

**357A.15 Taxing prohibited — refunds.**

1. A district shall not have power to levy any taxes. The facilities constructed or otherwise acquired by a district, including but not limited to ponds, reservoirs, pipelines, wells, check dams, and pumping installations, the revenues obtained by the district from the sale of water, and the revenue bonds or notes, or interest from the revenue bonds or notes, issued by a district shall not be taxable in any manner by the state or any of its political subdivisions.

2. A rural water district organized under [chapter 504](#) shall receive a refund of sales or use taxes upon submitting an application to the department of revenue for the refund of taxes imposed upon the sales price of all sales of building materials, supplies, or equipment sold to a contractor or used in the fulfillment of a written contract for the construction of facilities for the rural water district to the same extent as a rural water district organized under [this chapter](#) may obtain a refund under [section 423.4, subsection 1](#).

[C71, 73, 75, 77, 79, 81, §357A.15]

[98 Acts, ch 1161, §1](#); [2000 Acts, ch 1078, §2](#); [2003 Acts, ch 145, §286](#); [2003 Acts, 1st Ex, ch 2, §176, 205](#); [2004 Acts, ch 1049, §191](#); [2004 Acts, ch 1175, §394](#); [2019 Acts, ch 24, §104](#)

Referred to in [§422.7\(2\)\(r\)](#)