

**701—252.2(423G) Imposition.** A state-imposed tax of 6 percent is imposed upon the sales price of water service furnished by a water utility to a purchaser.

This rule is intended to implement Iowa Code section 423G.3.

[ARC 4217C, IAB 1/2/19, effective 2/6/19; ARC 6508C, IAB 9/7/22, effective 10/12/22]