

701—252.1(423G) Definitions.

252.1(1) *Incorporation of definitions.* To the extent they are consistent with Iowa Code chapter 423G, all words and phrases used in this chapter mean the same as defined in Iowa Code section 423.1.

252.1(2) *Chapter-specific definitions.* For the purposes of this chapter, unless the context otherwise requires:

“*Facilities*” means any storage tanks, water towers, wells, plants, reservoirs, aqueducts, hydrants, pumps, pipes, or any other similar devices, mechanisms, equipment, or amenities designed to hold, treat, sanitize, or deliver water.

“*State-imposed tax*” or “*tax*,” unless otherwise indicated, means the water service excise tax imposed by Iowa Code section 423G.3.

“*Water utility*” means the same as defined in Iowa Code section 423.3(103). “*Corporation*” as used in Iowa Code section 476.1 and as incorporated by Iowa Code section 423.3(103) includes municipal corporations.

This rule is intended to implement Iowa Code sections 423G.2 and 423G.3.

[ARC 9036C, IAB 3/19/25, effective 4/23/25]