

701—23.1(421,422,626,642) Definitions.

“Delinquent debtor” means an individual, corporation, limited liability company, business trust, estate, trust, partnership, or any other legal entity that owes a delinquent liability, or unpaid taxes to the state or a liability which is collectible by the state.

“Department” means the Iowa department of revenue.

“Director” means the director of revenue.

“Property” means real property, tangible and intangible property, and includes a homestead.

“State” means the state of Iowa.

This rule is intended to implement Iowa Code sections 421.17 and 422.26 and Iowa Code chapters 626 and 642.

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