

**REVENUE DEPARTMENT[701]**

Created by 1986 Iowa Acts, chapter 1245.

## CHAPTERS 1 and 2

Reserved

## CHAPTER 3

## VOLUNTARY DISCLOSURE PROGRAM

3.1(421,422,423) Voluntary disclosure program

## CHAPTER 4

Reserved

## CHAPTER 5

## PUBLIC RECORDS AND FAIR INFORMATION PRACTICES

- 5.1(17A,22,421,422) Definitions
- 5.2(17A,22,421,422) Statement of policy
- 5.3(17A,22,421,422) Requests for public records
- 5.4(17A,22,421,422) Access to confidential records
- 5.5(17A,22,421,422) Requests for treatment of a record as a confidential record and its withholding from examination
- 5.6(17A,22,421,422) Consensual disclosure of confidential records
- 5.7(17A,22,421,422) Tax information disclosure designation
- 5.8(17A,22,421,422) Disclosures without the consent of the subject
- 5.9(17A,22,421,422) Release to subject or owner of record
- 5.10(17A,22,421,422) Personally identifiable information collected and stored by the department
- 5.11(17A,22,421,422) Retention of submitted documents
- 5.12(17A,22,421,422) Limited applicability

## TITLE I

*ADMINISTRATION*

## CHAPTER 6

## ORGANIZATION

- 6.1(17A) Establishment of the department
- 6.2(17A) Mission
- 6.3(17A) Office
- 6.4(17A) Department Internet website
- 6.5(17A) Organization of the department

## CHAPTER 7

## APPEALS, TAXPAYER REPRESENTATION, AND OTHER ADMINISTRATIVE PROCEDURES

- 7.1(421,17A) Applicability and scope of rules
- 7.2(421,17A) Definitions
- 7.3(17A) How to submit an appeal, petition or related documents; service
- 7.4(17A) Time requirements for filings
- 7.5(17A) Form and style of documents
- 7.6(17A,22,421,422) Authorized representatives—powers of attorney and representative certifications
- 7.7(17A) Docket
- 7.8(17A) Identifying details, requests for redaction
- 7.9(17A) Appeals
- 7.10(17A) Resolution of tax liability
- 7.11(17A) Informal stage of the appeals process

7.12(17A,421)	Dismissal of appeals
7.13(17A,421)	Expedited hearings and demands to waive informal proceedings
7.14(17A)	Answer
7.15(17A)	Subpoenas
7.16(17A)	Commencement of contested case proceedings
7.17(17A)	Discovery
7.18(17A)	Prehearing conference
7.19(17A)	Contested case proceedings
7.20(17A)	Interventions
7.21(17A)	Record and transcript
7.22(17A)	Application for rehearing
7.23(17A)	Ex parte communications and disqualification
7.24(17A)	Declaratory order—in general
7.25(17A)	Department procedure for rule making
7.26(17A)	Public inquiries on rule making and the rule-making records
7.27(17A)	Criticism of rules
7.28(17A)	Waiver of certain department rules
7.29(17A)	Petition for rule making
7.30(9C,91C)	Procedure for nonlocal business entity bond forfeitures
7.31(421)	Abatement of unpaid tax
7.32(421)	Time and place of taxpayer interviews
7.33(421)	Mailing to the last-known address or personal delivery of notices of assessment and refund denial letters
7.34	Reserved
7.35(421)	Taxpayer designation of tax type and period to which voluntary payments are to be applied
7.36(421)	Tax return preparers
7.37(441)	Appeals of director's rejection of assessor appointment or reappointment
7.38(441)	Appeals and hearings regarding the director's intent to remove a member of the board of review
7.39(17A)	Licenses

## CHAPTER 8

### FORMS AND COMMUNICATIONS

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

## CHAPTER 9

### FILING AND EXTENSION OF TAX LIENS AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

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

## CHAPTER 10

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

10.1(421)	Definitions	
10.2(421)	Interest	
10.3(422,423,450,452A)	Interest on refunds and unpaid tax	
10.4(421)	Frivolous return penalty	
10.5(421)	Improper receipt of credit, refund, exemption, reimbursement, rebate, or other payment or benefit	
10.6(421)	Penalties	
10.7(421)	Waiver of penalty	
10.8(421)	Tax return extension in disaster areas	
10.9(421)	Failure to file penalty	
10.10 to 10.19	Reserved	
		RETAIL SALES
10.20 to 10.29	Reserved	
		USE
10.30 to 10.39	Reserved	
		INDIVIDUAL INCOME
10.40 to 10.49	Reserved	
		WITHHOLDING
10.50 to 10.55	Reserved	
		CORPORATE
10.56 to 10.65	Reserved	
		FINANCIAL INSTITUTIONS
10.66 to 10.70	Reserved	
		MOTOR FUEL
10.71(452A)	Penalty and enforcement provisions	
10.72(452A)	Interest	
10.73 to 10.75	Reserved	
		CIGARETTES AND TOBACCO
10.76(453A)	Penalties	
10.77(453A)	Interest	
10.78	Reserved	
10.79(453A)	Request for statutory exception to penalty	
10.80 to 10.84	Reserved	
		INHERITANCE
10.85 to 10.89	Reserved	
		IOWA ESTATE
10.90 to 10.95	Reserved	
		GENERATION SKIPPING
10.96 to 10.100	Reserved	
		FIDUCIARY INCOME
10.101 to 10.109	Reserved	
		HOTEL AND MOTEL
10.110 to 10.114	Reserved	

## ALL TAXES

- 10.115(421) Application of payments to penalty, interest, and then tax due for payments made on or after January 1, 1995, unless otherwise designated by the taxpayer

## JEOPARDY ASSESSMENTS

- 10.116(422,453B) Jeopardy assessments  
 10.117(422,453B) Procedure for posting bond  
 10.118(422,453B) Time limits  
 10.119(422,453B) Amount of bond  
 10.120(422,453B) Posting of bond  
 10.121(422,453B) Order  
 10.122(422,453B) Director's order  
 10.123(422,453B) Type of bond  
 10.124(422,453B) Form of surety bond  
 10.125(422,453B) Duration of the bond  
 10.126(422,453B) Exoneration of the bond

TITLE II  
EXCISECHAPTER 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

CHAPTERS 12 and 13  
ReservedCHAPTER 14  
COMPUTATION OF TAX

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

CHAPTER 15  
DETERMINATION OF A SALE AND SALE PRICE

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

## CHAPTER 16

Reserved

## CHAPTER 17

## EXEMPT SALES

17.1(422,423)	Gross receipts expended for educational, religious, and charitable purposes
17.2(422)	Fuel used in processing—when exempt
17.3(422,423)	Processing exemptions
17.4	Reserved
17.5(422,423)	Sales to the American Red Cross, the Coast Guard Auxiliary, Navy-Marine Corps Relief Society, and U.S.O
17.6(422,423)	Sales of vehicles subject to registration—new and used—by dealers
17.7(422,423)	Sales to certain federal corporations
17.8(422)	Sales in interstate commerce—goods transported or shipped from this state
17.9(422,423)	Sales of breeding livestock, fowl and certain other property used in agricultural production
17.10(422,423)	Materials used for seed inoculations
17.11(422,423)	Educational institution
17.12(422)	Coat or hat checkrooms
17.13(422,423)	Railroad rolling stock
17.14(422,423)	Chemicals, solvents, sorbents, or reagents used in processing
17.15(422,423)	Demurrage charges
17.16(422,423)	Sale of a draft horse
17.17(422,423)	Beverage container deposits
17.18(422,423)	Films, video tapes and other media, exempt rental and sale
17.19(422,423)	Gross receipts from the sale or rental of tangible personal property or from services performed, rendered, or furnished to certain nonprofit corporations exempt from tax
17.20(422)	Raffles
17.21	Reserved
17.22(422,423)	Modular homes
17.23(422,423)	Sales to other states and their political subdivisions
17.24(422)	Nonprofit private museums
17.25(422,423)	Exempt sales by excursion boat licensees
17.26(422,423)	Bedding for agricultural livestock or fowl
17.27(422,423)	Statewide notification center service exemption
17.28(422,423)	State fair and fair societies
17.29(422,423)	Reciprocal shipment of wines
17.30(422,423)	Nonprofit organ procurement organizations
17.31(422,423)	Sale of electricity to water companies
17.32(422)	Food and beverages sold by certain organizations are exempt
17.33(422,423)	Sales of building materials, supplies and equipment to not-for-profit rural water districts
17.34(422,423)	Sales to hospices
17.35(422,423)	Sales of livestock ear tags
17.36(422,423)	Sale or rental of information services
17.37(422,423)	Temporary exemption from sales tax on certain utilities
17.38(422,423)	State sales tax phase-out on energies
17.39(422,423)	Art centers
17.40(422,423)	Community action agencies
17.41(422,423)	Legislative service bureau

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

18.1(422,423)	Tangible personal property purchased from the United States government
18.2(422,423)	Sales of butane, propane and other like gases in cylinder drums, etc.
18.3(422,423)	Chemical compounds used to treat water
18.4(422)	Mortgages and trustees
18.5(423)	Sales to federal, state, county, municipal, or tribal government or the government's agencies or instrumentalities
18.6(422,423)	Relief agencies
18.7(422,423)	Containers, including packing cases, shipping cases, wrapping material and similar items
18.8(422)	Auctioneers
18.9(422)	Sales by farmers
18.10(422,423)	Florists
18.11(422,423)	Landscaping materials
18.12(422,423)	Hatcheries
18.13(422,423)	Sales by the state of Iowa, its agencies and instrumentalities
18.14(422,423)	Sales of livestock and poultry feeds
18.15(422,423)	Student fraternities and sororities
18.16(422,423)	Photographers and photostaters
18.17(422,423)	Gravel and stone
18.18(422,423)	Sale of ice
18.19(422,423)	Antiques, curios, old coins or collector's postage stamps
18.20(422,423)	Communication services
18.21(422,423)	Morticians or funeral directors
18.22(422,423)	Physicians, dentists, surgeons, ophthalmologists, oculists, optometrists, and opticians
18.23(422)	Veterinarians
18.24(422,423)	Hospitals, infirmaries and sanitariums
18.25(422,423)	Warranties and maintenance contracts
18.26(422)	Service charge and gratuity
18.27(422)	Advertising agencies, commercial artists, and designers
18.28(422,423)	Casual sales
18.29(422,423)	Processing, a definition of the word, its beginning and completion characterized with specific examples of processing
18.30(422)	Taxation of American Indians
18.31(422,423)	Tangible personal property purchased by one who is engaged in the performance of a service
18.32	Reserved
18.33(422,423)	Printers' and publishers' supplies exemption with retroactive effective date
18.34(422,423)	Automatic data processing
18.35(422,423)	Drainage tile
18.36(422,423)	True leases and purchases of tangible personal property by lessors
18.37(422,423)	Motor fuel, special fuel, aviation fuels and gasoline
18.38(422,423)	Urban transit systems
18.39(422,423)	Sales or services rendered, furnished, or performed by a county or city
18.40(422,423)	Renting of rooms
18.41(422,423)	Envelopes for advertising
18.42(422,423)	Newspapers, free newspapers and shoppers' guides
18.43(422,423)	Written contract
18.44(422,423)	Sale or rental of farm machinery and equipment

18.45	Reserved
18.46(422,423)	Automotive fluids
18.47(422,423)	Maintenance or repair of fabric or clothing
18.48(422,423)	Sale or rental of farm machinery, equipment, replacement parts, and repairs used in livestock, dairy, or plant production
18.49(422,423)	Aircraft sales, rental, component parts, and services exemptions prior to, on, and after July 1, 1999
18.50(422,423)	Property used by a lending organization
18.51(422,423)	Sales to nonprofit legal aid organizations
18.52(422,423)	Irrigation equipment used in farming operations
18.53(422,423)	Sales to persons engaged in the consumer rental purchase business
18.54(422,423)	Sales of advertising material
18.55(422,423)	Drop shipment sales
18.56(422,423)	Wind energy conversion property
18.57(422,423)	Exemptions applicable to the production of flowering, ornamental, and vegetable plants
18.58	Reserved
18.59(422,423)	Exempt sales to nonprofit hospitals
18.60(422,423)	Exempt sales of gases used in the manufacturing process
18.61(422,423)	Exclusion from tax for property delivered by certain media

## CHAPTER 19

## SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

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

## CHAPTER 20

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

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

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

## CHAPTERS 21 to 25

Reserved

## TITLE III

*SALES TAX ON SERVICES*

## CHAPTER 26

## SALES AND USE TAX ON SERVICES

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



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

## CHAPTER 27

Reserved

TITLE IV  
USECHAPTERS 28 to 30  
ReservedCHAPTER 31  
RECEIPTS SUBJECT TO USE TAX

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

CHAPTER 32  
RECEIPTS EXEMPT FROM USE TAX

- 32.1(423) Tangible personal property and taxable services subject to sales tax
- 32.2(423) Sales tax exemptions applicable to use tax
- 32.3(423) Mobile homes and manufactured housing
- 32.4(423) Exemption for vehicles used in interstate commerce
- 32.5(423) Exemption for transactions if sales tax paid
- 32.6(423) Exemption for ships, barges, and other waterborne vessels
- 32.7(423) Exemption for containers
- 32.8(423) Exemption for building materials used outside this state
- 32.9(423) Exemption for vehicles subject to registration
- 32.10(423) Exemption for vehicles operated under Iowa Code chapter 326
- 32.11(423) Exemption for vehicles purchased for rental or lease
- 32.12(423) Exemption for vehicles previously purchased for rental
- 32.13(423) Exempt use of aircraft on and after July 1, 1999
- 32.14(423) Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24

CHAPTER 33  
RECEIPTS SUBJECT TO USE TAX DEPENDING ON  
METHOD OF TRANSACTION

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

CHAPTERS 34 to 36  
Reserved

CHAPTER 37  
UNDERGROUND STORAGE TANK RULES  
INCORPORATED BY REFERENCE

37.1(424) Rules incorporated

TITLE V  
*INDIVIDUAL*

CHAPTER 38  
ADMINISTRATION

38.1(422) Definitions  
 38.2(422) Statute of limitations  
 38.3(422) Retention of records  
 38.4(422) Authority for deductions  
 38.5(422) Jeopardy assessments  
 38.6(422) Information deemed confidential  
 38.7 Reserved  
 38.8(422) Delegations to audit and examine  
 38.9(422) Bonding procedure  
 38.10(422) Indexation  
 38.11(422) Appeals of notices of assessment and notices of denial of taxpayer's refund claims  
 38.12(422) Indexation of the optional standard deduction for inflation  
 38.13(422) Reciprocal tax agreements  
 38.14(422) Information returns for reporting income payments to the department of revenue  
 38.15(422) Relief from joint and several liability under Iowa Code section 422.21(7) for substantial understatement of tax attributable to nonrequesting spouse or former spouse  
 38.16(422) Preparation of taxpayers' returns by department employees  
 38.17(422) Resident determination  
 38.18(422) Tax treatment of income repaid in current tax year which had been reported on prior Iowa individual income tax return

CHAPTER 39  
FILING RETURN AND PAYMENT OF TAX

39.1(422) Who must file  
 39.2(422) Time and place for filing  
 39.3(422) Form for filing  
 39.4(422) Filing status  
 39.5(422) Payment of tax  
 39.6(422) Minimum tax  
 39.7(422) Tax on lump-sum distributions  
 39.8(422) State income tax limited to taxpayer's net worth immediately before the distressed sale  
 39.9(422) Special tax computation for all low-income taxpayers except single taxpayers  
 39.10(422) Election to report excess income from sale or exchange of livestock due to drought in the next tax year  
 39.11(422) Forgiveness of tax for an individual whose federal income tax was forgiven because the individual was killed outside the United States due to military or terroristic action  
 39.12(422) Tax benefits for persons in the armed forces deployed outside the United States and for certain other persons serving in support of those forces  
 39.13 Reserved

- 39.14(422) Tax benefits for persons serving in support of the Bosnia-Herzegovina hazardous duty area
- 39.15(422) Special tax computation for taxpayers who are 65 years of age or older

## CHAPTER 40

## DETERMINATION OF NET INCOME

- 40.1(422) Net income defined
- 40.2(422) Interest and dividends from federal securities
- 40.3(422) Interest and dividends from foreign securities and securities of state and other political subdivisions
- 40.4 Reserved
- 40.5(422) Military pay
- 40.6(422) Interest and dividend income
- 40.7(422) Current year capital gains and losses
- 40.8(422) Gains and losses on property acquired before January 1, 1934
- 40.9(422) Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
- 40.10 and 40.11 Reserved
- 40.12(422) Income from partnerships or limited liability companies
- 40.13(422) Subchapter "S" income
- 40.14(422) Contract sales
- 40.15(422) Reporting of incomes by married taxpayers who file a joint federal return but elect to file separately for Iowa income tax purposes
- 40.16(422) Income of nonresidents
- 40.17(422) Income of part-year residents
- 40.18(422) Net operating loss carrybacks and carryovers
- 40.19(422) Casualty losses
- 40.20(422) Adjustments to prior years
- 40.21(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
- 40.22(422) Disability income exclusion
- 40.23(422) Social security benefits
- 40.24(99E) Lottery prizes
- 40.25 and 40.26 Reserved
- 40.27(422) Incomes from distressed sales of qualifying taxpayers
- 40.28 Reserved
- 40.29(422) Intangible drilling costs
- 40.30(422) Percentage depletion
- 40.31(422) Away-from-home expenses of state legislators
- 40.32(422) Interest and dividends from regulated investment companies which are exempt from federal income tax
- 40.33 Reserved
- 40.34(422) Exemption of restitution payments for persons of Japanese ancestry
- 40.35(422) Exemption of Agent Orange settlement proceeds received by disabled veterans or beneficiaries of disabled veterans
- 40.36(422) Exemption of interest earned on bonds issued to finance beginning farmer loan program
- 40.37(422) Exemption of interest from bonds issued by the Iowa comprehensive petroleum underground storage tank fund board
- 40.38(422) Capital gain deduction or exclusion for certain types of net capital gains
- 40.39(422) Exemption of interest from bonds or notes issued to fund the 911 emergency telephone system

40.40(422)	Exemption of active-duty military pay of national guard personnel and armed forces reserve personnel received for services related to operation desert shield
40.41	Reserved
40.42(422)	Depreciation of speculative shell buildings
40.43(422)	Retroactive exemption for payments received for providing unskilled in-home health care services to a relative
40.44(422,541A)	Individual development accounts
40.45(422)	Exemption for distributions from pensions, annuities, individual retirement accounts, or deferred compensation plans received by nonresidents of Iowa
40.46(422)	Taxation of compensation of nonresident members of professional athletic teams
40.47(422)	Partial exclusion of pensions and other retirement benefits for disabled individuals, individuals who are 55 years of age or older, surviving spouses, and survivors
40.48(422)	Health insurance premiums deduction
40.49(422)	Employer social security credit for tips
40.50(422)	Computing state taxable amounts of pension benefits from state pension plans
40.51(422)	Exemption of active-duty military pay of national guard personnel and armed forces military reserve personnel for overseas services pursuant to military orders for peacekeeping in the Bosnia-Herzegovina area
40.52(422)	Mutual funds
40.53(422)	Deduction for contributions by taxpayers to the Iowa educational savings plan trust and addition to income for refunds of contributions previously deducted
40.54(422)	Roth individual retirement accounts
40.55(422)	Exemption of income payments for victims of the Holocaust and heirs of victims
40.56(422)	Taxation of income from the sale of obligations of the state of Iowa and its political subdivisions
40.57(422)	Installment sales by taxpayers using the accrual method of accounting
40.58(422)	Exclusion of distributions from retirement plans by national guard members and members of military reserve forces of the United States
40.59	Reserved
40.60(422)	Additional first-year depreciation allowance
40.61(422)	Exclusion of active duty pay of national guard members and armed forces military reserve members for service under orders for Operation Iraqi Freedom, Operation Noble Eagle, Operation Enduring Freedom or Operation New Dawn
40.62(422)	Deduction for overnight expenses not reimbursed for travel away from home of more than 100 miles for performance of service as a member of the national guard or armed forces military reserve
40.63(422)	Exclusion of income from military student loan repayments
40.64(422)	Exclusion of death gratuity payable to an eligible survivor of a member of the armed forces, including a member of a reserve component of the armed forces who has died while on active duty
40.65(422)	Section 179 expensing
40.66(422)	Deduction for certain unreimbursed expenses relating to a human organ transplant
40.67(422)	Deduction for alternative motor vehicles
40.68(422)	Injured veterans grant program
40.69(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
40.70(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television or video projects
40.71(422)	Exclusion for certain victim compensation payments
40.72(422)	Exclusion of Vietnam Conflict veterans bonus
40.73(422)	Exclusion for health care benefits of nonqualified tax dependents
40.74(422)	Exclusion for AmeriCorps Segal Education Award

40.75(422)	Exclusion of certain amounts received from Iowa veterans trust fund
40.76(422)	Exemption of active duty pay for armed forces, armed forces military reserve, or the national guard
40.77(422)	Exclusion of biodiesel production refund
40.78(422)	Allowance of certain deductions for 2008 tax year
40.79(422)	Special filing provisions related to 2010 tax changes
40.80(422)	Exemption for military retirement pay
40.81(422)	Iowa ABLE savings plan trust
40.82(422,541B)	First-time homebuyer savings accounts
40.83(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
40.84(422)	Broadband infrastructure grant exemption
40.85(422)	Interest expense deduction adjustments
40.86(422)	COVID-19 grant exclusion

## CHAPTER 41

## DETERMINATION OF TAXABLE INCOME

41.1(422)	Verification of deductions required
41.2(422)	Federal rulings and regulations
41.3(422)	Federal income tax deduction and federal refund
41.4(422)	Optional standard deduction
41.5(422)	Itemized deductions
41.6(422)	Itemized deductions—separate returns by spouses
41.7(422)	Itemized deductions—part-year residents
41.8(422)	Itemized deductions—nonresidents
41.9(422)	Annualizing income
41.10(422)	Income tax averaging
41.11(422)	Reduction in state itemized deductions for certain high-income taxpayers
41.12(422)	Deduction for home mortgage interest for taxpayers with mortgage interest credit
41.13(422)	Iowa income taxes and Iowa tax refund

## CHAPTER 42

## ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

42.1(257,422)	School district surtax
42.2(422D)	Emergency medical services income surtax
42.3(422)	Exemption credits
42.4(422)	Tuition and textbook credit for expenses incurred for dependents attending grades kindergarten through 12 in Iowa
42.5(422)	Nonresident and part-year resident credit
42.6(422)	Out-of-state tax credits
42.7(422)	Out-of-state tax credit for minimum tax
42.8(422)	Withholding and estimated tax credits
42.9(422)	Motor fuel credit
42.10(422)	Alternative minimum tax credit for minimum tax paid in a prior tax year
42.11(15,422)	Research activities credit
42.12(422)	New jobs credit
42.13(422)	Earned income credit
42.14(15)	Investment tax credit—new jobs and income program and enterprise zone program
42.15(422)	Child and dependent care credit
42.16(422)	Franchise tax credit
42.17(15E)	Eligible housing business tax credit
42.18(422)	Assistive device tax credit

42.19(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
42.20(422)	Ethanol blended gasoline tax credit
42.21(15E)	Eligible development business investment tax credit
42.22(15E,422)	Venture capital credits
42.23(15)	New capital investment program tax credits
42.24(15E,422)	Endow Iowa tax credit
42.25(422)	Soy-based cutting tool oil tax credit
42.26(15I,422)	Wage-benefits tax credit
42.27(422,476B)	Wind energy production tax credit
42.28(422,476C)	Renewable energy tax credit
42.29(15)	High quality job creation program
42.30(15E,422)	Economic development region revolving fund tax credit
42.31(422)	Early childhood development tax credit
42.32(422)	School tuition organization tax credit
42.33(422)	E-85 gasoline promotion tax credit
42.34(422)	Biodiesel blended fuel tax credit
42.35(422)	Soy-based transformer fluid tax credit
42.36(16,422)	Agricultural assets transfer tax credit and custom farming contract tax credit
42.37(15,422)	Film qualified expenditure tax credit
42.38(15,422)	Film investment tax credit
42.39(422)	Ethanol promotion tax credit
42.40(422)	Charitable conservation contribution tax credit
42.41(15,422)	Redevelopment tax credit
42.42(15)	High quality jobs program
42.43(16,422)	Disaster recovery housing project tax credit
42.44(422)	Deduction of credits
42.45(15)	Aggregate tax credit limit for certain economic development programs
42.46(422)	E-15 plus gasoline promotion tax credit
42.47(422)	Geothermal heat pump tax credit
42.48(422)	Solar energy system tax credit
42.49(422)	Volunteer fire fighter, volunteer emergency medical services personnel member, and reserve peace officer tax credit
42.50(422)	Taxpayers trust fund tax credit
42.51(422,85GA,SF452)	From farm to food donation tax credit
42.52(422)	Adoption tax credit
42.53(15)	Workforce housing tax incentives program
42.54(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
42.55(404A,422)	Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
42.56(15,422)	Renewable chemical production tax credit program
42.57(15E,422)	Hoover presidential library tax credit

## CHAPTER 43

## ASSESSMENTS AND REFUNDS

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

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

CHAPTER 44  
PENALTY AND INTEREST

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

CHAPTER 45  
PARTNERSHIPS

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

CHAPTER 46  
WITHHOLDING

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

CHAPTER 47  
Reserved

CHAPTER 48  
COMPOSITE RETURNS

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

CHAPTER 49  
ESTIMATED INCOME TAX FOR INDIVIDUALS

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



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

## CHAPTER 50

APPORTIONMENT OF INCOME FOR RESIDENT  
 SHAREHOLDERS OF S CORPORATIONS

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

TITLE VI  
 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 Reserved  
 51.9(422) Delegation of authority to audit and examine  
 51.10(422) Corporate income tax rate adjustments

## CHAPTER 52

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

- 52.1(422) Who must file  
 52.2(422) Time and place for filing return  
 52.3(422) Form for filing  
 52.4(422) Payment of tax  
 52.5(422) Minimum tax  
 52.6(422) Motor fuel credit  
 52.7(422) Research activities credit  
 52.8(422) New jobs credit  
 52.9 Reserved  
 52.10(15) New jobs and income program tax credits  
 52.11(422) Refunds and overpayments  
 52.12(422) Deduction of credits  
 52.13(422) Livestock production credits  
 52.14(15E) Enterprise zone tax credits  
 52.15(15E) Eligible housing business tax credit  
 52.16(422) Franchise tax credit  
 52.17(422) Assistive device tax credit

- 52.18(404A,422) Historic preservation and cultural and entertainment district tax credit for projects with Part 2 applications approved and tax credits reserved prior to July 1, 2014
- 52.19(422) Ethanol blended gasoline tax credit
- 52.20(15E) Eligible development business investment tax credit
- 52.21(15E,422) Venture capital credits
- 52.22(15) New capital investment program tax credits
- 52.23(15E,422) Endow Iowa tax credit
- 52.24(422) Soy-based cutting tool oil tax credit
- 52.25(15I,422) Wage-benefits tax credit
- 52.26(422,476B) Wind energy production tax credit
- 52.27(422,476C) Renewable energy tax credit
- 52.28(15) High quality job creation program
- 52.29(15E,422) Economic development region revolving fund tax credit
- 52.30(422) E-85 gasoline promotion tax credit
- 52.31(422) Biodiesel blended fuel tax credit
- 52.32(422) Soy-based transformer fluid tax credit
- 52.33(16,422) Agricultural assets transfer tax credit and custom farming contract tax credit
- 52.34(15,422) Film qualified expenditure tax credit
- 52.35(15,422) Film investment tax credit
- 52.36(422) Ethanol promotion tax credit
- 52.37(422) Charitable conservation contribution tax credit
- 52.38(422) School tuition organization tax credit
- 52.39(15,422) Redevelopment tax credit
- 52.40(15) High quality jobs program
- 52.41(15) Aggregate tax credit limit for certain economic development programs
- 52.42(16,422) Disaster recovery housing project tax credit
- 52.43(422) E-15 plus gasoline promotion tax credit
- 52.44(422) Solar energy system tax credit
- 52.45(422,85GA,SF452) From farm to food donation tax credit
- 52.46(15) Workforce housing tax incentives program
- 52.47(404A,422) Historic preservation and cultural and entertainment district tax credit for projects registered on or after July 1, 2014, and before August 15, 2016
- 52.48(404A,422) Historic preservation and cultural and entertainment district tax credit for projects registered on or after August 15, 2016
- 52.49(15,422) Renewable chemical production tax credit program
- 52.50(15E,422) Hoover presidential library tax credit

#### CHAPTER 53

##### DETERMINATION OF NET INCOME

- 53.1(422) Computation of net income for corporations
- 53.2(422) Net operating loss carrybacks and carryovers
- 53.3(422) Capital loss carryback
- 53.4(422) Net operating and capital loss carrybacks and carryovers
- 53.5(422) Interest and dividends from federal securities
- 53.6(422) Interest and dividends from foreign securities, and securities of state and their political subdivisions
- 53.7(422) Safe harbor leases
- 53.8(422) Additions to federal taxable income
- 53.9(422) Gains and losses on property acquired before January 1, 1934
- 53.10(422) Work opportunity tax credit and alcohol and cellulosic biofuel fuels credit
- 53.11(422) Additional deduction for wages paid or accrued for work done in Iowa by certain individuals

53.12(422)	Federal income tax deduction
53.13(422)	Iowa income taxes and Iowa tax refund
53.14(422)	Method of accounting, accounting period
53.15(422)	Consolidated returns
53.16(422)	Federal rulings and regulations
53.17(422)	Depreciation of speculative shell buildings
53.18(422)	Deduction of multipurpose vehicle registration fee
53.19(422)	Deduction of foreign dividends
53.20(422)	Employer social security credit for tips
53.21(422)	Deductions related to the Iowa educational savings plan trust
53.22(422)	Additional first-year depreciation allowance
53.23(422)	Section 179 expensing
53.24(422)	Exclusion of ordinary or capital gain income realized as a result of involuntary conversion of property due to eminent domain
53.25(422)	Exclusion of income from sale, rental or furnishing of tangible personal property or services directly related to production of film, television, or video projects
53.26(422)	Exclusion of biodiesel production refund
53.27(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
53.28(422)	Broadband infrastructure grant exemption
53.29(422)	Interest expense deduction adjustments
53.30(422)	COVID-19 grant exclusion

#### CHAPTER 54

##### ALLOCATION AND APPORTIONMENT

54.1(422)	Basis of corporate tax
54.2(422)	Allocation or apportionment of investment income
54.3(422)	Application of related expense to allocable interest, dividends, rents and royalties—tax periods beginning on or after January 1, 1978
54.4(422)	Net gains and losses from the sale of assets
54.5(422)	Where income is derived from the manufacture or sale of tangible personal property
54.6(422)	Apportionment of income derived from business other than the manufacture or sale of tangible personal property
54.7(422)	Apportionment of income of transportation, communications, and certain public utilities corporations
54.8(422)	Apportionment of income derived from more than one business activity carried on within a single corporate structure
54.9(422)	Allocation and apportionment of income in special cases

#### CHAPTER 55

##### ASSESSMENTS, REFUNDS, APPEALS

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

#### CHAPTER 56

##### ESTIMATED TAX FOR CORPORATIONS

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

- 56.5(422) Penalties
- 56.6(422) Overpayment of estimated tax

TITLE VII  
*FRANCHISE*

CHAPTER 57  
ADMINISTRATION

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

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

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

CHAPTER 59  
DETERMINATION OF NET INCOME

- 59.1(422) Computation of net income for financial institutions
- 59.2(422) Net operating loss carrybacks and carryovers
- 59.3(422) Capital loss carryback
- 59.4(422) Net operating and capital loss carrybacks and carryovers
- 59.5(422) Interest and dividends from federal securities

59.6(422)	Interest and dividends from foreign securities and securities of states and other political subdivisions
59.7(422)	Safe harbor leases
59.8(422)	Additional deduction for wages paid or accrued for work done in Iowa by certain individuals
59.9(422)	Work opportunity tax credit
59.10(422)	Like-kind exchanges of personal property completed after December 31, 2017, but before tax periods beginning on or after January 1, 2020
59.11(422)	Gains and losses on property acquired before January 1, 1934
59.12(422)	Federal income tax deduction
59.13(422)	Iowa franchise taxes
59.14(422)	Method of accounting, accounting period
59.15(422)	Consolidated returns
59.16(422)	Federal rulings and regulations
59.17(15E,422)	Charitable contributions relating to the endow Iowa tax credit
59.18(422)	Depreciation of speculative shell buildings
59.19(422)	Deduction of multipurpose vehicle registration fee
59.20(422)	Disallowance of expenses to carry an investment subsidiary for tax years which begin on or after January 1, 1995
59.21(422)	S corporation and limited liability company financial institutions
59.22(422)	Deduction for contributions made to the endowment fund of the Iowa educational savings plan trust
59.23(422)	Additional first-year depreciation allowance
59.24(422)	Section 179 expensing

#### ALLOCATION AND APPORTIONMENT

59.25(422)	Basis of franchise tax
59.26(422)	Allocation and apportionment
59.27(422)	Net gains and losses from the sale of assets
59.28(422)	Apportionment factor
59.29(422)	Allocation and apportionment of income in special cases
59.30(422)	Broadband infrastructure grant exemption
59.31(422)	Interest expense deduction adjustments
59.32(422)	COVID-19 grant exclusion

#### CHAPTER 60

##### ASSESSMENTS, REFUNDS, APPEALS

60.1(422)	Notice of discrepancies
60.2(422)	Notice of assessment
60.3(422)	Refund of overpaid tax
60.4(421)	Abatement of tax
60.5(422)	Protests

#### CHAPTER 61

##### ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

61.1(422)	Who must pay estimated tax
61.2(422)	Time for filing and payment of tax
61.3(422)	Special estimate periods
61.4(422)	Reporting forms
61.5(422)	Penalties
61.6(422)	Overpayment of estimated tax

## CHAPTERS 62 to 69

Reserved

## CHAPTER 70

## REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I  
REPLACEMENT TAX

70.1(437A)	Who must file return
70.2(437A)	Time and place for filing return
70.3(437A)	Form for filing
70.4(437A)	Payment of tax
70.5(437A)	Statute of limitations
70.6(437A)	Billings
70.7(437A)	Refunds
70.8(437A)	Abatement of tax
70.9(437A)	Taxpayers required to keep records
70.10(437A)	Credentials
70.11(437A)	Audit of records
70.12(437A)	Collections/reimbursements
70.13(437A)	Information confidential

DIVISION II  
STATEWIDE PROPERTY TAX

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

## CHAPTER 71

## ASSESSMENT PRACTICES AND EQUALIZATION

71.1(405,427A,428,441,499B)	Classification of real estate
71.2(421,428,441)	Assessment and valuation of real estate
71.3(421,428,441)	Valuation of agricultural real estate
71.4(421,428,441)	Valuation of residential real estate
71.5(421,428,441)	Valuation of commercial real estate
71.6(421,428,441)	Valuation of industrial land and buildings
71.7(421,427A,428,441)	Valuation of industrial machinery
71.8(428,441)	Abstract of assessment
71.9(428,441)	Reconciliation report
71.10(421)	Assessment/sales ratio study
71.11(441)	Equalization of assessments by class of property
71.12(441)	Determination of aggregate actual values
71.13(441)	Tentative equalization notices
71.14(441)	Hearings before the department
71.15(441)	Final equalization order and appeals
71.16(441)	Alternative method of implementing equalization orders

71.17(441)	Special session of boards of review
71.18(441)	Judgment of assessors and local boards of review
71.19(441)	Conference boards
71.20(441)	Board of review
71.21(421,17A)	Property assessment appeal board
71.22(428,441)	Assessors
71.23	Reserved
71.24(421,428,441)	Valuation of dual classification property
71.25(441,443)	Omitted assessments
71.26(441)	Assessor compliance
71.27(441)	Assessor shall not assess own property
71.28(441)	Special counsel
71.29(441)	Application of two-tier assessment limitation

#### CHAPTER 72

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

72.1(441)	Application for examination
72.2(441)	Examinations
72.3(441)	Eligibility requirements to take the examination
72.4(441)	Appraisal-related experience
72.5(441)	Regular certification
72.6(441)	Temporary certification
72.7	Reserved
72.8(441)	Deputy assessors—regular certification
72.9	Reserved
72.10(441)	Appointment of deputy assessors
72.11(441)	Special examinations
72.12(441)	Register of eligible candidates
72.13(441)	Course of study for provisional appointees
72.14(441)	Examining board
72.15(441)	Appointment of assessor
72.16(441)	Reappointment of assessor
72.17(441)	Removal of assessor
72.18(421,441)	Courses offered by the department of revenue

#### CHAPTER 73

##### PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

73.1(425)	Eligible claimants
73.2(425)	Separate homesteads—husband and wife property tax credit
73.3(425)	Dual claims
73.4(425)	Multipurpose building
73.5(425)	Multidwelling
73.6(425)	Income
73.7(425)	Joint tenancy
73.8(425)	Amended claim
73.9(425)	Simultaneous homesteads
73.10(425)	Confidential information
73.11(425)	Mobile, modular, and manufactured homes
73.12(425)	Totally disabled
73.13(425)	Nursing homes
73.14(425)	Household
73.15(425)	Homestead

73.16(425)	Household income
73.17(425)	Timely filing of claims
73.18(425)	Separate homestead—husband and wife rent reimbursements
73.19(425)	Gross rent/rent constituting property taxes paid
73.20(425)	Leased land
73.21(425)	Property: taxable status
73.22(425)	Special assessments
73.23(425)	Suspended, delinquent, or canceled taxes
73.24(425)	Income: spouse
73.25(425)	Common law marriage
73.26	Reserved
73.27(425)	Special assessment credit
73.28(425)	Credit applied
73.29(425)	Deceased claimant
73.30(425)	Audit of claim
73.31(425)	Extension of time for filing a claim
73.32(425)	Annual adjustment factor
73.33(425)	Proration of claims
73.34(425)	Unreasonable hardship

## CHAPTER 74

## MOBILE, MODULAR, AND MANUFACTURED HOME TAX

74.1(435)	Definitions
74.2(435)	Movement of home to another county
74.3(435)	Sale of home
74.4(435)	Reduced tax rate
74.5(435)	Taxation—real estate
74.6(435)	Taxation—square footage
74.7(435)	Audit by department of revenue
74.8(435)	Collection of tax

## CHAPTER 75

## PROPERTY TAX ADMINISTRATION

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

## CHAPTER 76

## DETERMINATION OF VALUE OF RAILROAD COMPANIES

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



## CHAPTER 77

## DETERMINATION OF VALUE OF UTILITY COMPANIES

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

## CHAPTER 78

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

## REPLACEMENT TAX

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

## STATEWIDE PROPERTY TAX

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

## CHAPTER 79

## REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

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

CHAPTER 80  
PROPERTY TAX CREDITS AND EXEMPTIONS

80.1(425)	Homestead tax credit
80.2(22,35,426A)	Military service tax exemption
80.3(427)	Pollution control and recycling property tax exemption
80.4(427)	Low-rent housing for the elderly and persons with disabilities
80.5(427)	Speculative shell buildings
80.6(427B)	Industrial property tax exemption
80.7(427B)	Assessment of computers and industrial machinery and equipment
80.8(404)	Urban revitalization partial exemption
80.9(427C,441)	Forest and fruit-tree reservations
80.10(427B)	Underground storage tanks
80.11(425A)	Family farm tax credit
80.12(427)	Methane gas conversion property
80.13(427B,476B)	Wind energy conversion property
80.14(427)	Mobile home park storm shelter
80.15(427)	Barn and one-room schoolhouse preservation
80.16(426)	Agricultural land tax credit
80.17(427)	Indian housing property
80.18(427)	Property used in value-added agricultural product operations
80.19(427)	Dwelling unit property within certain cities
80.20(427)	Nursing facilities
80.21(368)	Annexation of property by a city
80.22(427)	Port authority
80.23(427A)	Concrete batch plants and hot mix asphalt facilities
80.24(427)	Airport property
80.25(427A)	Car wash equipment
80.26(427)	Web search portal and data center business property
80.27(427)	Privately owned libraries and art galleries
80.28(404B)	Disaster revitalization area
80.29(427)	Geothermal heating and cooling systems installed on property classified as residential
80.30(426C)	Business property tax credit
80.31(427)	Broadband infrastructure
80.32(427,428,433,434,435,437,438)	Property aiding in disaster or emergency-related work
80.33 to 80.48	Reserved
80.49(441)	Commercial and industrial property tax replacement—county replacement claims
80.50(427,441)	Responsibility of local assessors
80.51(441)	Responsibility of local boards of review
80.52(427)	Responsibility of director of revenue
80.53(427)	Application for exemption
80.54(427)	Partial exemptions
80.55(427,441)	Taxable status of property
80.56(427)	Abatement of taxes

CHAPTERS 81 to 85  
Reserved

CHAPTER 86  
INHERITANCE TAX

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

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

CHAPTER 87  
IOWA ESTATE TAX

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

CHAPTER 88  
GENERATION SKIPPING TRANSFER TAX

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

CHAPTER 89  
FIDUCIARY INCOME TAX

89.1(422)	Administration
89.2(422)	Confidentiality
89.3(422)	Situs of trusts
89.4(422)	Fiduciary returns and payment of the tax
89.5(422)	Extension of time to file and pay the tax
89.6(422)	Penalties
89.7(422)	Interest or refunds on net operating loss carrybacks
89.8(422)	Reportable income and deductions
89.9(422)	Audits, assessments and refunds
89.10(422)	The income tax certificate of acquittance
89.11(422)	Appeals to the director

CHAPTERS 90 to 119  
Reserved

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

CHAPTER 122  
ADMINISTRATION

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

CHAPTER 123  
CERTIFICATION

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

CHAPTER 124  
COURSES

- 124.1(441) Course selection
- 124.2(441) Scheduling of courses
- 124.3(441) Petitioning to add, delete or modify courses
- 124.4(441) Course participation
- 124.5(441) Retaking a course
- 124.6(441) Continuing education program for assessors

CHAPTER 125  
REVIEW OF AGENCY ACTION

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

CHAPTER 126  
PROPERTY ASSESSMENT APPEAL BOARD

- 126.1(421,441) Applicability and definitions
- 126.2(421,441) Appeal and answer
- 126.3(421,441) Nonelectronic service on parties and filing with the board
- 126.4(421,441) Electronic filing system
- 126.5(421,441) Motions and settlements
- 126.6(421,441) Hearing scheduling and discovery plan
- 126.7(421,441) Discovery and evidence
- 126.8(421,441) Hearings before the board
- 126.9(421,441) Posthearing motions

- 126.10(17A,441) Judicial review
- 126.11(22,421) Records access

CHAPTERS 127 to 149  
Reserved

CHAPTER 150

FEDERAL OFFSET FOR IOWA INCOME TAX OBLIGATIONS

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

CHAPTER 151

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

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

CHAPTER 152

DEBT COLLECTION AND SELLING OF PROPERTY  
TO COLLECT DELINQUENT DEBTS

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

CHAPTER 153

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

- 153.1(272D) Definitions
- 153.2(272D) Purpose and use
- 153.3(272D) Challenge to issuance of certificate of noncompliance
- 153.4(272D) Use of information
- 153.5(272D) Notice to person of potential sanction of license
- 153.6(272D) Conference
- 153.7(272D) Issuance of certificate of noncompliance
- 153.8(272D) Stay of certificate of noncompliance
- 153.9(272D) Written agreements
- 153.10(272D) Decision of the unit
- 153.11(272D) Withdrawal of certificate of noncompliance
- 153.12(272D) Certificate of noncompliance to licensing authority

- 153.13(272D) Requirements of the licensing authority  
 153.14(272D) District court hearing

## CHAPTER 154

CHALLENGES TO ADMINISTRATIVE LEVIES AND  
PUBLICATION OF NAMES OF DEBTORS

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

## CHAPTERS 155 to 199

Reserved

## TITLE VIII

*SALES, USE, AND EXCISE TAX*

## CHAPTER 200

## DEFINITIONS

- 200.1(423) Definitions

## CHAPTER 201

## SALES AND USE TAX PERMITS

- 201.1(423) Permit required  
 201.2(423) Application for permit  
 201.3(423) Retailers selling nontaxable goods and services  
 201.4(423) Reinstatement of canceled permit  
 201.5(423) Permit not transferable—sale of business  
 201.6(423) Change of location  
 201.7(423) Change of ownership  
 201.8(423) Change of legal or operating name of a business  
 201.9(423) Trustees, receivers, executors and administrators  
 201.10(423) Substantially delinquent tax—denial of permit  
 201.11(423) Substantially delinquent tax—revocation of permit  
 201.12(423) Reinstatement of revoked permit  
 201.13(423) Withdrawal of permit

## CHAPTER 202

## FILING RETURNS AND PAYMENT OF TAX

- 202.1(423) Sales and use tax return filing  
 202.2(423) Reporting sales or use taxes  
 202.3(423) Sales and use tax remittance  
 202.4(423) Due dates, weekends, and holidays  
 202.5(423) Consolidated returns  
 202.6(423) Direct pay permits and negotiated rate agreements  
 202.7(423) Regular permit holders responsible for collection of tax

202.8(423)	Sale of business
202.9(423)	Bankruptcy, insolvency, or assignment for benefit of creditors
202.10(423)	Vending machines and other coin-operated devices
202.11(423)	Claim for refund of tax
202.12(423)	Immediate successor liability for unpaid tax
202.13(423)	Officers and partners—personal liability for unpaid tax
202.14(423)	Sales tax or use tax paid to another state
202.15(423)	Registered retailers selling tangible personal property on a conditional sale contract basis
202.16(423)	Registered vendors repossessing goods sold on a conditional sale contract basis

## CHAPTER 203

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

203.1(423)	Tax not to be included in price
203.2(423)	Finance charge
203.3(423)	Retailers' discounts, trade discounts, rebates and coupons
203.4(423)	Excise tax included in and excluded from sales price
203.5(423)	Trade-ins
203.6(423)	Installation charges when tangible personal property is sold at retail
203.7(423)	Service charge and gratuity
203.8(423)	Payment from a third party

## CHAPTER 204

RULES NECESSARY TO IMPLEMENT THE STREAMLINED SALES  
AND USE TAX AGREEMENT

204.1(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
204.2(423)	Permissible categories of exemptions
204.3(423)	Requirement of uniformity in the filing of returns and remittance of funds
204.4(423)	Allocation of bad debts
204.5(423)	Purchaser refund procedures
204.6(423)	Relief from liability for reliance on taxability matrix
204.7(423)	Effective dates of taxation rate increases or decreases when certain services are furnished
204.8(423)	Prospective application of defining "retail sale" to include a lease or rental

## CHAPTER 205

SOURCING OF TAXABLE SERVICES, TANGIBLE PERSONAL PROPERTY, AND SPECIFIED  
DIGITAL PRODUCTS

205.1(423)	Definitions
205.2(423)	General sourcing rules for taxable services
205.3(423)	First use of services performed on tangible personal property
205.4(423)	Sourcing rules for personal care services
205.5(423)	Sourcing of tickets or admissions to places of amusement, fairs, and athletic events
205.6(423)	Sourcing rules for tangible personal property and specified digital products

## CHAPTER 206

## BUNDLED TRANSACTIONS

206.1(423)	Taxability of bundled transactions
206.2(423)	Bundled transaction
206.3(423)	Transactions not taxable as bundled transactions

## CHAPTER 207

## REMOTE SALES AND MARKETPLACE SALES

- 207.1(423) Definitions
- 207.2(423) Retailers with physical presence in Iowa
- 207.3(423) Remote sellers—registration and collection obligations
- 207.4(423) Marketplace facilitators—registration and collection obligations
- 207.5(423) Advertising on a marketplace
- 207.6(423) Commencement of collection obligation and sales tax liability
- 207.7(423) Retailers registered and collecting who fail to meet or exceed sales threshold
- 207.8(423) Coupons; incorporation of rule 701—212.3(423)
- 207.9(423) Customer returns marketplace purchase directly to marketplace seller
- 207.10(423) Exempt and nontaxable sales
- 207.11(423) Other taxes for marketplace sales and items not subject to sales/use tax
- 207.12(423) Administration; incorporation of 701—Chapter 11
- 207.13(423) Filing returns; payment of tax; penalty and interest; incorporation of 701—Chapter 202
- 207.14(423) Permits; incorporation of 701—Chapter 201

## CHAPTER 208

## MULTILEVEL MARKETER AGREEMENTS

- 208.1(421) Multilevel marketers—in general

## CHAPTER 209

Reserved

## CHAPTER 210

## PURCHASES BY BUSINESSES

- 210.1(423) Wholesalers and jobbers selling at retail
- 210.2(423) Materials and supplies sold to retail stores
- 210.3(423) Tangible personal property and specified digital products purchased for resale but incidentally consumed by the purchaser
- 210.4(423) Property furnished without charge by employers to employees
- 210.5(423) Owners or operators of buildings
- 210.6(423) Blacksmith and machine shops
- 210.7(423) Truckers engaged in retail business
- 210.8(423) Out-of-state truckers selling at retail in Iowa
- 210.9(423) Iowa dental laboratories
- 210.10(423) Dental supply houses
- 210.11(423) News distributors and magazine distributors
- 210.12(423) Magazine subscriptions by independent dealers
- 210.13(423) Sales by finance companies
- 210.14(423) Bowling
- 210.15(423) Various special problems relating to public utilities
- 210.16(423) Sales of engraved, bound, printed, and vulcanized materials
- 210.17(423) Communication services furnished by hotel to its guests
- 210.18(423) Explosives used in mines, quarries and elsewhere
- 210.19(423) Sales of signs at retail
- 210.20(423) Sale, transfer or exchange of tangible personal property or taxable enumerated services between affiliated corporations

## CHAPTER 211

Reserved



CHAPTER 212  
GOVERNMENTS AND NONPROFITS

212.1(423) Sales to certain corporations organized under federal statutes

CHAPTER 213  
MISCELLANEOUS TAXABLE SALES

213.1 and 213.2 Reserved  
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 Reserved  
213.7(423) Consignment sales  
213.8(423) Electrotypes, types, zinc etchings, halftones, stereotypes, color process plates,  
wood mounts and art productions  
213.9 Reserved  
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 Reserved  
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 Reserved  
213.25(423) Urban transit systems  
213.26(423) Sales of prepaid telephone cards or calling services

CHAPTER 214  
AGRICULTURAL RULES

214.1(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  
214.2(423) Packaging material used in agricultural production  
214.3(423) Irrigation equipment used in agricultural production  
214.4(423) Sale of a draft horse  
214.5(423) Veterinary services  
214.6(423) Commercial fertilizer and agricultural limestone  
214.7(423) Sales of breeding livestock  
214.8(423) Domesticated fowl  
214.9(423) Agricultural health promotion items  
214.10(423) Drainage tile  
214.11(423) Materials used for seed inoculations  
214.12(423) Fuel used in agricultural production  
214.13(423) Water used in agricultural production  
214.14(423) Bedding for agricultural livestock or fowl

- 214.15(423) Sales by farmers
- 214.16(423) Sales of livestock (including domesticated fowl) feeds
- 214.17(423) Farm machinery, equipment, and replacement parts used in livestock or dairy production
- 214.18(423) Machinery, equipment, and replacement parts used in the production of flowering, ornamental, and vegetable plants
- 214.19(423) Nonexclusive lists
- 214.20(423) Grain bins

## CHAPTER 215

EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND  
OTHER PERSONS ENGAGED IN PROCESSING

- 215.1 Reserved
- 215.2(423) Carbon dioxide in a liquid, solid, or gaseous form, electricity, steam, and taxable services used in processing
- 215.3(423) Services used in processing
- 215.4(423) Chemicals, solvents, sorbents, or reagents used in processing
- 215.5(423) Exempt sales of gases used in the manufacturing process
- 215.6(423) Sale of electricity to water companies
- 215.7(423) Wind energy conversion property
- 215.8(423) Exempt sales or rentals of core making and mold making equipment, and sand handling equipment
- 215.9(423) Chemical compounds used to treat water
- 215.10(423) Exclusive web search portal business and its exemption
- 215.11(423) Web search portal business and its exemption
- 215.12(423) Large data center business exemption
- 215.13(423) Data center business sales and use tax refunds
- 215.14(423) Exemption for the sale of computers, computer peripherals, machinery, equipment, replacement parts, supplies, and materials used to construct or self-construct computers, computer peripherals, machinery, equipment, replacement parts, and supplies used for certain manufacturing purposes
- 215.15(423) Exemption for the sale of property directly and primarily used in processing by a manufacturer
- 215.16(423) Exemption for the sale of property directly and primarily used by a manufacturer to maintain integrity or unique environmental conditions
- 215.17(423) Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing
- 215.18(423) Exemption for the sale of computers and computer peripherals used in processing or storage of data or information by an insurance company, financial institution, or commercial enterprise
- 215.19(423) Exemption for the sale of property directly and primarily used in recycling or reprocessing of waste products
- 215.20(423) Exemption for the sale of pollution-control equipment used by a manufacturer
- 215.21(423) Exemption for the sale of fuel or electricity used in exempt property
- 215.22(423) Exemption for the sale of services for designing or installing new industrial machinery or equipment

CHAPTER 216  
EVENTS, AMUSEMENTS, AND OTHER RELATED ACTIVITIES

216.1(423) Athletic events

CHAPTER 217  
TELECOMMUNICATION SERVICES

217.1(423) Taxable telecommunication service and ancillary service  
 217.2(423) Definitions  
 217.3(423) Imposition of tax  
 217.4(423) Exempt from the tax  
 217.5(423) Bundled transactions in telecommunication service  
 217.6(423) Sourcing telecommunication service  
 217.7(423) General billing issues  
 217.8(34A) Prepaid wireless 911 surcharge  
 217.9(423) State sales tax exemption for central office equipment and transmission equipment

CHAPTER 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

CHAPTER 220  
EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

220.1(423) Newspapers, free newspapers and shoppers' guides  
 220.2(423) Motor fuel, special fuel, aviation fuels and gasoline  
 220.3(423) Sales of food and food ingredients  
 220.4(423) Sales of candy  
 220.5(423) Sales of prepared food

220.6(423)	Prescription drugs, medical devices, oxygen, and insulin
220.7(423)	Exempt sales of other medical devices which are not prosthetic devices
220.8(423)	Prosthetic devices, durable medical equipment, and mobility enhancing equipment
220.9(423)	Raffles
220.10(423)	Exempt sales of prizes
220.11(423)	Modular homes
220.12(423)	Access to on-line computer service
220.13(423)	Sale or rental of information services
220.14(423)	Exclusion from tax for property delivered by certain media
220.15(423)	Exempt sales of clothing and footwear during two-day period in August
220.16(423)	State sales tax phase-out on energies

## CHAPTER 221

## MISCELLANEOUS NONTAXABLE TRANSACTIONS

221.1(423)	Corporate mergers which do not involve taxable sales of tangible personal property or services
221.2(423)	Sales of prepaid merchandise cards
221.3(423)	Demurrage charges
221.4(423)	Beverage container deposits
221.5(423)	Exempt sales by excursion boat licensees
221.6(423)	Advertising agencies, commercial artists and designers as an agent or as a nonagent of a client

## CHAPTERS 222 to 224

Reserved

## CHAPTER 225

RESALE AND PROCESSING EXEMPTIONS PRIMARILY  
OF BENEFIT TO RETAILERS

225.1(423)	Paper or plastic plates, cups, and dishes, paper napkins, wooden or plastic spoons and forks, and straws
225.2(423)	A service purchased for resale
225.3(423)	Services used in the repair or reconditioning of certain tangible personal property
225.4(423)	Tangible personal property purchased by a person engaged in the performance of a service
225.5(423)	Maintenance or repair of fabric or clothing
225.6(423)	The sales price from the leasing of all tangible personal property subject to tax
225.7(423)	Certain inputs used in taxable vehicle wash and wax services
225.8(423)	Exemption for commercial enterprises

## CHAPTERS 226 to 249

Reserved

## CHAPTER 250

## VEHICLES SUBJECT TO REGISTRATION

250.1(321)	Definitions
250.2(321)	Purchase price
250.3(321)	Trades
250.4(321)	Manufacturer's rebate
250.5(321)	Selling and purchasing the same vehicle
250.6(321)	Federal excise tax
250.7(321)	Sales to a Native American
250.8(321)	Sale of chassis with added equipment or accessories

250.9(321)	Sale of a boat or ATV with a trailer
250.10(321)	Administration
250.11(321)	Shell businesses
250.12(321)	Purchased for resale
250.13(321)	Loans
250.14(321)	Leased vehicles
250.15(321)	Vehicles purchased for the purpose of being leased and used exclusively for interstate commerce
250.16(321)	Iowa Code chapter 326 vehicles
250.17(321)	Vehicles purchased outside of Iowa
250.18(321)	Business entity to business entity transfers with the same ownership and purpose
250.19(321)	Homemade vehicles
250.20(321,423)	Glider kit vehicles

## CHAPTER 251

## AUTOMOBILE RENTAL EXCISE TAX

251.1(423C)	Definitions and characterizations
251.2(423C)	Tax imposed upon rental of automobiles
251.3(423C)	Lessor's obligation to collect tax
251.4(423C)	Administration of tax

## CHAPTER 252

## STATE-IMPOSED WATER SERVICE EXCISE TAX

252.1(423G)	Definitions
252.2(423G)	Imposition
252.3(423G)	Administration
252.4(423G)	Charges and fees included in the provision of water service
252.5(423G)	When water service is furnished for compensation
252.6(423G)	Itemization of tax required
252.7(423G)	Date of billing—effective date and repeal date
252.8(423G)	Filing returns; payment of tax
252.9(423G)	Permits

## CHAPTER 253

## STATE-IMPOSED AND LOCALLY IMPOSED HOTEL AND MOTEL TAXES

253.1(423A)	Definitions
253.2(423A)	Administration
253.3(423A)	Tax imposition and exemptions
253.4(423A)	Filing returns; payment of tax; penalty and interest
253.5(423A)	Permits
253.6(423A)	Special collection and remittance obligations
253.7(423A)	Certification of funds

## CHAPTER 254

## ADMINISTRATION

254.1(453A)	Definitions
254.2(453A)	Credentials and receipts
254.3(453A)	Examination of records
254.4(453A)	Records
254.5(453A)	Form of invoice
254.6(453A)	Audit of records—cost, supplemental assessments and refund adjustments
254.7(453A)	Bonds

254.8 to 254.10	Reserved
254.11(453A)	Appeal—practice and procedure before the department
254.12(453A)	Permit—license revocation
254.13(453A)	Permit applications and denials
254.14(453A)	Confidential information
254.15	Reserved
254.16(453A)	Inventory tax

## CHAPTER 255

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

255.1(453A)	Permits required
255.2(453A)	Partial year permits—payment—refund—exchange
255.3(453A)	Bond requirements
255.4(453A)	Cigarette tax—attachment—exemption—exclusivity of tax
255.5(453A)	Cigarette tax stamps
255.6(453A)	Banks authorized to sell stamps—requirements—restrictions
255.7(453A)	Purchase of cigarette tax stamps—discount
255.8(453A)	Affixing stamps
255.9(453A)	Reports
255.10(453A)	Manufacturer's samples
255.11(453A)	Refund of tax—unused and destroyed stamps
255.12(453A)	Delivery sales of alternative nicotine products or vapor products

CHAPTER 256  
TOBACCO TAX

256.1(453A)	Licenses
256.2(453A)	Distributor bond
256.3(453A)	Tax on tobacco products
256.4(453A)	Tax on little cigars
256.5(453A)	Distributor discount
256.6(453A)	Distributor returns
256.7(453A)	Consumer's return
256.8(453A)	Transporter's report
256.9(453A)	Free samples
256.10(453A)	Credits and refunds of taxes
256.11(453A)	Sales exempt from tax
256.12(81GA,HF339)	Retail permits required
256.13(81GA,HF339)	Permit issuance fee
256.14(81GA,HF339)	Refunds of permit fee
256.15(81GA,HF339)	Application for permit
256.16(81GA,HF339)	Records and reports
256.17(81GA,HF339)	Penalties

CHAPTER 257  
UNFAIR CIGARETTE SALES

257.1(421B)	Definitions
257.2(421B)	Minimum price
257.3(421B)	Combination sales
257.4(421B)	Retail redemption of coupons
257.5(421B)	Exempt sales
257.6(421B)	Notification of manufacturer's price increase
257.7(421B)	Permit revocation

CHAPTER 258  
TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I  
TOBACCO MASTER SETTLEMENT AGREEMENT

258.1(453C)	National uniform tobacco settlement
258.2(453C)	Definitions
258.3(453C)	Report required
258.4(453C)	Report information
258.5(453C)	Record-keeping requirement
258.6(453C)	Confidentiality
258.7 to 258.20	Reserved

DIVISION II  
TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

258.21(80GA,SF375)	Definitions
258.22(80GA,SF375)	Directory of tobacco product manufacturers

CHAPTER 259  
ADMINISTRATION

259.1(452A)	Definitions
259.2(452A)	Statute of limitations, supplemental assessments and refund adjustments
259.3(452A)	Taxpayers required to keep records
259.4(452A)	Audit—costs
259.5(452A)	Estimate gallonage
259.6(452A)	Timely filing of returns, reports, remittances, applications, or requests
259.7(452A)	Extension of time to file
259.8(452A)	Penalty and interest
259.9(452A)	Penalty and enforcement provisions
259.10(452A)	Application of remittance
259.11(452A)	Reports, returns, records—variations
259.12(452A)	Form of invoice
259.13(452A)	Credit card invoices
259.14(452A)	Original invoice retained by purchaser—certified copy if lost
259.15(452A)	Taxes erroneously or illegally collected
259.16(452A)	Credentials and receipts
259.17(452A)	Information confidential
259.18(452A)	Delegation to audit and examine
259.19(452A)	Practice and procedure before the department of revenue
259.20(452A)	Time for filing protest
259.21(452A)	Bonding procedure
259.22(452A)	Tax refund offset
259.23(452A)	Supplier, restrictive supplier, importer, exporter, blender, dealer, or user licenses
259.24(452A)	Reinstatement of license canceled for cause
259.25(452A)	Fuel used in implements of husbandry
259.26(452A)	Excess tax collected
259.27(452A)	Retailer gallons report

CHAPTER 260  
MOTOR FUEL AND UNDYED SPECIAL FUEL

260.1(452A)	Definitions
260.2(452A)	Tax rates—time tax attaches—responsible party
260.3(452A)	Exemption
260.4(452A)	Blended fuel taxation—nonterminal location

260.5(452A)	Tax returns—computations
260.6(452A)	Distribution allowance
260.7(452A)	Supplier credit—uncollectible account
260.8(452A)	Refunds
260.9(452A)	Claim for refund—payment of claim
260.10(452A)	Refund permit
260.11(452A)	Revocation of refund permit
260.12(452A)	Income tax credit in lieu of refund
260.13(452A)	Reduction of refund—sales and use tax
260.14(452A)	Terminal withdrawals—meters
260.15(452A)	Terminal and nonterminal storage facility reports and records
260.16(452A)	Method of reporting taxable gallonage
260.17(452A)	Transportation reports
260.18(452A)	Bill of lading or manifest requirements
260.19(452A)	Right of distributors and dealers to blend conventional blendstock for oxygenate blending, gasoline, or diesel fuel using a biofuel

## CHAPTER 261

LIQUEFIED PETROLEUM GAS—  
COMPRESSED NATURAL GAS—LIQUEFIED NATURAL GAS

261.1(452A)	Definitions
261.2(452A)	Tax rates—time tax attaches—responsible party—payment of the tax
261.3(452A)	Penalty and interest
261.4(452A)	Bonding procedure
261.5(452A)	Persons authorized to place L.P.G., L.N.G., or C.N.G. in the fuel supply tank of a motor vehicle
261.6(452A)	Requirements to be licensed
261.7(452A)	Licensed metered pumps
261.8(452A)	Single license for each location
261.9(452A)	Dealer's and user's license nonassignable
261.10(452A)	Separate storage—bulk sales—highway use
261.11(452A)	Combined storage—bulk sales—highway sales or use
261.12(452A)	Exemption certificates
261.13(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
261.14(452A)	Refunds
261.15(452A)	Notice of meter seal breakage
261.16(452A)	Location of records—L.P.G. or C.N.G. users and dealers

## CHAPTER 262

ADMINISTRATION OF MARIJUANA AND  
CONTROLLED SUBSTANCES STAMP TAX

262.1(453B)	Marijuana and controlled substances stamp tax
262.2(453B)	Sales of stamps
262.3(453B)	Refunds pertaining to unused stamps

## CHAPTERS 263 to 269

Reserved

## CHAPTER 270

## LOCAL OPTION SALES AND SERVICES TAX

270.1(423B)	Definitions
270.2(423B)	Imposition of local option taxes and notification to the department



270.3(423B)	Administration
270.4(423B)	Filing returns; payment of tax; penalty and interest
270.5(423B)	Permits
270.6(423B)	Sales subject to local option sales and services tax
270.7(423B,423E)	Sales not subject to local option tax, including transactions subject to Iowa use tax
270.8(423B)	Local option sales and services tax payments to local governments
270.9(423B)	Allocation procedure when sourcing of local option sales tax remitted to the department is unknown
270.10(423B)	Application of payments
270.11(423B)	Motor vehicle, recreational vehicle, and recreational boat rental subject to local option sales and services tax
270.12(423B)	Computation of local option tax due from mixed sales on excursion boats

## CHAPTER 271

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

271.1(422E)	Use of revenues and definitions
271.2(422E)	Imposition of tax
271.3(422E)	Application of law
271.4(422E)	Collection of tax and distribution
271.5(422E)	Insufficient funds
271.6(422E)	Use of revenues by the school district
271.7(422E)	Bonds
271.8(422E)	28E agreements

## CHAPTER 272

## FLOOD MITIGATION PROGRAM

272.1(418)	Flood mitigation program
272.2(418)	Definitions
272.3(418)	Sales tax increment calculation
272.4(418)	Sales tax increment fund

## CHAPTER 273

## REINVESTMENT DISTRICTS PROGRAM

273.1(15J)	Purpose
273.2(15J)	Definitions
273.3(15J)	New state tax revenue calculations
273.4(15J)	State reinvestment district fund
273.5(15J)	Reinvestment project fund
273.6(15J)	End of deposits—district dissolution

## CHAPTER 274

## LOCAL OPTION SALES TAX URBAN RENEWAL PROJECTS

274.1(423B)	Urban renewal project
274.2(423B)	Definitions
274.3(423B)	Establishing sales and revenue growth
274.4(423B)	Requirements for cities adopting an ordinance
274.5(423B)	Identification of retail establishments
274.6(423B)	Calculation of base year taxable sales amount
274.7(423B)	Determination of tax growth increment amount
274.8(423B)	Distribution of tax base and growth increment amounts

- 274.9(423B) Examples
- 274.10(423B) Ordinance term

CHAPTER 275

REBATE OF IOWA SALES TAX PAID

- 275.1(423) Sanctioned automobile racetrack facilities
- 275.2(423) Baseball and softball complex sales tax rebate
- 275.3(423) Raceway facility sales tax rebate

CHAPTER 276

FACILITATING BUSINESS RAPID RESPONSE TO STATE-DECLARED DISASTERS

- 276.1(29C) Purpose
- 276.2(29C) Definitions
- 276.3(29C) Disaster or emergency-related work

CHAPTER 277

SALES AND USE TAX REFUND FOR BIODIESEL PRODUCTION

- 277.1(423) Biodiesel production refund

CHAPTER 278

REFUNDS FOR ELIGIBLE BUSINESSES UNDER ECONOMIC DEVELOPMENT  
AUTHORITY PROGRAMS

- 278.1(15) Sales and use tax refund for eligible businesses