701—2507.13(17A,421) Demand for contested case proceeding. Pursuant to Iowa Code section 421.60(2)*"g,"* a taxpayer may make a written demand for a contested case proceeding after a period of six months from the filing of a proper appeal. Demands made prior to six months will be treated as premature and must be resubmitted six months or later from the filing of the appeal. Upon receipt of a timely written demand, the department shall file its answer within 30 days after receipt of the demand. If the department fails to file its answer within this 30-day period, interest shall be applied in accordance with Iowa Code section 421.60(2)*"g"* as described in this rule.

This rule is intended to implement Iowa Code sections 17A.12 and 421.60.

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