

701—23.1(421,422,626,642) Definitions.

“Delinquent debtor” means an individual, corporation, limited liability company, business trust, estate, trust, partnership, or any other legal entity that owes a delinquent liability, or unpaid taxes to the state or a liability that is collectible by the state.

“Department” means the Iowa department of revenue.

“Director” means the director of revenue or the director’s authorized representative.

“Property” means any property, including but not limited to real property, tangible property, and intangible property. “Property” includes but is not limited to a homestead.

“State” means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and chapters 626 and 642.

[ARC 7835C, IAB 4/17/24, effective 5/22/24]