

701—22.1(421) Definitions. For purposes of this chapter, the following definitions shall govern:

“Debtor” means any person having a delinquent account, charge, fee, loan, or other indebtedness due the state of Iowa or any state agency.

“Department” means the Iowa department of revenue or the director of the Iowa department of revenue and the director’s representative.

“Director” is the director of revenue.

“Liability” or *“debt”* means any liquidated sum due and owing to the state of Iowa or any state agency which has accrued through contract, subrogation, tort, operation of law, or any legal theory regardless of whether there is an outstanding judgment for that sum.

“Person” or *“entity”* means individual, corporation, business trust, estate, trust, partnership or association, limited liability company, or any other legal entity, but does not include a state agency.

“State agency” or *“agency”* means a board, commission, department, including the department of revenue, or other administrative office or unit of the state of Iowa. *“State agency”* does not include the general assembly, the governor, or any political subdivision of the state, or its offices and units.

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