

701—252.7(423G) Date of billing—effective date and repeal date. For purposes of determining whether sales tax or water service excise tax applies to billings that span across the July 1, 2018, effective date of Iowa Code chapter 423G or the future repeal date described in Iowa Code section 423G.7, the provisions of rule 701—204.7(423) apply.

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

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