

**701—220.17(423) Sales of diapers.**

**220.17(1) *In general.*** The sales price of diapers, whether cloth or disposable, is exempt from sales tax. This includes children's diapers and adult diapers.

**220.17(2) *Definitions.***

*"Adult diapers"* means diapers other than children's diapers.

*"Children's diapers"* means diapers marketed to be worn by children.

*"Diaper"* means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

This rule is intended to implement Iowa Code section 423.3(109).

[ARC 6989C, IAB 4/19/23, effective 5/24/23]