701—7.1 (17A) Definitions. As used in the rules contained herein the following definitions apply, unless the context otherwise requires:

"Act" means the Iowa administrative procedure Act.

"Administrative law judge" means the person assigned to preside over a proceeding whether that be the director or an administrative law judge appointed according to Iowa Code chapter 17A.

"Agency" means each board, commission, department, officer, or other administrative office or unit of the state.

"*Contested case*" means a proceeding, including licensing, in which the legal rights, duties or privileges of a party are required by constitution or statute to be determined by an agency after an opportunity for an evidentiary hearing.

"Department" means the Iowa department of revenue.

"Department of inspections and appeals" means the state department created by Iowa Code chapter 10A.

"Director" means the director of the department or the director's authorized representative.

"Division of appeals and fair hearings" means the division of the department of inspections and appeals responsible for holding contested case proceedings which are authorized by Iowa Code chapter 10A.

"*License*" means the whole or a part of any permit, certificate, approval, registration, charter, or similar form of permission required by statute.

"Licensing" means the agency process respecting the grant, denial, renewal, revocation, suspension, annulment, withdrawal, or amendment of a license.

"Motion" has the same meaning as the term is defined in Iowa R. Civ. P. 1.431.

"*Party*" means each person or agency named or admitted as a party, or properly seeking and entitled as of right to be admitted as a party, including intervenors.

"*Person*" means any individual, estate, trust, fiduciary, partnership, corporation, association, governmental subdivision, or public or private organization of any character or any other person covered by the Act other than an agency.

"Petition" means application for declaratory ruling, initiation of rule-making proceedings or document filed in licensing.

"Pleadings" means protest, answer, reply or other similar document filed in a contested case proceeding.

"Presiding administrative law judge" means the administrative law judge who presides at the evidentiary hearing on the contested case.

"Proceeding" means licensing, rule making, declaratory rulings, contested cases, informal procedures.

"Protester" means any person entitled to file a protest which can culminate in a contested case proceeding.

"*Review unit*" means the unit composed of department employees designated by the director and the attorney general's staff who have been assigned by the director to review protests filed by taxpayers.

Unless otherwise specifically stated, the terms used in these rules promulgated by the department shall have the meaning defined by the Act.

This rule is intended to implement Iowa Code sections 10A.202(1m), 17A.22 and 421.14.