

## Red Tape Review Rule Report

**(Due: September 1, 2025 )**

<b>Department Name:</b>	IEDA	<b>Date:</b>	6/30/25	<b>Total Rule Count:</b>	5
<b>IAC #:</b>	261	<b>Chapter/ SubChapter/ Rule(s):</b>	Chapter 43	<b>Iowa Code Section Authorizing Rule:</b>	15E.364; 422.11T
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**PLEASE NOTE, THE BOXES BELOW WILL EXPAND AS YOU TYPE**

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

The intended benefit of Chapter 43 is to detail the procedures for allowing taxpayers a tax credit for unconditional charitable donations to the Hoover presidential library and museum renovation project fund.

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

No. The tax credit is no longer available for tax years beginning on and after January 1, 2025.

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

Not applicable.

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

There is no cost to any agency for this rule because the tax credit is no longer allowed.

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

Not applicable.

**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.**

IEDA did not identify any less restrictive alternatives.

**Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or un-necessary language, including instances where rule language is duplicative of statutory language?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

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

261.43.1  
261.43.2  
261.43.3  
261.43.4  
261.43.5

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

None.

***\*For rules being re-promulgated with changes, you may attach a document with suggested changes.***

**METRICS**

<b>Total number of rules repealed:</b>	5
<b>Proposed word count reduction after repeal and/or re-promulgation</b>	622
<b>Proposed number of restrictive terms eliminated after repeal and/or re-promulgation</b>	14

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

No.