IAC Ch 230, p.1

701—230.17(423) Exemption for the sale of property directly and primarily used in research and development of new products or processes of processing if the sale occurs as part of a contract entered into on or after July 1, 2016. Rescinded by 2016 Iowa Acts, House File 2433, section 7, on 3/21/16. See Rescission note at end of chapter.