

701—10.1(421) Definitions. As used in the rules contained herein, the following definitions apply unless the context otherwise requires:

“*Department*” means the Iowa department of revenue.

“*Director*” means the director of the department or the director’s designee.

“*Taxes*” means all taxes and charges arising under Title X of the Iowa Code, and all other taxes administered by the department including but not limited to the moneys and credits tax arising under Iowa Code section 533.329, except the beer barrel tax under Iowa Code section 123.136 and the wine gallonage tax under Iowa Code section 123.183.

This rule is intended to implement Iowa Code chapter 421.

[ARC 8946C, IAB 2/19/25, effective 3/26/25]