

CHAPTER 58
NEW JOBS AND INCOME PROGRAM

[Prior to 7/19/95, see 261—Ch 62]

261—58.1(15) Purpose. The purpose of the new jobs and income program is to encourage relationships between state government and business by supporting mutual development objectives. The program is designed to encourage sustained profitability for eligible businesses that invest and operate in the state in return for the desired state outcomes of new jobs and higher income.

261—58.2(15) Definitions.

“*Board*” means the Iowa department of economic development board.

“*Community*” means a city, county, or an entity established pursuant to Iowa Code chapter 28E that is a certified participant under Iowa Code section 15.308 (community builder program) or has established a comprehensive plan approved by the department.

“*Contractor*” or “*subcontractor*” means a person who contracts with the eligible business or a supporting business or subcontracts with a contractor for the provision of property, materials, or services for the construction or equipping of a facility, located within the economic development area, of the eligible business or a supporting business.

“*Department*” means the Iowa department of economic development.

“*Director*” means the director of the Iowa department of economic development.

“*DRF*” means the Iowa department of revenue and finance.

“*Economic development area*” means a site or sites designated by the department of economic development for the purpose of attracting an eligible business and supporting businesses to locate facilities within the state.

“*Full-time*” or “*full-time equivalent job*” means the equivalent of employment of one person for 8 hours per day for a 5-day, 40-hour workweek for 52 weeks per year.

“*Full-time positions*” means new full-time hourly nonmanagement production jobs with a starting wage of at least \$11 per hour indexed to 1993 dollars based on the gross national product implicit price deflator published by the Bureau of Economic Analysis of the United States Department of Commerce or 130 percent of the average county wage in the county in which the community is located, whichever is higher.

“*Group of businesses*” means two or more businesses that each provide a necessary component in the completion of an overall project.

“*Program*” means the new jobs and income program.

“*Project completion*” means the first date upon which the average annualized production of finished product for the preceding 90-day period at the manufacturing facility operated by the eligible business within the economic development area is at least 50 percent of the initial design capacity of the operation of the facility. The eligible business shall inform the department of revenue and finance in writing, on forms approved by the department of revenue and finance, within two weeks of project completion.

“*Supporting business*” means a business under contract with the eligible business to provide property, materials, or services which are a necessary component of the operation of the manufacturing facility. To qualify as a supporting business, the business shall have a permanent facility or operations located within the economic development area, and the revenue from fulfilling the contract with the eligible business shall constitute at least 75 percent of the revenue generated by the business from all activities undertaken from the facility within the economic development area.

261—58.3(15) Agreement prerequisites. Before the department and a business enter into an agreement for program benefits, the following steps must be completed:

58.3(1) The business submits an application in compliance with the provisions of these rules.

58.3(2) The department determines that the business or group of businesses has met the threshold requirements for program participation.

58.3(3) The board approves the application and authorizes the department to execute an agreement with the business or group of businesses.

261—58.4(15) Program benefits. The following benefits are available to an eligible business:

58.4(1) *New jobs supplemental credit.* A supplemental new jobs credit from withholding in an amount equal to 1½ percent of the gross wages paid by the business. The supplemental new jobs credit available under this program is in addition to and not in lieu of the program and withholding credit of 1½ percent authorized under Iowa Code chapter 260E. Approval and administration of the supplemental new jobs credit shall follow existing procedures established under Iowa Code chapter 260E.

58.4(2) *Value-added property tax exemption.* A value-added property tax exemption of all or a portion of the actual value added by improvements to real property directly related to new jobs created by the location or expansion of the business and used in the operation of the business. For purposes of this subrule “improvements” includes new construction and rehabilitation of and additions to existing structures. The exemption may be allowed by a community for a period of up to 20 years beginning the year the improvements are first assessed for taxation in that community. The community shall provide to the department a copy of the resolution adopted by its governing body which indicates the estimated value and duration of the exemption authorized. The community shall provide the assessor with a copy of the resolution establishing the exemption.

58.4(3) *Investment tax credit and insurance premium tax credit.*

a. Investment tax credit. A business may claim an investment tax credit as provided in Iowa Code section 15.333. A corporate income tax credit may be claimed of up to a maximum of 10 percent of the new investment which is directly related to new jobs created by the location or expansion of the business. If the business is a partnership, subchapter S corporation, limited liability company, or an estate or trust electing to have the income taxed directly to the individual, an individual may claim the tax credit allowed. Any credit in excess of tax liability for the tax year may be credited to the tax liability for the following seven years or until depleted, whichever occurs first.

b. Insurance premium tax credit. If the business is an insurance company, the business may claim an insurance premium tax credit as provided in Iowa Code section 15.333A. An Iowa insurance premium tax credit may be claimed of up to a maximum of 10 percent of the new investment which is directly related to new jobs created by the location or expansion of the business. Any credit in excess of tax liability for the tax year may be credited to the tax liability for the following seven years or until depleted, whichever occurs first.

c. Eligible capital expenditures. For purposes of this rule, the capital expenditures eligible for the investment tax credit or the insurance premium tax credit under the program are the costs of machinery and equipment as defined in Iowa Code section 427A.1(1)“e” and “j” purchased for use in the operation of the eligible business, the purchase price of which has been depreciated in accordance with generally accepted accounting principles, and the cost of improvements made to real property which is used in the operation of the business and which receives a partial property tax exemption for the actual value added as described in Iowa Code section 15.332.

d. Real property. For business applications received on or after July 1, 1999, for purposes of the investment tax credit claimed under Iowa Code section 15.333 as amended by 1999 Iowa Acts, chapter 172, section 1, the purchase price of real property and any buildings and structures located on the real property will also be considered a new investment in the location or expansion of an eligible business. However, if within five years of purchase, the eligible business sells or disposes of, razes, or otherwise renders unusable the land, buildings, or other existing structures for which tax credit was claimed under Iowa Code section 15.333 as amended by 1999 Iowa Acts, chapter 172, section 1, the income tax liability of the eligible business for the year in which the property is sold, disposed of, razed, or otherwise rendered unusable shall be increased by one of the following amounts:

(1) One hundred percent of the tax credit claimed if the property ceases to be eligible for the tax credit within one full year after being placed in service.

(2) Eighty percent of the tax credit claimed if the property ceases to be eligible for the tax credit within two full years after being placed in service.

(3) Sixty percent of the tax credit claimed if the property ceases to be eligible for the tax credit within three full years after being placed in service.

(4) Forty percent of the tax credit claimed if the property ceases to be eligible for the tax credit within four full years after being placed in service.

(5) Twenty percent of the tax credit claimed if the property ceases to be eligible for the tax credit within five full years after being placed in service.

58.4(4) Property tax exemption. An exemption from taxation for machinery, equipment, and computers for a period of up to 20 years. A business may claim as exempt from taxation all or a portion of the value of the property directly related to new jobs created by the location or expansion of a business under the program and used by the business. Property eligible for this exemption shall be acquired or initially leased by the business or relocated by the business to the facility from a facility outside the state of Iowa. Property "directly related" includes the property the new employees will operate, repair, or maintain.

58.4(5) Research activities credit. A corporate tax credit for increasing research activities in this state during the period the business is participating in the program. For purposes of claiming this credit, a business is considered to be "participating in the program" for a period of ten years from the application approval date. This credit equals 6½ percent of the state's apportioned share of the qualifying expenditures for increasing research activities. The state's apportioned share of the qualifying expenditures for increasing research activities is a percent equal to the ratio of qualified research expenditures in this state to total qualified research expenditures. This credit is in addition to the credit authorized in Iowa Code section 422.33. If the business is a partnership, subchapter S corporation, limited liability company, or an estate or trust electing to have the income taxed directly to the individual, an individual may claim the tax credit allowed. Any tax credit in excess of the tax liability shall be refunded to the eligible business with interest computed under Iowa Code section 422.25. In lieu of claiming a refund, the eligible business may elect to have the overpayment credited to its tax liability for the following year.

58.4(6) Refund of sales, service and use taxes paid to contractors or subcontractors.

a. An eligible business or supporting business may apply for a refund of the sales and use taxes paid under Iowa Code chapters 422 and 423 for gas, electricity, water or sewer utility services, goods, wares, or merchandise, or on services rendered, furnished or performed to or for a contractor or subcontractor and used in the fulfillment of a written contract relating to the construction or equipping of a facility within the economic development area.

b. Taxes attributable to intangible property and furniture and furnishings shall not be refunded. To receive a refund of the sales, service and use taxes paid to contractors or subcontractors the eligible business or supporting business must, within six months after project completion, make an application to the Iowa department of revenue and finance.

58.4(7) Sales and use tax exemption. An eligible business may claim an exemption from sales and use taxation property as defined under Iowa Code section 422.45, subsection 27, and also as defined under Iowa Code section 15.334. This effectively eliminates the sales and use taxes on industrial machinery, equipment and computers, including replacement parts which are depreciable for state and federal income tax purposes.

58.4(8) Exemption from land ownership restrictions for nonresident aliens.

a. An eligible business, if owned by nonresident aliens, may acquire and own up to 1,000 acres of land in the economic development area provided the eligible business is not actively engaged in farming within the economic development area. An eligible, nonresident alien-owned business may also lease up to an additional 280 acres of land in the economic development area. An eligible business owned by nonresident aliens may be allowed, before an application is submitted, to take out a purchase option on up to 1,000 acres the business intends to acquire and may be allowed to take out a lease option on up to an additional 280 acres. The purchase and lease options may be no longer than six months in duration, and the option acquired shall be contingent upon department approval of the business's NJIP application. The eligible business may receive one year or more one-year extensions of the five-year time limit for complying with requirements for the development of agricultural land as stated in Iowa Code section 567.4. Each extension must be approved by the community prior to approval by the department. The eligible business, if owned by nonresident aliens, must comply with all other provisions of Iowa Code chapter 567 which govern land ownership by nonresident aliens, provided they do not conflict with Iowa Code section 15.331B.

b. "Actively engaged in farming" means any of the following:

(1) Inspecting agricultural production activities within the economic development area periodically and furnishing at least half value of the tools and paying at least half the direct cost of production.

(2) Regularly and frequently making or taking an important part in management decisions substantially contributing to or affecting the success of the farm operations within the economic development area.

(3) Performing physical work which significantly contributes to crop or livestock production.

c. The nonresident alien owner is not considered to be actively engaged in farming if the nonresident alien owner cash rents the land to others for farming purposes.

d. An eligible business, if owned by nonresident aliens, may only receive the land ownership exemptions under this subrule provided the business has received final approval of a New Jobs and Income Program application before July 1, 2002.

e. The department will monitor the activities of eligible businesses owned by nonresident aliens that receive this exemption from land ownership restrictions. The department will submit a report to the general assembly by December 15 of each year.

261—58.5(15) Limitation on incentives. An eligible business may receive other applicable federal, state, and local incentives and credits in addition to those provided under this program. However, a business which participates in this program shall not receive funds for the same project from the community economic development account under the community economic betterment program described in 261—Chapter 22.

261—58.6(15) Application. To request participation in the program, a business shall submit application to the department. A business may submit an application individually or as a part of a group of businesses. Requests for an application should be directed to the Iowa Department of Economic Development, Division of Business Development, 200 East Grand Avenue, Des Moines, Iowa 50309.

261—58.7(15) Eligibility requirements. Retail business shall not be eligible to receive benefits under this program. To be eligible for program participation a business shall meet all of the threshold requirements of subrule 58.7(1) and at least three of the elements listed in subrule 58.7(2). If an application is submitted by a group of businesses, the group must meet the \$10 million capital investment requirement and the job creation requirement of at least 75 full-time positions. Each business within the group shall individually meet the other eligibility criteria.

58.7(1) Mandatory six elements. A business shall meet all of the following requirements in order to be eligible for program benefits:

a. The community has approved by ordinance or resolution the start-up, location, or expansion of the business for the purpose of receiving program benefits. If community approval is by resolution rather than ordinance and the business is requesting the exemption from land ownership restrictions for nonresident aliens under subrule 58.4(8), the community shall submit documentation that the public was afforded an opportunity to comment on the business's application and land ownership exemption request.

b. The business has not closed or substantially reduced its operation in one area of the state and relocated substantially the same operation in the community. This requirement does not prohibit a business from expanding its operation in the community if existing operations of a similar nature in the state are not closed or substantially reduced.

c. The business must provide and pay at least 80 percent of the cost of a standard medical and dental insurance plan for all full-time employees working at the facility in which the new investment occurred.

d. The business shall agree to pay a median wage for new full-time hourly nonmanagement production jobs of at least \$11 per hour indexed to 1993 dollars based on the gross national product implicit price deflator published by the bureau of economic analysis of the United States Department of Commerce or 130 percent of the average wage in the county in which the community is located, whichever is higher. The business shall compute its median wage for all new full-time employees to include compensation in the form of hourly wages, salaries, bonuses, commissions and overtime pay.

e. The business will make a capital investment of at least \$10 million indexed to 1993 dollars based on the gross national product implicit price deflator published by the bureau of economic analysis of the United States Department of Commerce. If the business is occupying a vacant building suitable for industrial use, the fair market value of the building shall be counted toward the capital investment threshold.

f. The business shall agree to create at least 50, or the group of businesses at least 75, full-time positions at a facility located in Iowa or expanded under the program for a specified period which will be negotiated with the department and the community, but which shall be a minimum of five years. The jobs must be created within five years of the application approval date and the jobs must be maintained for a period of at least five years from the date the business first meets its job creation obligation.

58.7(2) Additional required elements. To be eligible for incentives under the program, a business or group of businesses shall do at least three of the following:

a. Offer a pension or profit-sharing plan to full-time employees.

b. Produce or manufacture high value-added goods or services or be in one of the following industries:

- (1) Value-added agricultural products.
- (2) Insurance and financial services.
- (3) Plastics.
- (4) Metals.
- (5) Printing paper or packaging products.

- (6) Drugs and pharmaceuticals.
- (7) Software development.
- (8) Instruments and measuring devices and medical instruments.
- (9) Recycling and waste management.
- (10) Telecommunications.

c. Make day care services available to its employees.

d. Invest annually no less than 1 percent of pretax profits from the facility located to Iowa or expanded under the program in research and development in Iowa.

e. Invest annually no less than 1 percent of pretax profits from the facility located to Iowa or expanded under the program in worker training and skills enhancement.

f. Have an active productivity and safety improvement program involving the management and worker participation and cooperation with benchmarks for gauging compliance.

g. Occupy an existing facility at least one of the buildings of which shall be vacant and shall contain at least 20,000 square feet.

58.7(3) Further evaluation factors. After a business has certified compliance with the threshold requirements of subrules 58.7(1) and 58.7(2), the board will consider a variety of additional factors in determining the eligibility of a business to participate in the program including, but not limited to, the following:

a. The quality of jobs to be created. The department shall place greater emphasis on those jobs that have a higher wage scale, have a lower turnover rate, are full-time or career-type positions, provide comprehensive health benefits, or have related factors which could be considered to be higher in quality than to other jobs. Businesses that have wage scales substantially below that of existing Iowa businesses in that area will be considered as providing the lowest quality of jobs and will be given the lowest consideration in determining program eligibility.

b. The impact of the proposed project on other businesses in competition with the business being considered for program participation. The department shall make a good faith effort to identify existing Iowa businesses within an industry in competition with the business being considered for program incentives. The department shall also make a good faith effort to determine the probability that the proposed financial assistance will displace employees of existing businesses. In determining the impact on businesses in competition with the business seeking program benefits, jobs created as a result of other jobs being displaced elsewhere in the state shall not be considered direct jobs created.

c. The impact to the state of the proposed project. In measuring the economic impact the department shall place greater emphasis on projects which have greater consistency with the state strategic plan than other projects. Greater consistency may include any or all of the following:

- (1) A business with a greater percentage of sales out of state or of import substitution.
- (2) A business with a higher proportion of in-state suppliers.
- (3) A project which would provide greater diversification of the state economy.
- (4) A business with fewer in-state competitors.
- (5) A potential for future job growth.
- (6) A project which is not a retail operation.

d. If the business has, within three years of application for program participation, acquired or merged with an Iowa corporation or company, whether the business has made a good faith effort to hire the workers of the acquired or merged company.

e. Whether a business provides a preference for hiring residents of the state or of the economic development area, except for out-of-state employees offered a transfer to Iowa or to the economic development area.

f. Whether all known required environmental permits have been issued and regulations met.

58.7(4) Waiver of program qualification requirements. A community may request a waiver of the capital investment requirement listed in paragraph 58.7(1)“e.” The community may also ask for a waiver of the requirement for the number of jobs to be created listed in paragraph 58.7(1)“f.” The department may grant a waiver to the community for either or both of these requirements only when good cause is shown.

a. For any community requesting a waiver of these requirements, in order to remain eligible for participation in the program the eligible business shall, as a minimum, agree to the following:

- (1) The business will make a minimum capital investment of at least \$3 million.
- (2) The business shall agree to create a minimum of at least 15 full-time positions at a facility located or expanded in Iowa.
- (3) Businesses that meet the minimum amounts listed above must also agree to a capital expenditure/job creation formula of at least \$200,000 in capital expenditures for every job created.
- (4) The department may grant a waiver from the capital expenditures/job creation formula requirement listed above where it can be demonstrated the business otherwise far exceeds the requirements for eligibility in the program. Such waivers from the capital expenditures/job creation formula may include, but are not limited to, instances where the wages to be paid are far in excess of what is required; where the project can be demonstrated to have an extremely high positive multiplier effect on other Iowa businesses; or for other reasons where it can be demonstrated the project will bring substantial economic benefits to the state.

b. As used in this subrule, “good cause shown” includes but is not limited to:

- (1) A demonstrated lack of growth in the community which may include population loss within the community or area or average per capita income levels or growth in per capita income levels that are below the statewide average.
- (2) A community that has a higher than statewide average percentage of people that are considered to be living in poverty.
- (3) A community whose unemployment rate is higher than the statewide average.
- (4) When the project may provide a unique opportunity to use existing unutilized or underutilized facilities in the community such as the purchase or lease of any existing building.
- (5) An immediate threat to the community’s workforce such as when there is the possibility a business is downsizing or closing and the business will eliminate a significant number of full-time jobs or when the community can document the loss of a significant number of jobs in the community within the two years prior to the application date.
- (6) When the proposed project will have a significant multiplier effect on other Iowa businesses that will cause those other businesses to increase their employment or investment in Iowa.
- (7) Other factors, not listed here, may be considered by the board in deciding whether to grant a waiver.

c. Rescinded IAB 12/15/99, effective 1/19/00.

261—58.8(15) Ineligibility. If the department finds that a business has a record of violations of the law over a three-year period that tends to show a consistent pattern, the business shall not qualify for benefits under this program. The time period that will be reviewed for violations of a federal or state environmental protection statute, regulation or rule is the previous five years as required by Iowa Code section 15A.1(3)“a.” Violations of law include, but are not limited to, environmental and worker safety statutes, rules, and regulations. A business shall not be ineligible for program participation if the department finds that the violations did not seriously affect the public health or safety, or the environment, or if they did, that there were mitigating circumstances.

261—58.9(15) Application contents. The application to request program benefits shall include, but not be limited to, the following:

58.9(1) A description of the proposed project.

58.9(2) Documentation that the business meets each of the threshold requirements of subrule 58.7(1) or meets the waiver requirements of subrule 58.7(4) including a copy of the ordinance or resolution of the community approving the start-up, location, or expansion of the business.

58.9(3) A description of how the business will meet the requirements of subrule 58.7(2).

58.9(4) A description of the quality of jobs to be created which includes information on wage scale, turnover rate, type of job (e.g., full-time, part-time, career-type), health benefits, and other factors impacting the quality of the jobs.

58.9(5) An identification of the business's competitors.

58.9(6) A description of the impact to the state of the proposed project in terms of consistency with the state strategic plan, diversification of the economy, and job growth potential.

58.9(7) An indication of whether within the three years prior to application the business has acquired or merged with an Iowa corporation or company. If yes, a description of the good faith efforts made to hire the workers of the acquired or merged company.

58.9(8) An indication of whether the business provides a preference for hiring residents of the state or of the economic development area.

58.9(9) A statement that all known environmental permits have been issued and regulations met or a time frame within which the permits will be issued and the regulations will be satisfied.

58.9(10) A description of any violations of law in the preceding three years including, but not limited to, environmental and worker safety statutes, rules and regulations. The description must include violations of a federal or state environmental protection statute, regulation or rule within the previous five years. If the violations seriously affected the public health or safety, or the environment, the business shall provide an explanation of any mitigating circumstances. If requested by the department, the business shall provide copies of materials documenting the type of violation(s), any fees or penalties assessed, court filings, final disposition of any findings and any other information which would assist the department in assessing the nature of any violation(s).

58.9(11) A certification by the business that the information provided in the application is true and accurate to the best of its knowledge.

58.9(12) A release of information to permit the department to reasonably evaluate the business's application.

58.9(13) A description of the site that is proposed to become an economic development area. This description must, at a minimum, include a legal description of the site and a detailed map showing the boundaries of the proposed economic development area.

261—58.10(15) Department and board action. The division of business development will review all completed applications to determine compliance with the threshold requirements of subrules 58.7(1) and 58.7(2). The division will prepare a report for the board which includes a summary of the application. The board will review applications from eligible businesses meeting the threshold requirements and consider the additional factors listed in subrule 58.7(3) in making its final decision. The board may approve, deny or defer a request for program participation. If an application is approved, the board shall authorize the department to enter into an agreement with the eligible business, or group of businesses, for program benefits. The department will provide DRF and the assessor with notice of the board's approval of an application and a copy of the agreement executed between the department and the business.

261—58.11(15) Agreement. The department shall prepare an agreement which includes, but is not limited to, a description of the project to be completed by the business, the number of jobs to be created, length of the project period, the program benefits available, and the repayment requirements of the business in the event the business does not fulfill its obligations. The department shall consult with the community during negotiations relating to the agreement.

261—58.12(15) Valuation of incentives. Rescinded IAB 7/17/96, effective 7/1/96.

261—58.13(15) Compliance monitoring; notice of noncompliance and penalties.

58.13(1) Compliance monitoring. The department will conduct an annual review of the business, or group of businesses, to monitor compliance with the agreement executed under this program.

58.13(2) Notice of noncompliance. The department will notify the community and DRF of a business's or group of businesses' unremedied noncompliance under the agreement.

58.13(3) Authority to recover. Following notice of noncompliance from the department, the taxing authority of the community shall have the authority to take action to recover the value of taxes not collected as a result of the exemption provided by the community to the business or group of businesses. DRF shall have the authority to recover the value of state taxes or incentives provided under the program. The value of state incentives provided under the program includes applicable interest and penalties.

58.13(4) False report of taxes paid. A contractor or subcontractor to an eligible business who willfully makes a false report to the eligible business under the sales and use tax refund provisions of subrule 58.4(6) is guilty of a simple misdemeanor and in addition is liable for the payments of the tax and any applicable penalty and interest.

261—58.14(15) Repayment.

58.14(1) Failure to meet requirements. If a business or group of businesses fails to meet any of its requirements under the agreement, the business or group of businesses shall repay to the local taxing authority and DRF the total value of the incentives received. The community or DRF may exercise forbearance in connection with collection of the amounts owed to the community or DRF and elect to grant the business or group of businesses a one-year period to meet its requirements under the agreement.

58.14(2) Failure to meet job creation requirements.

a. Repayment of property tax exemption. If a business or group of businesses has not met more than 90 percent of the job creation requirements of subrule 58.7(1), paragraph "f," it shall pay a percentage of the value of the incentive received for exemption from taxation for machinery, equipment and computers.

b. Repayment of investment tax credit. If a business or group of businesses has not met more than 90 percent of the job creation requirements of subrule 58.7(1), paragraph "f," and did not receive the exemption from taxation for machinery, equipment and computers incentive, it shall repay a percentage of the value of the exemption received.

c. Calculation of repayment percentage. Repayment of the property tax exemption or the investment tax credit shall be calculated as follows:

(1) Fifty percent or less of job creation. If the business or group of businesses has met 50 percent or less of the requirement, the business or group of businesses shall pay the same percentage in benefits as the business or group of businesses failed to create in jobs.

(2) More than 50 percent, less than 75 percent. If the business or group of businesses has met more than 50 percent but not more than 75 percent of the requirement, the business or group of businesses shall pay one-half of the percentage in benefits as the business or group of businesses failed to create in jobs.

(3) More than 75 percent, less than 90 percent. If the business or group of businesses has met more than 75 percent but not more than 90 percent of the requirement, the business or group of businesses shall pay one-quarter of the percentage in benefits as the business or group of businesses failed to create in jobs.

58.14(3) *Failure to meet other requirements.* If the business or group of businesses fails to meet the wage requirement of subrule 58.7(1), paragraph “d,” or any of the three criteria selected under subrule 58.7(2) in any one year, it must meet that requirement in the following year or forfeit the incentives for that year in which the business was not in compliance.

These rules are intended to implement Iowa Code chapter 15 as amended by 1999 Iowa Acts, chapter 172, section 1.

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