

## Red Tape Review Rule Report

### (Due: September 1, 2025)

<b>Department Name:</b>	IEDA	<b>Date:</b>	8/26/25	<b>Total Rule Count:</b>	Chapter 57 – 4 Chapter 66 – 8 Chapter 76 – 6  Total 18
<b>IAC #:</b>	261	<b>Chapter/ SubChapter/ Rule(s):</b>	Chapters 57, 66, and 76	<b>Iowa Code Section Authorizing Rule:</b>	15.119, 237A.31, 422.33(9)
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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 57 is to describe the policies and procedures applicable to the employer child care tax credit administered by IEDA pursuant to Iowa Code section 237A.31. The intended benefit of chapter 66 is to describe the policies and procedures applicable to the assistive device tax credit administered by IEDA pursuant to Iowa Code section 422.33(9). The intended benefit of chapter 76 is to describe the procedure by which IEDA, with approval of its board, allocates the aggregate tax credit limit established in Iowa Code section 15.119.

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

No. The employer child care tax credit and assistive device tax credit were repealed by 2025 Iowa Acts, Senate File 657. That legislation also removed the requirement for the authority to adopt a procedure for allocating the aggregate tax credit limit by rule.

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

None.

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

None.

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

N/A

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.

No less restrictive alternatives were identified.

Does this chapter/rule(s) contain language that is obsolete, outdated, inconsistent, redundant, or unnecessary language, including instances where rule language is duplicative of statutory language?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

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

Chapters 57, 66, and 76

**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

Total number of rules repealed:	18
Proposed word count reduction after repeal and/or re-promulgation	2442
Proposed number of restrictive terms eliminated after repeal and/or re-promulgation	31

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

No.