

701—281.14(423) Exemption for tangible personal property brought into Iowa under Iowa Code section 29C.24. On or after January 1, 2016, see 701—Chapter 276 for an exemption from use tax on tangible personal property purchased outside Iowa and brought into Iowa or used in Iowa to aid in the performance of disaster or emergency-related work during a disaster response period as those terms are defined in Iowa Code section 29C.24.

This rule is intended to implement Iowa Code section 423.6(17).
[ARC 3085C, IAB 5/24/17, effective 6/28/17; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]