

605—13.21(90GA, HF2652) Definitions.

“*Equipment*” means tangible personal property having a useful life of more than one year for the fulfillment of 2024 Iowa Acts, House File 2586, section 2.

“*Infrastructure*” means the same as defined in Iowa Code section 423F.3.

“*Training*” means the same as described in Iowa Code section 724.6.

[ARC 8906C, IAB 2/19/25, effective 3/26/25]