

701—108.19(437B) Refunds. Subrules 108.7(1) to 108.7(3), 108.7(5) and 108.7(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.

[**ARC 0965C**, IAB 8/21/13, effective 8/2/13; **ARC 1105C**, IAB 10/16/13, effective 11/20/13; **ARC 2696C**, IAB 8/31/16, effective 10/5/16; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]