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

Department Name:	Revenue	**Date:**	9/1/2026	**Total Rule Count:**	56
IAC #:	701	**Chapter/ SubChapter/ Rule(s):**	Chapter 110	**Iowa Code Section Authorizing Rule:**	Iowa Code sections 421.17(18), 427.1(38)(c), and 427.1(40)(h).
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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 statutes on properties exempt from taxation. The rules are intended to help the public and local governments understand when property is subject to tax and when it is exempt.

Is the benefit being achieved? Please provide evidence.

To the extent rule language is being rescinded, the Department has determined the language is unnecessary, obsolete, or duplicative of statutory language. To the extent the Department proposes to re-promulgate rules, the Department has determined that the rules aid the public in better understanding property tax credits and exemptions. The evidence for the benefit of the rules is demonstrated from the text of the rules themselves and the greater certainty they provide taxpayers and local governments.

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?

The rules do not impose any costs to the agency of implementing the rule beyond those that are already required to administer the related statutes.

Do the costs justify the benefits achieved? Please explain.

There are no costs of the rules themselves. The cost of inaction is potential confusion about property tax exemptions.

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Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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

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Yes, Chapter 110 contains language that is outdated, redundant of statute, or unnecessary.

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

110.7, 110.10, 110.12, 110.14, 110.15, 110.17, 110.19, 110.22, 110.24, 110.25, 110.27, 110.28, 110.30, 110.33 through 110.49, 110.52, 110.56

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

Rules 110.1-110.6, 110.8, 110.9, 110.11, 110.13, 110.16, 110.18, 110.20, 110.21, 110.23, 110.26, 110.29, 110.31, 110.32, 110.50, 110.51, 110.52-56 are repromulgated with edits to remove outdated language and language duplicative to statute.

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:	**32**
Proposed word count reduction after repeal and/or re-promulgation	**9,041**
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	**141**

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

No.