States’ Unmanned Aerial Vehicle Laws

Miscellaneous

Iowa

www.NationalAgLawCenter.org
Current through March 29, 2020

Iowa Admin Code 701-26.74(422, 423) Aircraft Rental

On or after April 1, 1992, the total gross receipts for rental of aircraft are subject to sales and use tax if the rental is for a period of 60 days or less. For purposes of this rule, “aircraft” means the same as the definition in Iowa Code section 328.1, subsection 4, a drone aircraft or aircraft transporting only the pilot.