

**701—108.8(437B) 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 with the department, 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 0965C**, IAB 8/21/13, effective 8/2/13; **ARC 1105C**, IAB 10/16/13, effective 11/20/13; **ARC 2696C**, IAB 8/31/16, effective 10/5/16; Editorial change: IAC Supplement 11/2/22; **ARC 7192C**, IAB 12/13/23, effective 1/17/24]