

**191—101.2 (523I) Definitions.** For purposes of this chapter, the definitions of Iowa Code chapter 523I are incorporated by reference. In addition, the following definitions shall apply:

*“Division”* means the Iowa insurance division, supervised by the commissioner pursuant to Iowa Code section 505.8, in the division’s performance of the duties of the commissioner under Iowa Code chapters 505 and 523I.

*“Net appreciation”* means the amount by which cumulative capital gains exceed the sum of the capital losses.

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