

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

Department Name:	Revenue	Date:	September 1, 2023	Total Rule Count:	10
IAC #:	701	Chapter/ SubChapter/ Rule(s):	274	Iowa Code Section Authorizing Rule:	421.14, 423B.7
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?

This chapter describes the Department of Revenue’s administration of Local Option Sales Urban Renewal Projects. The Department is required to perform certain calculations and distributions and the rules provide explanations to local governments and the public about those procedures.

Is the benefit being achieved? Please provide evidence.

Yes. The Department determined that the rules that are being re-promulgated would aid local jurisdictions and the public in understanding the calculation and distribution. The evidence for the benefit of the rules is demonstrated from the text of the rules themselves and the additional explanation they provide beyond the statutory language.

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

The rules do not impose any additional costs on the public beyond the costs that are already imposed by the statute.

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 beyond what is already required by the statute. The statute requires the Department to calculate and distribute the increment. The rules simply explain to the public how it performs that work and the requirements of local governments to assist the Department.

Do the costs justify the benefits achieved? Please explain.

There are no costs to the rules themselves. The rules that are being re-promulgated are useful explanations of topics that would otherwise be confusing to the public.

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 that will be re-promulgated describe the way the Department must calculate and distribute the increment in accordance with the statute. 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Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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]

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

Yes. The chapter contains rules with language that is unnecessary or duplicative of statutory language.

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

274.2, 274.9, 274.10

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

274.1 is amended to remove unnecessary or obsolete language and language that is duplicative of statutory text.

274.3 is amended to remove language that is duplicative of statutory text.

274.4 is amended to remove outdated language.

274.5 is re-promulgated in its entirety.

274.6 is amended for clarity.

274.7 is re-promulgated in its entirety.

274.8 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:	3
Proposed word count reduction after repeal and/or re-promulgation	886
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	5

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

No.