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

Department Name:	Revenue	**Date:**	08/17/2026	**Total Rule Count:**	15
IAC #:	701	**Chapter/ SubChapter/ Rule(s):**	Chapter 301	**Iowa Code Section Authorizing Rule:**	422.13, 422.16, 422.17 422.21, 422.24, 422.25
Contact Name:	Kurt Konek	**Email:**	kurt.konek@iowa.gov	**Phone:**	515-587-0440

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

What is the intended benefit of the rule?

Chapter 301 provides the rules pertaining to the filing of returns and payment of income tax. The rules are intended to help the public understand how to comply with all types of income tax obligations. Repealing and amending rules under this chapter allows for a more efficient reading of the administrative rules applicable to income tax and eliminates redundant language.

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 the rules aid the public in understanding compliance with Iowa income tax.

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

There is no cost to comply with these rules. Any costs to comply with the rules are associated with the statutes the rules implement.

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 these rules beyond those that would otherwise be required to administer the statute.

Do the costs justify the benefits achieved? Please explain.

There are no costs of the rules themselves. The cost of inaction is potential confusion of complying with the reporting and filing requirements for income taxes.

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Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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. Chapter 301 contains language that is outdated, redundant of statute, or unnecessary.

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

301.6, 301.13, 301.14, and 301.15

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

301.1 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.2 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.3 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.4 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.5 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.7 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.8 is amended to remove unnecessary language and for clarity.
301.9 is amended to remove unnecessary language and updated in accordance with current law.
301.10 is amended to remove restrictive terms, language duplicative of statute, and for clarity.
301.11 is amended to remove unnecessary language.
301.12 is amended to remove restrictive terms 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:	**4**
Proposed word count reduction after repeal and/or re-promulgation	**7571**
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	**68**

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

No.