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

Department Name:	Revenue	**Date:**	8/31/2026	**Total Rule Count:**	47
IAC #:	701	**Chapter/ SubChapter/ Rule(s):**	Chapters 101 and 108	**Iowa Code Section Authorizing Rule:**	Iowa Code sections 437A.25 and 437B.21
Contact Name:	Nick Behlke	**Email:**	nick.behlke@iowa.gov	**Phone:**	515-336-9025

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 the utility replacement tax and statewide property tax. The rules are intended to help the public understand these tax types.

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To the extent rule language is being rescinded, the Department has determined the language is unnecessary, obsolete, or duplicative of statutory language.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 rule language is being re-promulgated, the Department has determined that the language aids the public and local government officials in better understanding the terms used in other rules. The evidence for the benefit of the rule is demonstrated from the text of the rule itself and the greater certainty it provides to taxpayers and local government officials.

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 the utility replacement tax and statewide property 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 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Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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]

PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE

Yes, Chapters 101 and 108 contain language that is outdated, redundant of statute, or unnecessary.

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

Rules 101.1, 101.3, 101.8, 101.9, 101.10, 101.13, 101.16, 101.22, 101.23. All of chapter 108.

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

Rules 101.2, 101.4, 101.5, 101.6, 101.7, 101.11, 101.12, 101.14, 101.15, 101.17, 101.18, 101.19, 101.20, 101.21

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	**2654**
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.