REVENUE DEPARTMENT[701]

Created by 1986 Iowa Acts, Chapter 1245.

CHAPTER 1
STATE BOARD OF TAX REVIEW—ADMINISTRATION

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

DIVISION II
ORIGINAL JURISDICTION

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

CHAPTER 3
VOLUNTARY DISCLOSURE PROGRAM

CHAPTER 4
MULTILEVEL MARKETER AGREEMENTS

CHAPTER 5
PUBLIC RECORDS AND FAIR INFORMATION PRACTICES
(Uniform Rules)

TITLE I
ADMINISTRATION

CHAPTER 6
ORGANIZATION, PUBLIC INSPECTION

CHAPTER 7
PRACTICE AND PROCEDURE BEFORE THE DEPARTMENT OF REVENUE

DIVISION I
INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED PRIOR TO JULY 1, 1999

DIVISION II
INFORMAL, FORMAL, ADMINISTRATIVE AND JUDICIAL REVIEW PROCEDURES APPLICABLE TO CONTESTED CASES AND OTHER PROCEEDINGS COMMENCED ON OR AFTER JULY 1, 1999

DIVISION III
WAIVER OR VARIANCE

CHAPTER 8
FORMS AND COMMUNICATIONS

CHAPTER 9
FILING AND EXTENSION OF TAX LIENS AND CHARGING OFF UNCOLLECTIBLE TAX ACCOUNTS

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

CHAPTER 16
TAXABLE SALES

CHAPTER 17
EXEMPT SALES

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

CHAPTER 19
SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

CHAPTER 20

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

CHAPTERS 21 to 25

Reserved

TITLE III

SALES TAX ON SERVICES

CHAPTER 26

SALES AND USE TAX ON SERVICES

CHAPTER 27
AUTOMOBILE RENTAL EXCISE TAX

TITLE IV
USE

CHAPTER 28
DEFINITIONS

CHAPTER 29
CERTIFICATES

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

CHAPTER 31
RECEIPTS SUBJECT TO USE TAX

CHAPTER 32
RECEIPTS EXEMPT FROM USE TAX

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

CHAPTER 34
VEHICLES SUBJECT TO REGISTRATION

CHAPTERS 35 and 36
Reserved

CHAPTER 37
UNDERGROUND STORAGE TANK RULES
INCORPORATED BY REFERENCE

TITLE V
INDIVIDUAL

CHAPTER 38
ADMINISTRATION

CHAPTER 39
FILING RETURN AND PAYMENT OF TAX

CHAPTER 40
DETERMINATION OF NET INCOME

CHAPTER 41
DETERMINATION OF TAXABLE INCOME

CHAPTER 42
ADJUSTMENTS TO COMPUTED TAX

CHAPTER 43
ASSESSMENTS AND REFUNDS

CHAPTER 44
PENALTY AND INTEREST

CHAPTER 45
PARTNERSHIPS

CHAPTER 46
WITHHOLDING

CHAPTER 47
Reserved

CHAPTER 48
COMPOSITE RETURNS

CHAPTER 49
ESTIMATED INCOME TAX FOR INDIVIDUALS

CHAPTER 50
APPORTIONMENT OF INCOME FOR RESIDENT SHAREHOLDERS OF S CORPORATIONS

TITLE VI
CORPORATION

CHAPTER 51
ADMINISTRATION

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

CHAPTER 53
DETERMINATION OF NET INCOME

CHAPTER 54
ALLOCATION AND APPORTIONMENT

CHAPTER 59
DETERMINATION OF NET INCOME

ALLOCATION AND APPORTIONMENT

CHAPTER 60
ASSESSMENTS, REFUNDS, APPEALS

CHAPTER 61
ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

CHAPTERS 62 to 66
Reserved

CHAPTER 67
ADMINISTRATION

CHAPTER 68
MOTOR FUEL AND UNDYED SPECIAL FUEL

CHAPTER 69
LIQUEFIED PETROLEUM GAS—
COMPRESSED NATURAL GAS

TITLE IX
PROPERTY

CHAPTER 70
REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

DIVISION I
REPLACEMENT TAX

DIVISION II
STATEWIDE PROPERTY TAX

CHAPTER 71
ASSESSMENT PRACTICES AND EQUALIZATION

CHAPTER 72
EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

CHAPTER 73
PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

CHAPTER 74
MOBILE, MODULAR, AND MANUFACTURED HOME TAX

CHAPTER 79
REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

CHAPTER 80
PROPERTY TAX CREDITS AND EXEMPTIONS

TITLE X
CIGARETTES AND TOBACCO

CHAPTER 81
ADMINISTRATION

CHAPTER 85
TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION I
TOBACCO MASTER SETTLEMENT AGREEMENT

DIVISION II
TOBACCO PRODUCT MANUFACTURERS' OBLIGATIONS AND PROCEDURES

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

CHAPTER 86
INHERITANCE TAX

CHAPTER 87
IOWA ESTATE TAX

CHAPTER 88
GENERATION SKIPPING TRANSFER TAX

CHAPTER 108
LOCAL OPTION SCHOOL INFRASTRUCTURE
SALES AND SERVICE TAX

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

CHAPTERS 110 to 119
Reserved

TITLE XVI
REASSESSMENT EXPENSE FUND

CHAPTER 120
ORGANIZATION AND OPERATION

CHAPTER 121
Reserved

TITLE XVII
ASSESSOR CONTINUING EDUCATION

CHAPTER 122
ADMINISTRATION

CHAPTER 214
MISCELLANEOUS NONTAXABLE TRANSACTIONS

CHAPTERS 215 to 218
Reserved

CHAPTER 219
SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

CHAPTERS 220 to 224
Reserved

CHAPTER 225
RESALE AND PROCESSING EXEMPTIONS PRIMARILY
OF BENEFIT TO RETAILERS

CHAPTERS 226 to 229
Reserved

CHAPTER 230
EXEMPTIONS PRIMARILY BENEFITING MANUFACTURERS AND
OTHER PERSONS ENGAGED IN PROCESSING

CHAPTER 231
EXEMPTIONS PRIMARILY OF BENEFIT TO CONSUMERS

DIVISION II
EXCISE TAX ON SPECIFIC CONSTRUCTION MACHINERY AND EQUIPMENT