

CHAPTER 6  
ORGANIZATION

[Prior to 10/7/87, see Revenue Department[730] Ch 6]

**701—6.1(17A) Establishment of the department.** Iowa Code section 421.2 establishes a department of revenue to be administered by a director of revenue.  
[ARC 6583C, IAB 10/5/22, effective 11/9/22]

**701—6.2(17A) Mission.** The mission of the department is to serve Iowans and to support government services in Iowa by collecting all taxes required by law, but no more.  
[ARC 6583C, IAB 10/5/22, effective 11/9/22]

**701—6.3(17A) Office.** The office of the department is maintained at the seat of government in the Hoover State Office Building, 1305 East Walnut Street, P.O. Box 10460, Des Moines, Iowa 50319.  
[ARC 6583C, IAB 10/5/22, effective 11/9/22]

**701—6.4(17A) Department Internet website.** The department's Internet home page is [tax.iowa.gov](http://tax.iowa.gov).  
[ARC 6583C, IAB 10/5/22, effective 11/9/22]

**701—6.5(17A) Organization of the department.** The department consists of the director and such divisions as the director may from time to time create.

**6.5(1) *The office of the director.*** The essential functions of the office of the director include but are not limited to:

- a. Overall management of the agency.
- b. Review of protest and revocation cases on appeal.
- c. Strategic planning and coordination of the future operations and goals of the department.
- d. Provision of financial checks and balances within the department.
- e. Facilitation of a working relationship between the public sector and the private sector.

**6.5(2) *Divisions.*** For ease of administration, the director has organized the department into divisions and, in some instances, has organized those divisions into bureaus, sections, subsections, and units. The director may from time to time reorganize the department into administrative divisions in order to more efficiently and effectively carry out the authority's responsibilities. Reorganization may include creating new divisions, eliminating existing divisions, or combining divisions as the director deems necessary. Such divisions may include but are not limited to:

- a. Local government services.
- b. Tax management.
- c. Research and policy.
- d. Legal services and appeals.
- e. Internal services.

**6.5(3) *Designee.*** Unless otherwise delegated in statute, in rule, or otherwise in writing by the director, only the director, deputy director, or chief legal officer may enter into contracts or agreements on behalf of the department.

This rule is intended to implement Iowa Code sections 421.2, 421.9, 421.14, 421.17, 422.1 and 422.72.

[ARC 6583C, IAB 10/5/22, effective 11/9/22]

[Filed July 1, 1975]

[Filed emergency 4/28/78—published 5/17/78, effective 4/28/78]

[Filed 5/9/80, Notice 4/2/80—published 5/28/80, effective 7/2/80]

[Filed 12/5/80, Notice 10/29/80—published 12/24/80, effective 1/28/81]

[Filed 4/23/81, Notice 3/18/81—published 5/13/81, effective 6/17/81]

[Filed 7/16/82, Notice 6/9/82—published 8/4/82, effective 9/8/82]

[Filed 8/12/83, Notice 7/6/83—published 8/31/83, effective 10/5/83]

[Filed 4/5/85, Notice 2/27/85—published 4/24/85, effective 5/29/85]

[Filed 10/4/85, Notice 8/28/85—published 10/23/85, effective 11/27/85]

[Filed 9/18/87, Notice 8/12/87—published 10/7/87, effective 11/11/87]  
[Filed 11/21/90, Notice 10/17/90—published 12/12/90, effective 1/16/91]  
[Filed 9/27/91, Notice 8/21/91—published 10/21/91, effective 11/20/91]  
[Filed 9/17/99, Notice 8/11/99—published 10/6/99, effective 11/10/99]  
[Filed 11/24/99, Notice 10/20/99—published 12/15/99, effective 1/19/00]  
[Filed 3/26/04, Notice 2/18/04—published 4/14/04, effective 5/19/04]  
[Filed 10/31/08, Notice 9/24/08—published 11/19/08, effective 12/24/08]  
[Filed ARC 9875B (Notice ARC 9797B, IAB 10/5/11), IAB 11/30/11, effective 1/4/12]  
[Filed ARC 0251C (Notice ARC 0145C, IAB 5/30/12), IAB 8/8/12, effective 9/12/12]  
[Filed ARC 1303C (Notice ARC 1231C, IAB 12/11/13), IAB 2/5/14, effective 3/12/14]  
[Filed ARC 2657C (Notice ARC 2519C, IAB 4/27/16), IAB 8/3/16, effective 9/7/16]  
[Filed ARC 5932C (Notice ARC 5781C, IAB 7/14/21), IAB 10/6/21, effective 11/10/21]  
[Filed ARC 6583C (Notice ARC 6452C, IAB 8/10/22), IAB 10/5/22, effective 11/9/22]  
[Editorial change: IAC Supplement 11/2/22]