

**441—62.7(425) Mobile, modular, and manufactured homes.** Rent paid by an eligible claimant for occupancy of a mobile, modular, or manufactured home subject to the annual tax as provided in Iowa Code chapter 435 is subject to reimbursement regardless of how the home is taxed.

This rule is intended to implement Iowa Code section 425.17(4).

[ARC 6557C, IAB 10/5/22, effective 1/1/23]