

The Revenue Department has published an Amended Notice of Intended Action to hold a public hearing on proposed rule changes related to sales and use tax for commercial fertilizer. The hearing will be held on October 9, 2018, at the Hoover State Office Building in Des Moines, Iowa. The proposed changes aim to amend Chapter 17, Exempt Sales, Chapter 18, Taxable and Exempt Sales Determined by Method of Transaction or Usage, and Chapter 226, Agricultural Rules, of the Iowa Administrative Code. The changes are intended to provide accuracy and clarity to the Department's rules. The Department received a petition for rule making on April 16, 2018, and has concluded that rescinding rule 701 17.4(422,423) and amending rule 701 226.6(423) is appropriate. The proposed changes implement Iowa Code section 423.3 and are made under the authority of Iowa Code section 421.17. The public hearing will allow for oral and written comments on the proposed rule changes. The Department will also consider special requirements for attendees with hearing or mobility impairments.