

Red Tape Review Rule Report (Due: September 1, 2026)

Department Name:	Revenue	Date:	8/31/26	Total Rule Count:	7
IAC #:	701	Chapter/ SubChapter/ Rule(s):	Chapter 308	Iowa Code Section Authorizing Rule:	422.17
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PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

This chapter provides explanations and examples on how those required and opting to pay estimated tax under Iowa Code section 422.17 should go about doing so.

Is the benefit being achieved? Please provide evidence.

Yes, to the extent the Department proposes to re-promulgate these rules, the Department has determined that these rules provide explanations and examples on how those required and opting to pay estimated tax under Iowa Code section 422.17 should go about doing so.

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

There is no cost to comply with the rule beyond those imposed by the underlying statute.

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

There is no cost to comply with the rule beyond those inherent in the work of a tax collection agency.

Do the costs justify the benefits achieved? Please explain.

There is no cost to comply with the rule beyond those imposed by the underlying statute. The cost of inaction is potential confusion of complying with requirements on paying estimated tax.

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 repromulgated have been determined to be necessary. 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Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language?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]

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Yes, Chapter 307 contains language that is outdated, redundant of statute, or unnecessary.

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

None

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

308.1, 308.2, 308.3, 308.4, 308.5, 308.6, 308.7

****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	1225
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.