

**701—101.8(437A) Abatement of tax.** The abatement provisions of 701—Chapter 19 are applicable to replacement tax. In the event that the taxpayer files a request for abatement, the appropriate county treasurer shall be notified. The department's decision on the abatement request shall be sent to the taxpayer and the appropriate county treasurer.

[ARC 0251C, IAB 8/8/12, effective 9/12/12; Editorial change: IAC Supplement 11/2/22; ARC 7192C, IAB 12/13/23, effective 1/17/24]