

CHAPTER 27  
AUTOMOBILE RENTAL EXCISE TAX  
Transferred to 701—Chapter 251, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 28  
DEFINITIONS  
[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

CHAPTER 29  
CERTIFICATES  
[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

CHAPTER 30  
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST  
[Prior to 12/17/86, Revenue Department[730]]  
Rescinded **ARC 6398C**, IAB 7/13/22, effective 7/1/22

CHAPTER 31  
RECEIPTS SUBJECT TO USE TAX  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 280, IAC Supplement 11/2/22

CHAPTER 32  
RECEIPTS EXEMPT FROM USE TAX  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 281, IAC Supplement 11/2/22

CHAPTER 33  
RECEIPTS SUBJECT TO USE TAX DEPENDING ON  
METHOD OF TRANSACTION  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 282, IAC Supplement 11/2/22

CHAPTER 34  
VEHICLES SUBJECT TO REGISTRATION  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 250, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 35 and 36  
Reserved

CHAPTER 37  
UNDERGROUND STORAGE TANK RULES  
INCORPORATED BY REFERENCE  
Transferred to 701—Chapter 289, IAC Supplement 11/2/22

CHAPTER 38  
ADMINISTRATION  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 300, IAC Supplement 11/2/22

CHAPTER 39

FILING RETURN AND PAYMENT OF TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 301, IAC Supplement 11/2/22

CHAPTER 40

DETERMINATION OF NET INCOME

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 302, IAC Supplement 11/2/22

CHAPTER 41

DETERMINATION OF TAXABLE INCOME

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 303, IAC Supplement 11/2/22

CHAPTER 42

ADJUSTMENTS TO COMPUTED TAX AND TAX CREDITS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 304, IAC Supplement 11/2/22

CHAPTER 43

ASSESSMENTS AND REFUNDS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 305, IAC Supplement 11/2/22

CHAPTER 44

PENALTY AND INTEREST

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 306, IAC Supplement 11/2/22

CHAPTER 45

PARTNERSHIPS

[Prior to 12/17/86, Revenue Department [730]]

Transferred to 701—Chapter 401, IAC Supplement 11/2/22

CHAPTER 46

WITHHOLDING

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 307, IAC Supplement 11/2/22

CHAPTER 47

DECLARATION OF ESTIMATED INCOME TAX BY INDIVIDUALS

[Prior to 12/17/86, Revenue Department[730]]

Rescinded IAB 11/24/04, effective 12/29/04

CHAPTER 48

COMPOSITE RETURNS

Transferred to 701—Chapter 404, IAC Supplement 11/2/22

CHAPTER 49

ESTIMATED INCOME TAX FOR INDIVIDUALS

[Prior to 12/17/86, Revenue Department [730]]

Transferred to 701—Chapter 308, IAC Supplement 11/2/22

CHAPTER 50  
APPORTIONMENT OF INCOME FOR RESIDENT  
SHAREHOLDERS OF S CORPORATIONS  
Transferred to 701—Chapter 403, IAC Supplement 11/2/22

CHAPTER 51  
ADMINISTRATION  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 500, IAC Supplement 11/2/22

CHAPTER 52  
FILING RETURNS, PAYMENT OF TAX,  
PENALTY AND INTEREST, AND TAX CREDITS  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 501, IAC Supplement 11/2/22

CHAPTER 53  
DETERMINATION OF NET INCOME  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 502, IAC Supplement 11/2/22

CHAPTER 54  
ALLOCATION AND APPORTIONMENT  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 503, IAC Supplement 11/2/22

CHAPTER 55  
ASSESSMENTS, REFUNDS, APPEALS  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 504, IAC Supplement 11/2/22

CHAPTER 56  
ESTIMATED TAX FOR CORPORATIONS  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 505, IAC Supplement 11/2/22

CHAPTER 57  
ADMINISTRATION  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 600, IAC Supplement 11/2/22

CHAPTER 58  
FILING RETURNS, PAYMENT OF TAX, PENALTY AND INTEREST,  
AND TAX CREDITS  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 601, IAC Supplement 11/2/22

CHAPTER 59  
DETERMINATION OF NET INCOME  
[Prior to 12/17/86, Revenue Department[730]]  
Transferred to 701—Chapter 602, IAC Supplement 11/2/22

CHAPTER 60

ASSESSMENTS, REFUNDS, APPEALS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 603, IAC Supplement 11/2/22

CHAPTER 61

ESTIMATED TAX FOR FINANCIAL INSTITUTIONS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 604, IAC Supplement 11/2/22

CHAPTER 62

Reserved

CHAPTER 63

ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 64

MOTOR FUEL

[Prior to 12/17/86, Revenue Department[730]]

Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 65

SPECIAL FUEL

[Prior to 12/17/86, Revenue Department[730]]

Rescinded IAB 11/19/08, effective 12/24/08

CHAPTER 66

Reserved

CHAPTER 67

ADMINISTRATION

[Prior to 1/1/96, see 701—Ch 63]

Transferred to 701—Chapter 259, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 68

MOTOR FUEL AND UNDYED SPECIAL FUEL

[Prior to 1/1/96, see 701—Ch 64]

Transferred to 701—Chapter 260, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 69

LIQUEFIED PETROLEUM GAS—

COMPRESSED NATURAL GAS—LIQUEFIED NATURAL GAS

[Prior to 1/1/96, see 701—Ch 65]

Transferred to 701—Chapter 261, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 70

REPLACEMENT TAX AND STATEWIDE PROPERTY TAX

Transferred to 701—Chapter 101, IAC Supplement 11/2/22

## CHAPTER 71

## ASSESSMENT PRACTICES AND EQUALIZATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 102, IAC Supplement 11/2/22

## CHAPTER 72

## EXAMINATION AND CERTIFICATION OF ASSESSORS AND DEPUTY ASSESSORS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 103, IAC Supplement 11/2/22

## CHAPTER 73

## PROPERTY TAX CREDIT AND RENT REIMBURSEMENT

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 104, IAC Supplement 11/2/22

## CHAPTER 74

## MOBILE, MODULAR, AND MANUFACTURED HOME TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 105, IAC Supplement 11/2/22

## CHAPTER 75

## COLLECTION OF PROPERTY TAX

Transferred to 701—Chapter 100, IAC Supplement 11/2/22

## CHAPTER 76

## DETERMINATION OF VALUE OF RAILROAD COMPANIES

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 106, IAC Supplement 11/2/22

## CHAPTER 77

## DETERMINATION OF VALUE OF UTILITY COMPANIES

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 107, IAC Supplement 11/2/22

## CHAPTER 78

REPLACEMENT TAX AND STATEWIDE PROPERTY  
TAX ON RATE-REGULATED WATER UTILITIES

Transferred to 701—Chapter 108, IAC Supplement 11/2/22

## CHAPTER 79

## REAL ESTATE TRANSFER TAX AND DECLARATIONS OF VALUE

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 109, IAC Supplement 11/2/22

## CHAPTER 80

## PROPERTY TAX CREDITS AND EXEMPTIONS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 110, IAC Supplement 11/2/22

## CHAPTER 81

## ADMINISTRATION

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 254, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 82  
CIGARETTE TAX AND REGULATION OF DELIVERY SALES OF ALTERNATIVE NICOTINE  
PRODUCTS OR VAPOR PRODUCTS

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 255, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 83  
TOBACCO TAX

[Ch 83, Selling Cigarette Revenue in Banks, rescinded, see IAC 4/2/80]

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 256, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 84  
UNFAIR CIGARETTE SALES

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 257, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 85  
TOBACCO MASTER SETTLEMENT AGREEMENT

Transferred to 701—Chapter 258, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTER 86  
INHERITANCE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 900, IAC Supplement 11/2/22

CHAPTER 87  
IOWA ESTATE TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 901, IAC Supplement 11/2/22

CHAPTER 88  
GENERATION SKIPPING TRANSFER TAX

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 902, IAC Supplement 11/2/22

CHAPTER 89  
FIDUCIARY INCOME TAX

[Formerly fiduciary rules ch 48, See IAB 9/30/81]

[Prior to 12/17/86, Revenue Department[730]]

Transferred to 701—Chapter 700, IAC Supplement 11/2/22

CHAPTER 90  
Reserved

CHAPTER 91  
ADMINISTRATION OF MARIJUANA AND  
CONTROLLED SUBSTANCES STAMP TAX

Transferred to 701—Chapter 262, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 92 to 96

Reserved

730—Chapters 91 to 96 transferred to 195—Chapters 20 to 25  
See Racing and Gaming Commission[491]

CHAPTER 97

STATE-IMPOSED WATER SERVICE EXCISE TAX

Transferred to 701—Chapter 252, **ARC 6508C**, IAB 9/7/22, effective 10/12/22

CHAPTERS 98 and 99

Rescinded, filed emergency effective 11/26/79