

CHAPTER 2 ORGANIZATION

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

Chapter rescission date pursuant to Iowa Code section 17A.7: 3/26/30

701—2.1(17A) Establishment of the department. Iowa Code sections 7E.5(1) “c” and 421.2 establish a department of revenue to be administered by a director of revenue with primary responsibility for revenue collection and revenue law compliance, as well as administration of the Iowa lottery and alcoholic beverage control.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

701—2.2(17A) Mission. The mission of the department is to serve Iowans through the responsible collection and generation of revenue to support the public good.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

701—2.3(17A) Offices. The department headquarters is maintained at the seat of state government in the Hoover State Office Building, 1305 East Walnut Street, P.O. Box 10460, Des Moines, Iowa 50319. Office hours of the department are 8 a.m. to 4:30 p.m., Monday through Friday. Offices are closed on Saturdays, Sundays, and official state holidays designated in accordance with state laws.

2.3(1) Regional office of alcohol operations. The office of alcohol operations is located at 1918 S.E. Hulsizer Road, Ankeny, Iowa 50021; telephone 515.281.7400 or 1.866.469.2223.

2.3(2) Offices of lottery operations. The main office of the Iowa lottery division is located at 13001 University Avenue, Clive, Iowa 50325-8225. The lottery division has regional offices in Cedar Rapids, Mason City, and Storm Lake, which offer some of the services available at the lottery division’s main office, and a central warehouse in Ankeny. The Iowa lottery commission may be contacted through the lottery division’s main office. Prize-redemption hours at lottery division offices are 8 a.m. to 4 p.m., Monday through Friday, with lottery offices closed on weekends and official state holidays.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

701—2.4(17A) Department Internet websites.

2.4(1) Main website of the department. The department’s main Internet home page is revenue.iowa.gov.

2.4(2) Website of lottery division. The lottery division’s Internet home page is www.ialottery.com. Information regarding the lottery’s main and regional offices can be obtained on the lottery website, on point-of-sale game-play publications, and by contacting the main office of the lottery.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]

701—2.5(17A) Organization of the department. The department consists of the director, the lottery division, and other such divisions as the director may from time to time establish, abolish, or consolidate.

2.5(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 appeals.
- 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.

2.5(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. Except for the lottery division, the director may from time to time establish, abolish, or consolidate the department’s administrative divisions as the director deems necessary in order to more efficiently and effectively carry out the department’s responsibilities. Such divisions may include but are not limited to:

- a. Alcohol and tax compliance.

- b. Alcohol and tax operations.
- c. Financial services.
- d. Internal services.
- e. Legal services.
- f. Local government services.
- g. Lottery.
- h. Research and policy.

2.5(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.

2.5(4) *Organization of the alcoholic beverages commission*. The alcoholic beverages commission consists of five commission members appointed by the governor and confirmed by the senate.

2.5(5) *Organization of the lottery commission*. The lottery commission consists of five members appointed by the governor and confirmed by the senate.

[ARC 8944C, IAB 2/19/25, effective 3/26/25; ARC 0321D, IAB 5/27/26, effective 7/1/26]

These rules are intended to implement Iowa Code sections 17A.3, 99G.5, 99G.8, 123.5, 123.6, 123.9, 123.10, 421.2, 421.9, 421.14, 421.17, 422.1 and 422.72.

[Filed ARC 8944C (Notice ARC 8355C, IAB 11/13/24), IAB 2/19/25, effective 3/26/25]

[Filed ARC 0321D (Notice ARC 0174D, IAB 4/1/26), IAB 5/27/26, effective 7/1/26]