

185—9.1(123) Tax liability. The division makes no judgment or decision regarding any tax liability resulting from the personal importation of alcoholic liquor, wine, or beer as provided in Iowa Code section 123.10, 123.22, 123.171, or 123.122, as applicable.

[ARC 3994C, IAB 9/12/18, effective 10/17/18; ARC 5192C, IAB 9/23/20, effective 10/28/20]