

Red Tape Review Rule Report (Due: September 1, 2023)

Department Name:	Revenue	Date:	September 1, 2023	Total Rule Count:	1
IAC #:	701	Chapter/ SubChapter/ Rule(s):	200	Iowa Code Section Authorizing Rule:	421.14, 422.68, 423.42
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PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

The rule describes the Department’s interpretation of the underlying statutes and provides common definitions for terms used throughout multiple administrative rules. This is for ease of use for the public to locate the definitions and to aid in their understanding of terms that are not specifically defined in the Iowa Code.

Is the benefit being achieved? Please provide evidence.

To the extent rule language is being rescinded, the Department has determined the language is unnecessary, obsolete, or duplicative of statutory language. To the extent rule language is being re-promulgated, the Department has determined that the language aids the public in better understanding the terms used in other rules. The evidence for the benefit of the rule is demonstrated from the text of the rule itself and the greater certainty it provides to taxpayers.

What are the costs incurred by the public to comply with the rule?

There is no cost to comply with the rule beyond those imposed by the underlying statute. The rule interprets certain statutes in order to provide definitions for terms in other rules.

What are the costs to the agency or any other agency to implement/enforce the rule?

The rules do not impose any costs to the agency of implementing the rule beyond those that are already required to administer the related statutes.

Do the costs justify the benefits achieved? Please explain.

There are no costs of the rule itself; the definitions are interpretations of statutes. The cost of inaction would be confusion about the meaning, scope, and applicability of terms in other rules.

Are there less restrictive alternatives to accomplish the benefit? YES NO

If YES, please list alternative(s) and provide analysis of less restrictive alternatives from other states, if applicable. If NO, please explain.

The chapter has been revised where possible to rescind duplicative statutory language and the rule language that will be re-promulgated has been determined to be necessary.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language? [list chapter/rule number(s) that fall under any of the above categories]

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The chapter does contain obsolete, outdated, redundant, duplicative statutory, and unnecessary language.

RULES PROPOSED FOR REPEAL (list rule number[s]):

None.

RULES PROPOSED FOR RE-PROMULGATION (list rule number[s] or include rule text if available):

200.1 is amended to provide clarity and to remove unnecessary, duplicative statutory, and restrictive language.

The text of the proposed rule will be published with the Regulatory Analysis in the Iowa Administrative Code Bulletin in the coming months.

****For rules being re-promulgated with changes, you may attach a document with suggested changes.***

METRICS

Total number of rules repealed:	0
Proposed word count reduction after repeal and/or re-promulgation	3228
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	15

ARE THERE ANY STATUTORY CHANGES YOU WOULD RECOMMEND INCLUDING CODIFYING ANY RULES?

No.