

**701—22.1(421) Definitions.** For purposes of this chapter, the following definitions shall govern:

“*Central collections unit*” means the unit within the department charged with collecting debt for the department and other entities pursuant to Iowa Code section 421.17(27) or any other Iowa statute.

“*Debtor*” means any person having a delinquent account, charge, fee, loan, or other indebtedness due the state of Iowa or any state agency.

“*Department*” means the Iowa department of revenue.

“*Director*” means the director of revenue or the director’s authorized representative.

“*Liability*” or “*debt*” means any liquidated sum due and owing to the state of Iowa or any state agency that has accrued through contract, subrogation, tort, operation of law, or any legal theory regardless of whether there is an outstanding judgment for that sum.

“*Person*” or “*entity*” means individual, corporation, business trust, estate, trust, partnership or association, limited liability company, or any other legal entity, but does not include a state agency.

“*State agency*” or “*agency*” includes but is not limited to entities listed in Iowa Code section 421.17(27)“a.”

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