

**701—214.8(423) Domesticated fowl.** The sales price from the sale of domesticated fowl for the purpose of providing eggs or meat is exempt from tax, whether purchased by a person engaged in agricultural production or not. Rule 701—200.1(423) contains a definition of the term “domesticated fowl.”

This rule is intended to implement Iowa Code section 423.3(3).

[ARC 8159C, IAB 7/24/24, effective 8/28/24]