

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

<b>Department Name:</b>	Revenue	<b>Date:</b>	September 1, 2023	<b>Total Rule Count:</b>	8
<b>IAC #:</b>	701	<b>Chapter/ SubChapter/ Rule(s):</b>	Chapter 271	<b>Iowa Code Section Authorizing Rule:</b>	421.14, 422.68, 423.42
<b>Contact Name:</b>	Alana Stamas	<b>Email:</b>	alana.stamas@iowa.gov	<b>Phone:</b>	(515) 350-3932

**PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE**

**What is the intended benefit of the rule?**

There is no benefit to the rule.

**Is the benefit being achieved? Please provide evidence.**

The Department determined the rules were unnecessary or obsolete and the chapter is being rescinded because the underlying statutes they implemented have been repealed. This chapter implemented rules related to the School Infrastructure Local Option Tax Fund (SILO) which has since been replaced by the Secure an Advanced Vision for Education Fund (SAVE).

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

There is no cost to comply with the rules. Any costs to comply with the rules are associated with the underlying statute.

**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. There are tax administration expenses associated with administering any tax statute, including return processing and enforcement program work.

**Do the costs justify the benefits achieved? Please explain.**

There are no costs of the rules themselves, but there are also no benefits so the chapter is being rescinded.

**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.**

Yes. The Department has determined that the chapter should be rescinded because it contains outdated and obsolete language. The statutes that the rules implemented have been rescinded.

**Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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Yes, Chapter 271 contains rules that include outdated or unnecessary language.

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

Chapter 271 is being repealed in its entirety.

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

None.

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

**METRICS**

Total number of rules repealed:	8
Proposed word count reduction after repeal and/or re-promulgation	3727
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	49

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

No.