

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

<b>Department Name:</b>	Revenue	<b>Date:</b>	September 1, 2023	<b>Total Rule Count:</b>	3
<b>IAC #:</b>	701	<b>Chapter/ SubChapter/ Rule(s):</b>	276	<b>Iowa Code Section Authorizing Rule:</b>	29C.24
<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?**

The chapter is intended to help the public understand the requirements and responsibilities related to taxes for businesses during and after state-declared disasters.

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

To the extent the Department proposes to re-promulgate the rules, the Department has determined that the rules aid the public in better understanding the requirements and responsibilities related to taxes for businesses during and after state-declared disasters. The evidence for the benefit of the rules is demonstrated from the text of the rules themselves and the greater certainty they provide taxpayers. However, Iowa Code section 29C.24 also requires the Department to have rules on the statute, which led the Department to retain some language it would not have otherwise.

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

There is no cost to comply with this rule. Any costs to comply 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 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. The rules that are proposed to be re-promulgated are of limited benefit and are largely recommended because the Code requires the Department to promulgate 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 rules have been revised where possible to rescind unnecessary and duplicative statutory text. The rules that will be re-promulgated have been determined to be necessary to comply with the statutory rulemaking requirement.

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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Chapter 276 contains language that is unnecessary and duplicative of 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):**

276.1 is re-promulgated in its entirety.  
276.2 is re-promulgated in its entirety.  
276.3 is amended to remove unnecessary 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	497
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	8

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

Iowa Code section 29C.24(7) requires the Department of Revenue to adopt rules to administer that Code section. The Department recommends changing that provision to make rulemaking permissive rather than mandatory because there was very little necessary to cover in rules.