

**701—226.8(423) Domesticated fowl.** The purchase of any domesticated fowl for the purpose of providing eggs or meat is exempt from tax, whether purchased by a person engaged in agricultural production or not. See rule 701—211.1(423) for a definition of the term “domesticated fowl.”

This rule is intended to implement Iowa Code subsection 423.3(3).  
[ARC 7870B, IAB 6/17/09, effective 7/22/09]