

#### CHAPTER 241

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

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

#### DIVISION I

#### STATE-IMPOSED HOTEL AND MOTEL TAX

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

#### DIVISION II

#### EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT

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