IAC Ch 62, p.1

441—62.14(425) Separate homestead—spousal rent reimbursements. If two spouses are both qualified claimants renting separate and distinct homesteads, and rent is paid by each, each is eligible to file an individual reimbursement claim for rent constituting property tax paid.

This rule is intended to implement Iowa Code section 425.17(4). [ARC 6557C, IAB 10/5/22, effective 1/1/23]