IAC Ch 281, p.1

701—281.7(423) Exemption for containers. The use of containers in the collection, recovery, or return of empty beverage containers which are subject to the Iowa deposit law (Iowa Code chapter 455C) is exempt from tax on and after July 1, 1986.

This rule is intended to implement Iowa Code subsection 423.1(1). [Editorial change: IAC Supplement 11/2/22]