

**261—49.17(303,404A) Appeals.** Appeals will be governed by Iowa Code sections 17A.10 to 17A.19. Challenges to an action by the department of revenue related to tax credit transfers, claiming of tax credits, tax credit revocation, or repayment or recovery of tax credits must be brought pursuant to department of revenue 701—Chapter 7.

[ARC 2944C, IAB 2/15/17, effective 3/22/17; ARC 6728C, IAB 12/14/22, effective 1/18/23]