#### CHAPTER 12

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Rescinded ARC 6398C, IAB 7/13/22, effective 7/1/22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

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#### CHAPTER 14

#### COMPUTATION OF TAX

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#### CHAPTER 15

## DETERMINATION OF A SALE AND SALE PRICE

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Transferred to 701—Chapter 288, IAC Supplement 11/2/22

## CHAPTER 16 TAXABLE SALES

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# CHAPTER 17 EXEMPT SALES

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### CHAPTER 18

# TAXABLE AND EXEMPT SALES DETERMINED BY METHOD OF TRANSACTION OR USAGE

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#### CHAPTER 19

# SALES AND USE TAX ON CONSTRUCTION ACTIVITIES

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