

**701—23.1(421,422,626,642) Definitions.**

*“Delinquent debtor”* means an individual, corporation, limited liability company, business trust, estate, trust, partnership, or any other legal entity that owes a delinquent liability, or unpaid taxes to the state or a liability that is collectible by the state.

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

*“Director”* means the director of revenue or the director’s authorized representative.

*“Property”* means any property, including but not limited to real property, tangible property, and intangible property. “Property” includes but is not limited to a homestead.

*“State”* means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and chapters 626 and 642.  
[ARC 7835C, IAB 4/17/24, effective 5/22/24]