

701—11.2(421) Scope.

11.2(1) Except as otherwise provided in this chapter, this chapter provides certain rules related to the department's administration of the following taxes:

- a.* Sales and use taxes and local option taxes under Iowa Code chapters 423 and 423B.
- b.* Fee for new registration under Iowa Code section 321.105A.
- c.* Hotel and motel tax under Iowa Code chapter 423A.
- d.* Automobile rental excise tax under Iowa Code chapter 423C.
- e.* Equipment tax under Iowa Code chapter 423D.
- f.* Water service excise tax under Iowa Code chapter 423G.
- g.* Motor fuel, special fuel, and electric fuel taxes under Iowa Code chapter 452A.
- h.* Cigarette and tobacco taxes under Iowa Code chapter 453A.

11.2(2) The tax administration rules described in this chapter are not intended to be comprehensive. The administrative code chapters for each relevant tax may contain additional tax administration rules.

This rule is intended to implement Iowa Code chapter 421.

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