

701—214.8(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. Rule 701—200.1(423) contains a definition of the term “domesticated fowl.”

This rule is intended to implement Iowa Code section 423.3(3).
[ARC 7870B, IAB 6/17/09, effective 7/22/09; ARC 6508C, IAB 9/7/22, effective 10/12/22]