



# The National Agricultural Law Center

[nationalaglawcenter.org](http://nationalaglawcenter.org) | [nataglaw@uark.edu](mailto:nataglaw@uark.edu) | [@nataglaw](https://twitter.com/nataglaw)

## States' Unmanned Aerial Vehicle Laws: *Iowa*



This material is based upon work supported by the National Agricultural Library, Agricultural Research Service, U.S. Department of Agriculture

A National Agricultural Law Center Research Publication

States' Unmanned Aerial Vehicle Laws: Iowa

**Iowa Admin Code 701-26.74(422, 423)**

*Current through November 8, 2022*

**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.

