701—2507.1(421,17A) Applicability and scope of rules. These rules implement the Iowa Administrative Procedure Act and the Tax Procedures and Practices Act to aid in the effective and efficient administration and enforcement of the laws of this state and other activities of the department. These rules govern the practice, procedure, and conduct concerning the filing of tax appeals and the informal proceedings before a contested case is commenced. The rules in this chapter apply to all informal proceedings.

This rule is intended to implement Iowa Code chapter 17A.

[**ARC 0437D**, IAB 7/22/26, effective 6/30/26]