

661—210.4(100) Smoke detectors—notice and certification of installation. A person who files for a homestead tax credit pursuant to Iowa Code chapter 425 shall certify that the single-family dwelling unit for which the credit is filed has a smoke alarm(s) installed in accordance with subrule 210.3(6) and paragraph 210.3(12) “a,” or that such smoke alarm(s) will be installed within 30 days of the date of filing for credit.

[**ARC 8550B**, IAB 2/24/10, effective 4/1/10; **ARC 5254C**, IAB 11/4/20, effective 12/9/20]