

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to tax credits

The Economic Development Authority hereby rescinds Chapter 57, “Employer Child Care Tax Credit,” Chapter 66, “Assistive Device Tax Credit,” and Chapter 76, “Aggregate Tax Credit Limit for Certain Economic Development Programs,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 15.119, 237A.31 and 422.33(9).

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 15.119, 237A.31 and 422.33(9) and 2025 Iowa Acts, Senate File 657.

Purpose and Summary

Pursuant to Executive Order 10 and Iowa Code section 17A.7(2), the Authority is rescinding Chapters 57, 66, and 76. Chapter 57 describes the policies and procedures applicable to the Employer Child Care Tax Credit administered by the Authority pursuant to Iowa Code section 237A.31. Chapter 66 describes the policies and procedures applicable to the Assistive Device Tax Credit administered by the Authority pursuant to Iowa Code section 422.33(9). Chapter 76 describes the procedure by which the Authority, with approval of its Board, allocates the aggregate tax credit limit established in Iowa Code section 15.119.

The Employer Child Care Tax Credit and Assistive Device Tax Credit were repealed by 2025 Iowa Acts, Senate File 657.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.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9850C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa beyond that of the relevant divisions of 2025 Iowa Acts, Senate File 657.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its [regular monthly meeting](#) or at a special meeting. The Committee’s meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on April 22, 2026.

The following rulemaking action is adopted:

- ITEM 1. Rescind and reserve **261—Chapter 57**.
- ITEM 2. Rescind and reserve **261—Chapter 66**.
- ITEM 3. Rescind and reserve **261—Chapter 76**.

[Filed 2/26/26, effective 4/22/26]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.