

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Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22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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[Prior to 12/17/86, Revenue Department[730]]
Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22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Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22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 302, IAC Supplement 11/2/22

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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

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

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

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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

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Rescinded IAB 11/24/04, effective 12/29/04

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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

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[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 500, IAC Supplement 11/2/22

CHAPTER 52
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PENALTY AND INTEREST, AND TAX CREDITS

[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

CHAPTER 54
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[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 503, IAC Supplement 11/2/22

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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

FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,
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[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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Transferred to 701—Chapter 603, IAC Supplement 11/2/22

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

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[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

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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

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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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[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

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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

CHAPTER 72

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

Transferred to 701—Chapter 103, IAC Supplement 11/2/22

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

Transferred to 701—Chapter 104, IAC Supplement 11/2/22

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MOBILE, MODULAR, AND MANUFACTURED HOME TAX

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

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

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

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Transferred to 701—Chapter 106, IAC Supplement 11/2/22

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[Prior to 12/17/86, Revenue Department[730]]
Transferred to 701—Chapter 107, IAC Supplement 11/2/22

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[Prior to 12/17/86, Revenue Department[730]]
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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Transferred to 701—Chapter 255, **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 256, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 84
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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

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[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

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

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

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[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