

Red Tape Review Rule Report (Due: September 1, 20 23)

Department Name:	Revenue	Date:	September 1, 2023	Total Rule Count:	16
IAC #:	701	Chapter/ SubChapter/ Rule(s):	Chapter 202	Iowa Code Section Authorizing Rule:	421.14, 422.68, 423.42
Contact Name:	Alana Stamas	Email:	alana.stamas@iowa.gov	Phone:	(515) 350-3932

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

The rules describe the procedures for filing sales and use tax returns. The rules are intended to help the public understand the process for filing sales and use tax returns.

Is the benefit being achieved? Please provide evidence.

To the extent rules are being rescinded, the Department determined the rules were unnecessary or obsolete. To the extent the Department proposes to re-promulgate rules, the Department has determined that the rules aid the public in better understanding the procedures outlined in statute. The evidence for the benefit of the rules is demonstrated from the text of the rules themselves and the greater certainty they provide taxpayers.

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

There is no cost to comply with the rules. The statute rather than the rule establishes return filing frequency and format in most cases. There is no fee to submit a return.

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

There are no costs to the agency of implementing the rules beyond those that would otherwise be required to administer the statute. The Department is required by law to establish forms and rules for the filing of returns. The Department must have processes in place to receive those returns and process the information on those returns.

Do the costs justify the benefits achieved? Please explain.

The Department is required by law to establish procedures for the filing of returns by rule. The cost of inaction would be confusion about how to file sales and use tax returns and inconsistent filing and administration as a result.

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 rules have been revised where possible to rescind statutory text or obsolete language. The rules that will be re-promulgated have been determined to be necessary and reworded to provide clarity. There is no less restrictive alternative to achieve the benefit of additional certainty.

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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Yes. Chapter 202 contains some rules that include outdated or 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):

- 202.1 is amended to remove unnecessary restrictive language.
- 202.2 is amended to remove duplicative language.
- 202.3 is re-promulgated in its entirety.
- 202.4 is re-promulgated in its entirety.
- 202.5 is amended to remove duplicative language.
- 202.6 is amended to remove duplicative language.
- 202.7 is amended to remove unnecessary restrictive language.
- 202.8 is amended to remove outdated references.
- 202.9 is re-promulgated in its entirety.
- 202.10 is amended to remove unnecessary restrictive language.
- 202.11 is amended to remove unnecessary language.
- 202.12 is amended to remove duplicative language.
- 202.13 is amended to remove outdated language.
- 202.14 is amended to remove unnecessary restrictive language.
- 202.15 is re-promulgated in its entirety.
- 202.16 is re-promulgated in its entirety.

The text of the proposed rules 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	569
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	22

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

No.