

701—252.3(423G) Administration.

252.3(1) *Generally.* The department is charged with the administration of the tax, subject to the rules, regulations, and direction of the director.

252.3(2) *Application of 701—Chapter 11.* The requirements of 701—Chapter 11 apply to water utilities in the same manner that those requirements apply to all sellers and retailers making sales subject to state sales tax.

This rule is intended to implement Iowa Code section 423G.5.

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