

701—3.2(99G,123,421,17A) Definitions. Terms not defined below have the same meaning as defined in Iowa Code chapter 17A. These definitions apply to this chapter unless the text states otherwise:

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

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

“*GovConnectIowa*” means the e-services portal of the department.

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