

**701—4.1(99G,123,421,17A) Applicability and scope of rules.** These rules implement the Iowa administrative procedure Act and aid in the effective and efficient administration and enforcement of the tax laws of this state and other activities of the department. These rules govern declaratory orders involving all areas within the department's jurisdiction. The rules in this chapter apply to all declaratory orders pending or commenced on or after their effective date. 701—Chapters 6 and 7 contain rules on contested cases within the department's jurisdiction. 701—Chapter 3 contains rules on rulemaking and rule waivers for all matters within the department's jurisdiction.

This rule is intended to implement Iowa Code chapter 17A.

[ARC 8944C, IAB 2/19/25, effective 3/26/25]