

## Red Tape Review Rule Report (Due: September 1, 20 23 )

<b>Department Name:</b>	Revenue	<b>Date:</b>	September 1, 2023	<b>Total Rule Count:</b>	4
<b>IAC #:</b>	701	<b>Chapter/ SubChapter/ Rule(s):</b>	272	<b>Iowa Code Section Authorizing Rule:</b>	418.12, 421.14
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**PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE**

**What is the intended benefit of the rule?**

This chapter describes the Department of Revenue’s role in the Flood Mitigation Program, including the calculation and remittance of the sales tax increment. The Department is required by Iowa Code section 418.12 to have rules describing this information. The intent is to describe aspects of the calculation and remittance that may otherwise be confusing to the public.

**Is the benefit being achieved? Please provide evidence.**

Yes. The Department determined that the rules that are being re-promulgated would aid local jurisdictions and the public in understanding the calculation and remittance. The evidence for the benefit of the rules is demonstrated from the text of the rules themselves and the additional explanation they provide beyond the statutory language.

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

The rules do not impose any additional costs on the public beyond the costs that are already imposed by the 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 beyond what is already required by the statute. The statute requires the Department to play a role in the calculation and remittance of the Flood Mitigation increment. The rules simply explain to the public how it performs that work.

**Do the costs justify the benefits achieved? Please explain.**

There are no costs to the rules themselves. The rules that are being re-promulgated are useful explanations of topics that would otherwise be confusing to the public.

**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 that will be re-promulgated describe the way the Department must calculate and remit the increment in accordance with the statute. 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. The chapter contains rules with language that is unnecessary or duplicative of statutory language.

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

None.

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

272.1 is amended to remove language that is unnecessary or duplicative of the statute.  
272.2 is amended to remove language that is duplicative of the statute.  
272.3 is amended to remove language that is duplicative of the statute.  
272.4 is amended to remove language that is duplicative of the statute and to add clarity.

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:	0
Proposed word count reduction after repeal and/or re-promulgation	1,148
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	20

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

No.