

701—4.2(99G,123,421,17A) Definitions. These definitions and the definitions provided in Iowa Code chapter 17A apply to this chapter unless the text states otherwise:

“*Declaratory order*” means an order issued pursuant to Iowa Code section 17A.9 and these rules.

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

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

“*Entity*” means any person other than an individual or sole proprietorship.

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

“*Intervene*” means to file with the department a petition requesting that the petitioner be allowed to intervene in the proceedings for a declaratory order currently under the department’s consideration.

“*Issuance*” means the date specified in the decision or order, the date of mailing of a decision, or order or date of delivery of the decision or order if service is by other means.

“*Person*” means the same as defined in Iowa Code section 17A.2. “Public or private organization of any character or any other person covered by the Iowa administrative procedure Act other than an agency” as used in that definition includes estates, trusts, or fiduciaries.

“*Petition*” means an application for declaratory order or request to intervene in a declaratory order under consideration.

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

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