

**701—202.4(423) Due dates, weekends, and holidays.** Due dates that fall on a Saturday, Sunday, or holiday shall be treated in accordance with Iowa Code section 421.9A. Iowa Code section 421.9A contains a definition of “holiday.”

This rule is intended to implement Iowa Code section 421.9A.  
[ARC 7714C, IAB 3/6/24, effective 4/10/24]