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Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22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Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22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Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22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