

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

Department Name:	Revenue	Date:	September	Total Rule Count:	3
IAC #:	701	Chapter/ SubChapter/ Rule(s):	275	Iowa Code Section Authorizing Rule:	423.4
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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 statute to help the public understand the tax rebates available for sanctioned automobile racetrack facilities, baseball and softball complexes, and raceway facilities under Iowa Code section 423.4.

Is the benefit being achieved? Please provide evidence.

To the extent the Department proposes to re-promulgate rules, the Department has determined that the rules aid the public in better understanding the method for claiming and obtaining the tax rebates allowed under Iowa Code section 423.4. 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 are forms to obtain the rebates, which the Department provides, but there are no fees to submit them. The forms are designed to help ensure the qualified entities provide the information necessary for the Department to administer the rebates.

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 rule 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; they are procedural rules required to implement the statute. The statute requires the Department to establish procedures by rule. The cost of inaction would be confusion about the applicability of the rebates and the processes by which to obtain them.

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.

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, unnecessary, and duplicative statutory 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):

275.1 is being amended to provide clarity and to remove obsolete, outdated, and duplicative statutory language and to provide clarity.
275.2 is being amended to add clarity and to remove obsolete, outdated, and duplicative statutory language.
275.3 is being amended to add clarity and to remove obsolete, outdated, and duplicative statutory language.

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	1059
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.