

CHAPTER 26
SALES AND USE TAX ON SERVICES

[Prior to 12/12/74, appeared as Ch 5, IDR]

[Prior to 12/17/86, Revenue Department[730]]

Rescinded **ARC 6704C**, IAB 11/30/22, effective 1/4/23

CHAPTER 27
AUTOMOBILE RENTAL EXCISE TAX

Transferred to 701—Chapter 251, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 28
DEFINITIONS

[Prior to 12/17/86, Revenue Department[730]]

Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

CHAPTER 29
CERTIFICATES

[Prior to 12/17/86, Revenue Department[730]]

Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

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

[Prior to 12/17/86, Revenue Department[730]]

Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

CHAPTER 31
RECEIPTS SUBJECT TO USE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 280, IAC Supplement 11/2/22

CHAPTER 32
RECEIPTS EXEMPT FROM USE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 281, IAC Supplement 11/2/22

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

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 282, IAC Supplement 11/2/22

CHAPTER 34
VEHICLES SUBJECT TO REGISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 250, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 35 and 36
Reserved

CHAPTER 37
UNDERGROUND STORAGE TANK RULES
INCORPORATED BY REFERENCE

Transferred to 701—Chapter 289, IAC Supplement 11/2/22

CHAPTER 38
ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 300, IAC Supplement 11/2/22

CHAPTER 39
FILING RETURN AND PAYMENT OF TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 301, IAC Supplement 11/2/22

CHAPTER 40
DETERMINATION OF NET INCOME

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 302, IAC Supplement 11/2/22

CHAPTER 41
DETERMINATION OF TAXABLE INCOME

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 303, IAC Supplement 11/2/22

CHAPTER 42
ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 304, IAC Supplement 11/2/22

CHAPTER 43
ASSESSMENTS AND REFUNDS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 305, IAC Supplement 11/2/22

CHAPTER 44
PENALTY AND INTEREST

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 306, IAC Supplement 11/2/22

CHAPTER 45
PARTNERSHIPS

[Prior to 12/17/86, Revenue Department [730]]

Transferred to 701—Chapter 401, IAC Supplement 11/2/22

CHAPTER 46
WITHHOLDING

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 307, IAC Supplement 11/2/22

CHAPTER 47
DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS

[Prior to 12/17/86, Revenue Department[730]]

Rescinded IAB 11/24/04, effective 12/29/04

CHAPTER 48
COMPOSITE RETURNS

Transferred to 701—Chapter 404, IAC Supplement 11/2/22

CHAPTER 49

ESTIMATED INCOME TAX FOR INDIVIDUALS

[Prior to 12/17/86, Revenue Department [730]]

Transferred to 701—Chapter 308, IAC Supplement 11/2/22

CHAPTER 50

APPORTIONMENT OF INCOME FOR RESIDENT
SHAREHOLDERS OF S CORPORATIONS

Transferred to 701—Chapter 403, IAC Supplement 11/2/22

CHAPTER 51

ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 500, IAC Supplement 11/2/22

CHAPTER 52

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

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 501, IAC Supplement 11/2/22

CHAPTER 53

DETERMINATION OF NET INCOME

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 502, IAC Supplement 11/2/22

CHAPTER 54

ALLOCATION AND APPORTIONMENT

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 503, IAC Supplement 11/2/22

CHAPTER 55

ASSESSMENTS, REFUNDS, APPEALS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 504, IAC Supplement 11/2/22

CHAPTER 56

ESTIMATED TAX FOR CORPORATIONS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 505, IAC Supplement 11/2/22

CHAPTER 57

ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 600, IAC Supplement 11/2/22

CHAPTER 58

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

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 601, IAC Supplement 11/2/22

CHAPTER 59
DETERMINATION OF NET INCOME
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 602, IAC Supplement 11/2/22

CHAPTER 60
ASSESSMENTS, REFUNDS, APPEALS
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 603, IAC Supplement 11/2/22

CHAPTER 61
ESTIMATED TAX FOR FINANCIAL INSTITUTIONS
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 604, IAC Supplement 11/2/22

CHAPTER 62
Reserved

CHAPTER 63
ADMINISTRATION
[Prior to 12/17/86, Revenue Department[730]]
Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 64
MOTOR FUEL
[Prior to 12/17/86, Revenue Department[730]]
Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 65
SPECIAL FUEL
[Prior to 12/17/86, Revenue Department[730]]
Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 66
Reserved

CHAPTER 67
ADMINISTRATION
[Prior to 1/1/96, see 701—Ch 63]
Transferred to 701—Chapter 259, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 68
MOTOR FUEL AND UNDYED SPECIAL FUEL
[Prior to 1/1/96, see 701—Ch 64]
Transferred to 701—Chapter 260, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 69
LIQUEFIED PETROLEUM GAS—
COMPRESSED NATURAL GAS—LIQUEFIED NATURAL GAS
[Prior to 1/1/96, see 701—Ch 65]
Transferred to 701—Chapter 261, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 70
REPLACEMENT TAX AND STATEWIDE PROPERTY TAX
Transferred to 701—Chapter 101, IAC Supplement 11/2/22

CHAPTER 71
ASSESSMENT PRACTICES AND EQUALIZATION
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 102, IAC Supplement 11/2/22

CHAPTER 72
EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 103, IAC Supplement 11/2/22

CHAPTER 73
PROPERTY TAX CREDIT AND RENT REIMBURSEMENT
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 104, IAC Supplement 11/2/22

CHAPTER 74
MOBILE, MODULAR, AND MANUFACTURED HOME TAX
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 105, IAC Supplement 11/2/22

CHAPTER 75
COLLECTION OF PROPERTY TAX
Transferred to 701—Chapter 100, IAC Supplement 11/2/22

CHAPTER 76
DETERMINATION OF VALUE OF RAILROAD COMPANIES
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 106, IAC Supplement 11/2/22

CHAPTER 77
DETERMINATION OF VALUE OF UTILITY COMPANIES
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 107, IAC Supplement 11/2/22

CHAPTER 78
REPLACEMENT TAX AND STATEWIDE PROPERTY
TAX ON RATE-REGULATED WATER UTILITIES
Transferred to 701—Chapter 108, IAC Supplement 11/2/22

CHAPTER 79
REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 109, IAC Supplement 11/2/22

CHAPTER 80
PROPERTY TAX CREDITS AND EXEMPTIONS
[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 110, IAC Supplement 11/2/22

CHAPTER 81
ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 254, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 82
CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE
PRODUCTS OR VAPOR PRODUCTS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 255, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 83
TOBACCO TAX

[Ch 83, Selling Cigarette Revenue in Banks, rescinded, see IAC 4/2/80]

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 256, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 84
UNFAIR CIGARETTE SALES

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 257, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 85
TOBACCO MASTER SETTLEMENT AGREEMENT

Transferred to 701—Chapter 258, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 86
INHERITANCE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 900, IAC Supplement 11/2/22

CHAPTER 87
IOWA ESTATE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 901, IAC Supplement 11/2/22

CHAPTER 88
GENERATION SKIPPING TRANSFER TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 902, IAC Supplement 11/2/22

CHAPTER 89
FIDUCIARY INCOME TAX

[Formerly fiduciary rules ch 48, See IAB 9/30/81]

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 700, IAC Supplement 11/2/22

CHAPTER 90
Reserved

CHAPTER 91
ADMINISTRATION OF MARIJUANA AND
CONTROLLED SUBSTANCES STAMP TAX

Transferred to 701—Chapter 262, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 92 to 96

Reserved

730—Chapters 91 to 96 transferred to 195—Chapters 20 to 25
See Racing and Gaming Commission[491]

CHAPTER 97
STATE-IMPOSED WATER SERVICE EXCISE TAX

Transferred to 701—Chapter 252, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 98 and 99

Rescinded, filed emergency effective 11/26/79