

701—101.20(437A) Refunds. Replacement tax subrules 101.7(1) to 101.7(3), 101.7(5) and 101.7(7) are incorporated herein by reference.

No credit or refund of taxes alleged to be unconstitutional shall be allowed if such taxes were not paid under written protest which specifies the particulars of the alleged unconstitutionality.

[Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]