

**701—152.1(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 which is collectible by the state.

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

*“Director”* means the director of revenue.

*“Property”* means real property, tangible and intangible property, and includes a homestead.

*“State”* means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and Iowa Code chapters 626 and 642.