

Red Tape Review Rule Report (Due: September 1, 20 24)

Department Name:	Revenue	Date:	September 1, 2024	Total Rule Count:	3
IAC #:	701	Chapter/ SubChapter/ Rule(s):	269	Iowa Code Section Authorizing Rule:	453B.2
Contact Name:	Matt Bishop	Email:	matt.bishop@iowa.gov	Phone:	515-452-9205

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

This chapter describes the Department’s interpretation of the underlying statute to aid the public’s understanding of the excise tax imposed on the unlawful dealing of certain substances.

Is the benefit being achieved? Please provide evidence.

The Department has determined that the rules aid the public’s understanding of the taxation on the certain substances, including the applicability and administration of the excise tax,

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

There is no cost to comply with the rules beyond the cost to comply with the underlying statute.

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

There is no cost to the agency to implement the rules beyond what would be otherwise required to administer the statute. There are tax administration expenses associated with administering any tax statute. including any enforcement program work.

Do the costs justify the benefits achieved? Please explain.

There are no costs to the rules themselves. The cost of inaction would be confusion about the applicability and administration of this excise tax to both the public and the Department.

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.

No. The rules have been revised where possible to rescind obsolete, unnecessary, and duplicative statutory language. The rules that will be re-promulgated have been determined to be necessary and have been amended for clarity.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language?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Yes, Chapter 269 does contain rules with obsolete, outdated, unnecessary, or duplicative statutory language.

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

269.1

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

269.2 is amended for clarity, better organization, and to remove unnecessary and duplicative statutory language
269.3 is amended for clarity and better organization and to remove outdated and unnecessary 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:	1
Proposed word count reduction after repeal and/or re-promulgation	66
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.