# 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DEFINITIONS [Prior to 12/17/86, Revenue Department[730]] Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22

CHAPTER 29 CERTIFICATES [Prior to 12/17/86, Revenue Department[730]] Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22

CHAPTER 30 FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST [Prior to 12/17/86, Revenue Department[730]] Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22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 Revenue[701]

#### 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]] represent to 701 Chapter 102 IAC Supplement 11/2/2

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

#### Ch 53, p.6

# 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 pters 91 to 96 transferred to 195—Chapte

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