

BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

<p>IN THE MATTER OF</p> <p>MICROSOFT CORPORATION c/o Tax Department One Microsoft Way Redmond WA 98052</p> <p>SALES AND USE TAX</p>	<p>DECLARATORY ORDER</p> <p>DOCKET NO. 344592</p>
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Pursuant to a Petition for Declaratory Order (“Petition”) filed with the Iowa Department of Revenue (“Department”) by Microsoft Corporation (hereinafter referred to as “Microsoft” or “Petitioner”) on October 30, 2023, and in accordance with Iowa Code section 17A.9 (2023) and Iowa Administrative Code rule 701—7.24(17A) (2023), “Declaratory order-in general,” the Director issues the following order.

FACTS

The findings of fact are based on the Petition submitted to the Department. The Petition states that Microsoft is a

technology company . . . [that] develops and supports software, services, devices, and solutions. Microsoft’s services include cloud-based solutions that provide customers with software, services, platforms, and content; solution support; consulting services; and online advertising. . . . Microsoft operates a global network of cloud computing infrastructure and data[]centers. As part of this global network, Microsoft operates data centers in Iowa. Microsoft continues to identify and evaluate opportunities to expand its data center locations, including Iowa. As Microsoft considers expansion of its data center operation in Iowa, [it] evaluates both building and leasing data centers as possibilities.

Pet. for Declaratory Order at *1, No. 344592 (Oct. 30, 2023).

The Petition additionally states that Microsoft is considering leasing a facility located in Iowa in which to house data center operations for a seven-year term. *Id.* The size of the facility would exceed five thousand square feet and would comply with “sustainable design and construction standards.” *Id.* Further, if Microsoft leases the facility, it will invest a minimum of two

hundred million dollars within the first six years of operation assuming the value of the lease is included within the investment. *Id.* Microsoft states it would use the facility “in the operation and maintenance of its data center business.” *Id.*

QUESTIONS PRESENTED

The Petition presents the following four questions for resolution:

1. If Microsoft leases the facility located in Iowa, will it be eligible for the sales and use tax exemption provided in Iowa Code section 423.3(95) on purchases of computers and other equipment?
2. Does the minimum required investment amount of [\$200,000,000] include the value of the lease agreement for the facility?
3. For the required [\$200,000,000] investment within the first six years of operation, is the date of the initial lease term considered to be “the date the data center business initiates site preparation activities”?
4. Does the date on which the initial lease term begins qualify as “the date of the initial investment” as stated in Iowa Code section 423.3(95)?

STANDARD OF REVIEW

I. Declaratory Orders under the Iowa Administrative Procedure Act

Iowa’s Administrative Procedure Act (“IAPA”) was enacted “to provide a minimum procedural code for the operation of all state agencies when they take action affecting the rights and duties of the public.” Iowa Code § 17A.1(2). Under the IAPA, “[a]ny person may petition an agency for a declaratory order as to the applicability to specified circumstances of a statute, rule, or order within the primary jurisdiction of the agency.” *Id.* at § 17A.9(1)(a). The IAPA also describes agency rights and responsibilities with respect to declaratory order proceedings. *Id.* at § 17A.9(8). Pursuant to Iowa Code section 17A.9(2), the Department adopted Iowa Administrative Code rule 701—7.24, which outlines department-specific rules governing declaratory orders.

The purpose of a declaratory order is to provide a “generally available means for persons to obtain reliable information about agency administered law as it applies to their particular circumstances.” *Sierra Club Iowa Chapter v. Iowa Dep’t of Transp.*, 832 N.W.2d 636, 647 (2013) (citing Arthur Earl Bonfield, *Amendments to Iowa Administrative Procedure Act, Report on Selected Provisions to Iowa State Bar Association and Iowa State Government*, 1–8 (1998)).

Declaratory orders are not contested cases that “entitle[] parties affected by the agency action to an adversarial hearing” in order to “adjudicate disputed facts pertaining to particular individuals in specific circumstances.” *Greenwood Manor v. Iowa Dep’t of Pub. Health, State Health Facilities Council*, 641 N.W.2d 823, 834 (Iowa 2002); see also Iowa Code § 17A.12. Instead, the IAPA “contemplates declaratory rulings by administrative agencies on purely hypothetical sets of facts.” *City of Des Moines v. Pub. Emp’t Relations Bd.*, 275 N.W.2d 753, 758 (Iowa 1979).

As such, “[t]he procedure established by section 17A.9 allows persons to seek formal opinions on the effect of future transactions and arrange their affairs accordingly.” *Bennett v. Iowa Dep’t of Nat. Res.*, 573 N.W.2d 25, 26 (Iowa 1997). Declaratory orders issued by an administrative agency do, however, have “the same status and binding effect as any final order issued in a contested case proceeding.” Iowa Code § 17A.9(7). The Department’s rules governing declaratory orders are consistent with this understanding of the role of declaratory orders in administrative procedure. See Iowa Admin. Code r. 701—7.24.

II. Statutory Construction and Interpretation of Tax Statutes

“When engaging in statutory interpretation,” the Department “first examine[s] the language of the statute and determine[s] whether it is ambiguous.” *Kay-Decker v. Iowa State Bd. of Tax Review*, 857 N.W.2d 216, 223 (Iowa 2014) (citing *Rolfe State Bank v. Gunderson*, 794 N.W.2d 561, 564 (Iowa 2011)). “Generally, we presume words used in a statute have their ordinary and commonly understood meaning.” *Id.* (quoting *McGill v. Fish*, 790 N.W.2d 113, 119 (Iowa 2010)). “[L]egislative intent is expressed by what the legislature has said, not what it could or might have said. When a statute’s language is clear, we look no further for meaning than its express terms. Intent may be expressed by the omission, as well as the inclusion . . . of statutory terms” *Hawkeye Land Co. v. Iowa Utils. Bd.*, 847 N.W.2d 199, 210 (Iowa 2014) (quoting *State v. Beach*, 630 N.W.2d 598, 600 (Iowa 2001)).

In addition to applying the general principles of statutory construction, “[s]tatutes which impose taxes are construed liberally in favor of the taxpayer and strictly against the taxing body.

It must appear from the language of a statute that the tax assessed against the taxpayer was clearly intended.” *Iowa Auto Dealers Ass’n v. Iowa Dep’t of Revenue*, 301 N.W.2d 760, 762 (Iowa 1981). However, the Department construes tax exemption statutes narrowly in favor of taxation. See *Dial Corp. v. Iowa Dep’t of Revenue*, 634 N.W.2d 643, 646 (Iowa 2001) (“Tax exemption statutes are construed strictly, with all doubts resolved in favor of taxation.”); see also *Lowe’s Home Ctrs., LLC v. Iowa Dep’t of Revenue*, 921 N.W.2d 38, 46 (Iowa 2018).

ANALYSIS AND CONCLUSIONS

Applicable Law and Rules

Iowa provides an exemption from sales and use tax for data centers on

[t]he sales price from the sale of computers and equipment that are necessary for the maintenance and operation of a data center business and property whether directly or indirectly connected to the computers, including but not limited to cooling systems, cooling towers, and other temperature control infrastructure; power infrastructure for transformation, distribution, or management of electricity used for the maintenance and operation of the data center business, including but not limited to exterior dedicated business-owned substations, backup power generation systems, battery systems, and related infrastructure; and racking systems, cabling, and trays, which are necessary for the maintenance and operation of the data center business.

Iowa Code § 423.3(95)(a)(1); see also *id.* at § 423.6(6).¹ The purchase of backup power generation fuel for use in the items listed above and the purchase of electricity for use by a data center business are also exempt. *Id.* at § 423.3(95)(a)(2), (3); *id.* at 423.6(6).

Businesses that seek to utilize the exemption under section 423.3(95) must meet several requirements to qualify:

- (1) The purchaser shall be a data center business.
- (2) The data center business shall have a physical location in the state that is, in the aggregate, at least five thousand square feet in size that is used for the operations and maintenance of the data center business.
- (3) The data center business shall make a minimum investment in an Iowa physical location of two hundred million dollars within the first six years of operation in Iowa beginning with the date the data center business initiates site preparation activities. The minimum investment includes the initial investment, including land and

¹ The exemption provided in Iowa Code section 423.3(95) is implemented by Iowa Administrative Code rule 701—215.12.

subsequent acquisition of additional adjacent land and subsequent investment at the Iowa location.

(4) The data center business shall comply with the sustainable design and construction standards established by the state building code commissioner pursuant to section 103A.8B.

Id. § 423.3(95)(b).

Further, the use of the exemption “applies from the date of the initial investment in or the initiation of site preparation activities for the data center business facility.” *Id.* § 423.3(95)(c).

Additionally, if a data center business fails to

meet eighty percent of the minimum investment amount required . . . within the first six years of operation from the date the data center business initiates site preparation activities will result in the data center business losing the right to claim this data center business exemption and the data center business shall pay all sales or use tax that would have been due on the purchase or use of the items listed in this exemption, plus any applicable penalty and interest imposed by statute.

Id. § 423.3(95)(d).

For purposes of the exemption, a “data center business” is “an entity whose business among other businesses, is to operate a data center.” *Id.* § 423.3(95)(e)(2). A “data center” under this exemption is

a building rehabilitated or constructed to house a group of networked server computers in one physical location in order to centralize the storage, management, and dissemination of data and information pertaining to a particular business, taxonomy, or body of knowledge. A data center business’s facility typically includes the mechanical and electrical systems, redundant or backup power supplies, redundant data communications connections, environmental controls, and fire suppression systems. A data center business’s facility also includes a restricted access area employing advanced physical security measures such as video surveillance systems and card-based security or biometric security access systems.

Id. § 423.3(95)(e)(1).

Iowa law also provides multiple avenues for refunds of sales or use tax for data center businesses, though the amounts eligible for refund and the length of time refunds are available to a data center business are more limited than what is allowed under the exemption. The owner of a data center business “may make an annual application for up to five consecutive years to the

department for the refund of fifty percent of the sales or use tax upon the sales price of all sales of fuel used in creating heat, power, and steam for processing or generating electrical current, or from the sale of electricity consumed by computers, machinery, or other equipment for [the] operation of the data center business facility.” *Id.* § 423.4(7)(a). To qualify, the data center business must meet all of the following:

- (1) The data center business shall make an investment in an Iowa physical location within the first three years of operation in Iowa beginning with the date on which the data center business initiates site preparation activities.
- (2) The amount of the investment in an Iowa physical location, including the value of a lease agreement, or an investment in land or buildings, and the capital expenditures for computers, machinery, and other equipment used in the operation of the data center business shall equal at least one million dollars, but shall not exceed ten million dollars for a newly constructed building or five million dollars for a rehabilitated building.
- (3) If the data center business is leasing a building to house operations, the data center business shall enter into a lease that is at least five years in duration.
- (4) The data center business shall comply with the sustainable design and construction standards established by the state building code commissioner pursuant to section 103A.8B.

Id. § 423.4(7)(b).

Alternatively, the owner of a data center business can seek a fifty percent refund of any sales or use tax paid on

- (1) The sales price from the sale or rental of computers and equipment that are necessary for the maintenance and operation of a data center business and property whether directly or indirectly connected to the computers, including but not limited to cooling systems, cooling towers, and other temperature control infrastructure; power infrastructure for transformation, distribution, or management of electricity used for the maintenance and operation of the data center business including but not limited to exterior dedicated business-owned substations, backup power generation systems, battery systems, and related infrastructure; and racking systems, cabling, and trays, which are necessary for the maintenance and operation of the data center business.
- (2) The sales price of backup power generation fuel that is purchased by a data center business for use in the items listed in subparagraph (1).
- (3) The sales price of electricity purchased for use in providing data center services.

Id. § 423.4(8)(a). To qualify for this partial refund of fifty percent of the sales or use tax, the data center business must meet the following criteria:

(1) The data center business shall have a physical location in the state which is at least five thousand square feet in size.

(2) The data center business shall make a minimum investment of at least ten million dollars, in the case of new construction, or at least five million dollars in the case of a rehabilitated building, in an Iowa physical location within the first six years of operation in Iowa, beginning with the date on which the data center business initiates site preparation activities. The minimum investment includes the initial investment, including the value of a lease agreement or the amount invested in land and subsequent acquisition of additional adjacent land and subsequent investment at the Iowa location.

(3) If the data center business is leasing a building to house operations, the data center business shall enter into a lease that is at least five years in duration.

(4) The data center business shall comply with the sustainable design and construction standards established by the state building code commissioner pursuant to section 103A.8B.

Id. § 423.4(8)(b). This partial refund is available for seven or ten years, depending on the amount of the investment. *Id.* § 423.4(8)(c). The refund provisions for data center businesses under Iowa Code section 423.4(7) and (8) are both implemented by Iowa Administrative Code rule 701—215.13.

Microsoft Petition for Declaratory Order

In the present matter, Microsoft asks multiple questions, several of which relate specifically to the element of the minimum investment required to qualify for the exemption under Iowa Code section 423.3(95). Given that Microsoft's second, third, and fourth questions all specifically relate to leases and the value of lease agreements, these questions will be answered first.

Value of Lease Agreement

Microsoft's second question asks whether "the minimum investment of \$200 million, as required by Iowa Code [s]ection 423.3(95)(b)(3) includes the value of the lease agreement for the [data center facility]?" Petition at *3. Microsoft states "the value of the lease agreement . . . should be included" in the required investment "as the 'initial investment'" because "[t]he requirements . . . do not specify that the data center business must own the data center facility or that the data center business must build a new data center facility." *Id.*

As identified above, to qualify for the exemption under Iowa Code section 423.3(95), several elements must be satisfied, including a “minimum investment in [the] Iowa physical location of two hundred million dollars within the first six years of operation.” Iowa Code § 423.3(95)(b)(3). The statute also identifies that “[t]he minimum investment includes the initial investment, including land and subsequent acquisition of additional adjacent land and subsequent investment at the Iowa location.” *Id.*

If read on its own, section 423.3(95)(b)(3) could allow for the inclusion of the value of lease agreements in order for a data center business to meet the requisite minimum investment since the statute does not explicitly preclude the value of those agreements. However, a statute is construed “not by assessing solely words and phrases in isolation, but instead by incorporating considerations of the structure and purpose of the statute in its entirety. . . . We look to related statutory provisions and our caselaw for these structural, linguistic, and purposive contextual cues.” *Den Hartog v. City of Waterloo*, 847 N.W.2d 459, 462 (Iowa 2014). “[T]he context in which words are used” must also be considered which will “allow[] us to give them ordinary meanings best achieving the statute’s purpose.” *Id.* Further, “[e]xemptions from taxation . . . are construed strictly against the taxpayer and liberally in favor of the taxing body.” *Lowe’s*, 921 N.W.2d at 46.

During the 2009 legislative session, both Iowa Code sections 423.3 and 423.4 were amended to add the exemption found in section 423.3(95) and the refund provisions in section 423.4(7) and (8) relating to data centers. 2009 Iowa Acts, 83rd G.A., ch. 179, §§ 197-99. These amendments were contained in the same bill, Senate File 478. Additionally, looking at the exemption and refund provision language, there are several requirements that are the same and use the exact or similar language, namely the requirements relating to physical location, size, and building standards.

However, with respect to the required minimum investment to qualify for a refund, both Iowa Code section 423.4(7) and (8) include the language “the value of a lease agreement” in the minimum investment clause. Iowa Code § 423.4(7)(b)(2), (8)(b)(2). These refund provisions also

go on to specifically identify the minimum length for a lease in order to qualify to claim a refund: “at least five years in duration.” *Id.* § 423.4(7)(b)(3), (8)(b)(3). There is no such language in Iowa Code section 423.3(95), and the exemption does not use the terms lease or lease agreement in any part relating to the physical location or minimum investment clause; in fact, the word lease does not appear in the exemption provision at all.

Here, the fact that these statutory provisions were added to the Code at the same time and the legislature chose to include lease and lease agreement value language in the refund statute but not the exemption statute cannot be ignored, as “[w]here the legislature includes particular language in one section of a statute but omits it in another section of the same Act, it is generally presumed that [the legislature] acts intentionally and purposely in the disparate inclusion or exclusion.” *Oyens Feed & Supply, Inc. v. Primebank*, 808 N.W.2d 186, 192 (Iowa 2011) (internal citations omitted). Further, the Iowa Supreme Court recently stated in *Teig v. Chavez*,

A familiar principle of statutory construction is that ‘when identical language is used in several places in an enactment, we ordinarily give it the same meaning.’ *B.A.A. v. Chief Med. Officer, Univ. of Iowa Hosp.*, 421 N.W.2d 118, 125 (Iowa 1988). The converse also holds true—use of materially different language indicates different meanings are intended. See *Chiodo v. Section 43.24 Panel*, 846 N.W.2d 845, 853 (Iowa 2014) (“If the drafters intended the two concepts to be coextensive, different words would not have been used.”); see also *Sw. Airlines Co. v. Saxon*, 596 U.S. 450, 457–58, 142 S.Ct. 1783, 213 L.Ed.2d 27 (2022) (applying the “meaningful-variation canon” and citing Antonin Scalia & Bryan A. Garner, *Reading Law: The Interpretation of Legal Texts* 170 (2012), for the proposition that “[w]here [a] document has used one term in one place, and a materially different term in another, the presumption is that the different term denotes a different idea.” (second alteration in original)).

No. 23-0833, 2024 WL 2869282, at *7 (Iowa June 7, 2024).

The Director must therefore presume that the Iowa Legislature intentionally and purposefully acted by specifying that the value of lease agreements could comprise part of a data center’s minimum investment to qualify for a refund, either pursuant to Iowa Code section 423.4(7) or (8). It must also be presumed the Iowa Legislature acted intentionally and purposefully by omitting the same or similar language from the exemption found in Iowa Code section 423.3(95).

Therefore, the Director finds that Iowa Code section 423.3(95)(b)(3) must be construed narrowly to exclude the value of lease agreements in the required investment total. If the legislature wished for the investment amount required to qualify for the exemption to include the value of a data center business's lease agreement for the building it is located in, it could have done so and utilized the same or similar language found in the refund provisions. Given that Iowa Code section 423.3(95) is silent on the topic of leases and that tax exemption statutes are to be construed narrowly, the Director cannot read the terms lease or lease agreements into section 423.3(95)(b)(3) when it is not expressly stated. The "statute's silence on [this] topic . . . means that the unmentioned topic is simply not covered by the statute." *Story Cnty. Wind, LLC v. Story Cnty. Bd. of Rev.*, 990 N.W.2d 282, 287 (Iowa 2023).

Accordingly, the Director finds that the minimum investment of \$200 million required by Iowa Code section 423.3(95)(b)(3) does not include the value of any lease agreements for the building or facility.

Required investment within the first six years of operation

Microsoft next asks whether "the date the data center business initiates site preparation activities' [is] considered to be the date on which the initial lease terms begins." Petition at *3. As identified above, to qualify and maintain the exemption under Iowa Code section 423.3(95), a data center business must meet a minimum investment total and must meet that total "within the first six years of operation in Iowa." Iowa Code § 423.3(95)(b)(3). The six-year time frame begins "with the date the data center business initiates site preparation activities." *Id.* Neither Iowa Code section 423.3(95) or any part of the Code define "site preparation activities."

In its Petition, Microsoft stated that it was considering and "evaluat[ing] opportunities to expand its data center locations, including Iowa" but no specifics on any potential project were provided. Petition at *1. Further, Microsoft stated that it was "evaluat[ing] both building and leasing data centers as possibilities." *Id.* What will constitute the initiation of site preparation activities for a specific data center business project will depend on the project and therefore can vary, possibly

to a large degree, according to the specifics of that individual project. At this stage, from the facts provided Microsoft is still contemplating whether it might build or lease a facility should it decide to expand the locations of its data center businesses into Iowa and no concrete decision has been made.

Given that no terms have been provided on what might be a lease on a potential data center business project, the Director finds there is insufficient information to evaluate and make a determination on whether initial lease terms would or would not constitute "the date the data center business initiates site preparation activities" for purposes of triggering the required minimum investment period described in Iowa Code section 423.3(95)(b)(3) and section 423.3(95)(d) in this matter.

Date of initial investment

Microsoft additionally asks whether pursuant to Iowa Code section 423.3(95)(c), "[i]n the leasing context, is the 'date of the initial investment' considered to be the date on which the initial lease term begins." Petition at *3. A data center business can utilize the exemption under Iowa Code section 423.3(95) "from the date of the initial investment in or the initiation of site preparation activities for the data center business facility as described in [section 423.3(95)(b)]." Iowa Code at § 423.3(95)(c). First, as stated above, there is insufficient information provided in the Petition to determine whether the date of an initial lease term would constitute the initiation of "site preparation activities" under Iowa Code section 423.3(95) with respect to Iowa Code section 423.3(95)(b)(3). Therefore, there is insufficient information to determine whether an initial lease term would constitute the beginning of data center's ability to claim the exemption under Iowa Code section 423.3(95)(c).

Further, given the Director's previous finding that lease agreements and the value of those agreements are not included in the required minimum investment amount found in 423.3(95)(b)(3), the date on which the initial lease term begins does not qualify as the date of the initial investment for the data center business facility. Accordingly, the Director finds the date on

which the term of a lease agreement begins for the building in which the data center business is located is not considered to be the “date of the initial investment” under Iowa Code section 423.3(95)(c).

Eligibility for exemption under Iowa Code section 423.3(95)

Returning to Microsoft’s first question, it asks if it “leases a data center facility . . . in Iowa . . . is [it] eligible for the sales and use tax exemption under Iowa Code section 423.3(95) . . . provided that the specific criteria set forth in Iowa Code section 423.3(95)(b) are met?” Petition at *2.

As identified above, there are four required elements to claim the exemption under Iowa Code section 423.3(95). For purposes of answering this question, the Director will assume Microsoft is a data center business that will operate a data center. If so, it will meet the first required element under Iowa Code section 423.3(95)(b)(1). Further, the Director will also assume the data center business will be physically located in Iowa and will meet the size and use requirement for purposes of answering this question. If so, the second element as stated in Iowa Code section 423.3(95)(b)(2) will also be satisfied. As to the fourth element, stated in Iowa Code section 423.3(95)(b)(4), provided the building in which Microsoft leases a data center facility complies with and meets the “sustainable design and construction standards established by the state building code commissioner pursuant to [Iowa Code] section 103A.8B,” this element would also be met.

For the third element, the minimum investment requirement, Microsoft may be able to meet the required investment total; however, as stated in the Director’s findings above, the value of the lease agreement for the data center facility is excluded from contributing towards that required amount. Provided that Microsoft can meet the required investment in the first six years of operation without including the value of the lease agreement for the facility in which the data center business is located, then this element will be satisfied. If so, then all the elements of the exemption would be satisfied and Microsoft would qualify for the exemption. If Microsoft is unable

to meet the required minimum investment within the applicable time period with the lease value excluded from the investment total, then it will not satisfy this element and Microsoft will not qualify for the exemption under Iowa Code section 423.3(95).

Accordingly, the Director finds that Microsoft is not precluded from meeting the required minimum investment so long as the minimum investment does not include the value of any lease agreements for the location in which the data center business is housed. If it is able to meet the required investment within the applicable timeframe while excluding the value of the lease agreement, then Microsoft would meet all the elements and qualify for the exemption under Iowa Code section 423.3(95).

If, however, Microsoft is ultimately unable to meet all of the elements of Iowa Code section 423.3(95) due to the minimum investment element, the Code does not completely preclude Microsoft—or any owner of a data center business that is unable to meet the minimum investment element—from any tax relief. As discussed above, Iowa Code section 423.4(7) and (8) provide the means for a data center business to obtain a partial refund of sales or use tax, with subsection (8) specifically for those data centers that are “not eligible for the exemption under section 423.3[(95)].” The language in both refund provisions includes leases and the value of lease agreements in the minimum investment element in addition to other specific criteria relating to lease duration. *Id.* § 423.4(7)(b)(2), (7)(b)(3), (8)(b)(2), (8)(b)(3). Therefore, although the value of a lease agreement does not count towards meeting the minimum investment for the exemption under Iowa Code section 423.3(95), it can in order to meet the minimum investment to qualify for the refunds allowed in Iowa Code section 423.4(7) and (8).

Also, worth nothing and as identified above, for Microsoft or any other entity that claim the exemption as a data center business:

Failure to meet eighty percent of the minimum investment amount requirement specified in paragraph “b” within the first six years of operation from the date the data center business initiates site preparation activities will result in the data center business losing the right to claim this data center business exemption and the data center business shall pay all sales or use tax that would have been due on the

purchase or use of the items listed in this exemption, plus any applicable penalty and interest imposed by statute.

Id. at § 423.3(95)(d).

ORDER

THEREFORE, based on the facts presented, foregoing reasoning, and applicable provisions of the law, the questions presented in Microsoft's Petition for Declaratory Order, Docket No. 344592, are as answered above.

Issued at Des Moines, Iowa this 26th day of June, 2024.

IOWA DEPARTMENT OF REVENUE

By Mary Mosiman
Mary Mosiman, Director