

CHAPTER 28  
DEFINITIONS

[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22  
[Editorial change: IAC Supplement 11/2/22]

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Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

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Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

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

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

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

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

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

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

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

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

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

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

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

CHAPTER 44  
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[Prior to 12/17/86, Revenue Department[730]]

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

CHAPTER 45  
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[Prior to 12/17/86, Revenue Department [730]]

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

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

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

CHAPTER 47  
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[Prior to 12/17/86, Revenue Department[730]]  
Rescinded IAB 11/24/04, effective 12/29/04

CHAPTER 48  
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Transferred to 701—Chapter 404, IAC Supplement 11/2/22

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[Prior to 12/17/86, Revenue Department [730]]  
Transferred to 701—Chapter 308, IAC Supplement 11/2/22

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

CHAPTER 51  
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[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,  
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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 501, IAC Supplement 11/2/22

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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 502, IAC Supplement 11/2/22

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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 503, IAC Supplement 11/2/22

CHAPTER 55  
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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 504, IAC Supplement 11/2/22

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[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

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AND TAX CREDITS

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

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

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

Transferred to 701—Chapter 602, IAC Supplement 11/2/22

CHAPTER 60

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

Transferred to 701—Chapter 603, IAC Supplement 11/2/22

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

Transferred to 701—Chapter 604, IAC Supplement 11/2/22

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Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 64

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

Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 65

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

Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 66

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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

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[Prior to 1/1/96, see 701—Ch 64]

Transferred to 701—Chapter 260, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

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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

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Transferred to 701—Chapter 101, IAC Supplement 11/2/22

CHAPTER 71

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

Transferred to 701—Chapter 102, IAC Supplement 11/2/22

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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

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

Transferred to 701—Chapter 105, IAC Supplement 11/2/22

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COLLECTION OF PROPERTY TAX

Transferred to 701—Chapter 100, IAC Supplement 11/2/22

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[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  
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Transferred to 701—Chapter 108, IAC Supplement 11/2/22

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Transferred to 701—Chapter 109, IAC Supplement 11/2/22

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

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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 254, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

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CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE  
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[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 255, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

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[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

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[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

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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

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

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730—Chapters 91 to 96 transferred to 195—Chapters 20 to 25  
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Transferred to 701—Chapter 252, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 98

Rescinded, filed emergency effective 11/26/79

**CHAPTER 99**

Rescinded, filed emergency effective 11/26/79