

HISTORICAL DIVISION[223]

Adopted and Filed

**Rulemaking related to historic preservation and cultural
and entertainment district tax credits**

The Economic Development Authority hereby rescinds Chapter 48, “Historic Preservation and Cultural and Entertainment District Tax Credits,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 404A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 404A.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 48. The chapter was adopted by the State Historic Preservation Office (SHPO) prior to its alignment with the Authority in 2023 Iowa Acts, Senate File 514, and relates to SHPO’s review of projects receiving historic preservation tax credits. Relevant content from the chapter is being incorporated into 261—Chapter 49 as part of a concurrent rulemaking (**ARC 0336D**, IAB 6/10/26). 261—Chapter 49 addresses the remainder of the Authority’s policies and procedures for historic preservation tax credits.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on March 18, 2026, as **ARC 0171D**. A public hearing was held on the following date(s):

- April 7, 2026
- April 9, 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 on May 15, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

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 July 15, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **223—Chapter 48**.

[Filed 5/15/26, effective 7/15/26]

[Published 6/10/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 6/10/26.