

**701—97.7(423G) Date of billing—effective date and repeal date.** For purposes of determining whether sales tax or water service excise tax applies to billings which span across the 2018 Iowa Acts, Senate File 512, effective date of July 1, 2018, and the future repeal date as described in Iowa Code section 423G.7, the provisions of 701—subrule 14.3(9) shall apply.

This rule is intended to implement Iowa Code section 423G.5.  
[ARC 4217C, IAB 1/2/19, effective 2/6/19]