ARC 0788D

WORKFORCE DEVELOPMENT DEPARTMENT[871]

Adopted and Filed

Rulemaking related to Iowa industrial new jobs training program

The Workforce Development Department (IWD) hereby rescinds Chapter 62, "Iowa Industrial New Jobs Training Program," Iowa Administrative Code, and adopts a new Chapter 62 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 17A, 84A and 260E.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapters 17A, 84A and 260E and 2026 Iowa Acts, House File 2799.

Purpose and Summary

The purpose of this rulemaking is to update the administrative rules governing the development of training projects under the Iowa Industrial New Jobs Training Act to align with changes made to Iowa Code chapter 260E in 2026 Iowa Acts, House File 2799.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on September 30, 2026, as **ARC 0629D**. Public hearings were held on the following date:

- October 20, 2026

Approximately 15 individuals attended the first public hearing, and 3 individuals made public comments. Approximately 14 individuals attended the second public hearing, and 2 individuals made public comments. The majority of the comments received demonstrate that employers have expanded the use of the 260E program beyond the intent of the program since many of the comments are related to upskilling and training for upskilling and leadership.

The following comments were received at the public hearings or via written comment:

1. **ACT comments.**

- The proposed treatment of "program costs" and repeated references to funds being used only in support of training could be read to exclude assessment and testing costs that the statute expressly identifies as program services.
- Clear language preserving this authority would help community colleges, employers, and IWD use the program consistently. Job-relevant assessment can help partners identify skill needs, tailor instruction to the requirements of a new job, verify skill attainment, and report meaningful outcomes from public investment.
- ACT recommends adding the following clarification to Chapter 62:

"Career and technical skill-assessment services and testing authorized under Iowa Code section 260E.2 are allowable program services when directly connected to eligible new jobs and their related training plans."

2. **Exclusion of "behavior skills" such as communication, leadership development, interpersonal skills, team building, conflict management, and similar training:** The proposed chapter restricts the use of 260E funds for upskilling current employees. 2026 Iowa Acts, House File 2799, does not limit eligible training to newly hired employees in this way. Employers need the flexibility to train existing employees, prepare them for more technical positions, and create opportunities for advancement, especially in a tight labor market. Likewise, the proposed chapter removes succession planning as eligible, which is concerning given the age of the workforce and expected leadership changes in many area businesses.

3. **Up-front cost requirement:** The proposal would require businesses to pay 30 percent of training costs up front. House File 2799 caps the amount of training expenses that may be bonded at 70 percent, but it does not require the remaining amount to be paid before training begins. This creates an additional financial burden that could discourage participation, particularly for smaller and growing employers.

4. **Administrative fee cap:** The proposal reduces the administrative fee cap to 7 percent. House File 2799 reduces the cap from 20 percent to 15 percent, not 7 percent. Our community colleges are important partners in making 260E work, and reducing the fee beyond what the Legislature approved could make it more difficult for them to effectively administer these projects.

5. **Definition of "new job."**

The proposed rules appear to expand on the amended definition of "new job." House File 2799, section 26, strikes the definition of "new job" in Iowa Code section 260E.2 and replaces it with a shorter definition of "new job" to mean "a new, permanent, full-time equivalent position added to an employer's payroll, at the location of the employer's project, in excess of the employer's base employment level."

The proposed rules repeat that language but add several exclusions and conditions, including exclusions for recalled workers, replacement jobs, reclassified jobs, certain jobs following a change in ownership, and upskilling of current employees and including a condition of requiring proof concerning changes in role or production. Some of those concepts may be relevant when applying the statutory definition to particular facts, but they should not be stated as additional categorical elements of the statutory definition where the Legislature chose to strike the former Iowa Code section and enact a materially simplified definition.

This is particularly important where language appearing in prior law or prior administrative practice was not retained in the replacement definition. If the Legislature intended to preserve those aspects of the prior definition, it could have retained the existing language or incorporated those limitations into the revised definition. Instead, the Legislature replaced the prior definition with a materially different and more limited definition that does not include those exclusions. Reading the omitted limitations into the statute through administrative rule would be difficult to reconcile with the Legislature's decision to remove them. Moreover, the community colleges are concerned that imposing substantive eligibility restrictions that are not contained in the revised statute exceeds authority by imposing requirements beyond those established by law.

6. **Definition of "program costs"—legal fees: request to distinguish employer reimbursement from necessary bond and program administration costs.**

Iowa Code section 260E.8(2) as enacted by House File 2799, section 31, provides that program costs "are not incurred to reimburse travel, conferences, or legal fees." The proposed rules also state that those costs are not allowable for reimbursement. The community colleges agree that these items, including legal fees, cannot simply be treated as an eligible reimbursable program cost. This does not, however, seem to include legal services necessarily incurred by a community college to issue and administer the bonds that Iowa Code chapter 260E continues to authorize.

It would not be appropriate to apply the prohibition on program costs incurred to reimburse legal fees to necessary bond counsel or comparable legal services incurred by a community college to lawfully issue and administer the financing contemplated by Iowa Code chapter 260E. The placement and wording of new Iowa Code section 260E.8 as enacted support that reading—the provision addresses eligibility of "program costs" and uses the phrase "incurred to reimburse" specified categories. At the same time, the Legislature expressly retained the bond financing structure and separately capped administrative expenses at 15 percent.

A construction that categorically prohibits the legal services necessary to issue the bonds authorized by the same chapter would create a significant practical problem without clear statutory language indicating that result.

7. **Agreements—notification.**

The proposed rules require a community college to submit the final agreement and project training plan directly to IWD no later than 30 days before publication of certificates, provide IWD an unspecified amount of time to evaluate the documents for compliance, direct IWD to issue a list of corrections, and

state that program requirements must be met "to the department's satisfaction" before the agreement is included in a bond issue.

That proposed workflow differs materially from the process outlined in the statute. Under Iowa Code section 260E.3(6) as enacted by House File 2799, section 28, once the Department of Revenue receives notice that a community college and an employer have entered into an agreement, the Department of Revenue, not the community college, provides a copy of the agreement to IWD. IWD then "may provide feedback" to the Department of Revenue within seven calendar days, and the Department of Revenue must share that feedback with the community college. The statute does not authorize IWD to approve or disapprove an agreement, require corrections, or make IWD approval a condition to bond issuance. The proposed notification process would add administrative burden and slow down the process. The rules should include a review timeline for IWD.

8. **Allowable cost and administrative fee.**

There is a notable inconsistency between the proposed rules and House File 2799 regarding the allowable administrative fee. The language included in House File 2799 states that a community college may be reimbursed from certificate proceeds for an administrative fee of no more than 15 percent. Proposed subrules 62.4(5) and 62.4(7), however, reduce that amount to "up to 7 percent," making the proposed rule substantially more restrictive. This also represents a change from the current rules, which do not establish a specific percentage cap but instead provide that community colleges may be reimbursed for indirect costs at a rate determined annually by IWD. Given that House File 2799 permits administrative expenses of up to 15 percent, it is not clear why the proposed rules reduce the amount to 7 percent, going beyond the language of House File 2799 and beyond the Legislature's intent.

9. **Protect previously approved training commitments, and give employers time to plan for changes to the program.**

10. **Include employers in the rulemaking process.**

The following comments were received at the Administrative Rules Review Committee (ARRC) meeting:

1. **Add the language that was struck from "new job" definition:** The language that was struck refers to exclusions from the definition, including jobs in an industry with a violation of federal or State labor laws or involved in a lockout or strike.

2. **Exclusion of "behavior skills" such as communication, leadership development, interpersonal skills, team building, conflict management, and similar training:** Detailed description provided in numbered paragraph "2" above.

3. **Up-front cost requirement:** Detailed description provided in numbered paragraph "3" above.

4. **Administrative fee cap:** Detailed description provided in numbered paragraph "4" above.

5. **Definition of "new job":** Detailed description provided in numbered paragraph "5" above.

6. **Definition of "program costs"—legal fees: request to distinguish employer reimbursement from necessary bond and program administration costs:** Detailed description provided in numbered paragraph "6" above.

7. **Agreements—notification:** Detailed description provided in numbered paragraph "7" above.

8. **Allowable cost and administrative fee:** Detailed description provided in numbered paragraph "8" above.

The following changes have been made since publication of the Notice:

1. In rule 871—62.3(15,260E), the definition of "new job" was revised to add language that was inadvertently removed when the Regulatory Analysis and the Notice of Intended Action were published.

2. Subrule 62.4(1) was changed to add a deadline for IWD to respond with concerns.

Adoption of Rulemaking

This rulemaking was adopted by the Director of IWD on November 4, 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 IWD for a waiver of the discretionary provisions, if any.

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 December 30, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 871—Chapter 62 and adopt the following **new** chapter in lieu thereof:

CHAPTER 62
IOWA INDUSTRIAL NEW JOBS TRAINING PROGRAM

871—62.1(15,260E) Authority. The authority for rules governing the development of training projects under the Iowa industrial new jobs training Act and the operation of the program is provided in Iowa Code section 260E.7.

871—62.2(15,260E) Purpose. The purpose of the Act is to provide training for employees in new jobs with industries locating or expanding operations in Iowa. The goal of the training should be the development of transferable skills that lead to certifications necessary to perform work in the workplace. Iowa workforce development is required to coordinate the training programs described in the Act.

871—62.3(15,260E) Definitions.

"Act" means Iowa Code chapter 260E.

"Agreement" means an agreement between an employer and a community college concerning a project and includes any written agreement, or amendment thereto, whether deemed by the parties to be preliminary or final.

"Base year" means, for the purpose of determining incremental property tax available to fund in part the jobs training agreement, the assessment rolls as of January 1 of the year preceding the first written agreement filed with the county assessor where the property is located or such other valuation as may be determined by the appropriate assessor as provided in Iowa Code section 403.19(1)*"c."*

"Department" means Iowa workforce development.

"Eligible training" means a structured process of instruction designed to develop technical and specialized skills required to perform job-specific tasks effectively. This includes activities such as courses, labs, simulations, and hands-on exercises either on the job or in a classroom or field environment; training of measurable skills that are often certifiable such as painting, welding, mechanics, computer coding and heavy machinery operation; mastery of skills leading to certifications or credentials necessary to perform work in a workplace context but excludes those leading directly to professional degrees in medicine, law, accounting, or other professional areas. Training may also include

skills related to diagnostic techniques and operational proficiency. The training must be specific to the new jobs being added according to the contract.

"Expanding industry" means an industry that will require the addition of new jobs that did not exist in that industry in Iowa prior to the signing of an agreement for training and that exceeds the level of employment in that industry six months prior to the date of the agreement.

"Formerly existing jobs" means jobs that were part of the payroll of the industry within the state any of the time during the six months prior to the signing of an agreement for training. Jobs that formerly existed do not qualify for training under the provisions of Iowa Code section 260E.2(15).

"Industry" means a business engaged in interstate or intrastate commerce for the purpose of manufacturing, processing, or assembling products; conducting research and development; or providing services in interstate commerce but excludes retail, health, or professional services. An industry is a business engaged in activities described as eligible in the Act rather than the generic definition encompassing all businesses in the state doing the same activities. An industry is considered to be a single corporate entity or operating subdivision. An industry that closes or substantially reduces its operation in one area of the state of Iowa and relocates substantially the same operation in another area of the state is not eligible for a project. This definition does not prohibit a business from expanding its operations in another area of the state provided that existing operations of a similar nature are not closed or substantially reduced.

"New industry" means an industry that has not done business in Iowa or an existing industry implementing a new process and product used or produced for the first time in Iowa that results in the creation of new jobs not previously available in that industry in the state.

"New job" means a new, permanent, full-time equivalent position added to an employer's payroll, at the location of the employer's project, in excess of the employer's base employment level as determined by the average number of employees report in the previous two quarters. A new job does not include jobs of recalled workers, replacement jobs or other jobs that formerly existed in the business in the state of Iowa. It does not include a job in an industry with a material violation of state or federal labor laws or involved in a lockout or strike in Iowa. It does not include the upskilling of current employees. A new job does not include reclassified jobs or new ownership of existing operations that use the existing employees to perform primarily the same functions or producing the same product line they performed prior to the sale of the business. Employers must provide proof of the change in role or production upon sale of the business in order for employees to be classified as "new jobs" after the sale of the business. The change in responsibilities and functions must be immediate and occur no later than jobs that are performing primarily the same functions or producing the same product line.

"New jobs training program" or *"program"* means the project or projects established by a community college for the creation of jobs by providing education and training of workers for new jobs for new or expanding industry in the merged area served by the community college. The proceeds of the certificates, as authorized by the Act, will be used only to fund program services related to training programs made necessary by the creation of new jobs.

"Program costs" are defined as the total cost of the training project outlined in the final agreement. The business is required to pay for 30 percent of the total program costs before receiving reimbursements or on-the-job training funds from the program fund established by the community college for the project. Businesses must submit receipts or appropriate documentation to establish the expenditures to the community college, which will bundle receipts and certify the 30 percent expenditure to the department for approval. After the department has reviewed and approved the 30 percent expenditure threshold has been met, the program funds may be released. The business cannot submit receipts for reimbursement for any expenses incurred before the date of certification to the community college for additional reimbursement. The costs must be incurred over the period of time specified in the agreement under Iowa Code section 260E.3. Funds can only be used in support of training and cannot be used to reimburse consultants, travel, conferences, or legal fees or any administrative expenses not related to training.

"Training" does not include upskilling of current employees; business onboarding, basic computer skills; succession planning; behavioral skills, such as but not limited to communications, leadership

development, interpersonal skills development, teamwork building or related programs, conflict management, or training employees to assist individuals with substance use disorder as defined in Iowa Code section 125.2(13); or scholarships for higher education. Training does not include upskilling that leads directly to a professional degree in medicine, law, accounting or other professional areas. Wholesale updates or purchase of businesswide training materials and systems are not eligible. Funds can only be used in support of training and cannot be used to reimburse consultants, travel, conferences or legal fees or any administrative expenses not directly related to training.

871—62.4(15,260E) Agreements.

62.4(1) *Notification.* The community college will notify the department of all agreements deemed to be final and ready for project funding by sending a copy of the final agreement and project training plan to the department upon execution by all parties and no later than 30 days prior to publishing certificates for public comment. The department will evaluate these documents for compliance with program requirements and, if program requirements are not met, will send a detailed list of corrections to the community college within 15 business days of receipt of the completed project training plan. Program requirements must be met to the department's satisfaction prior to the inclusion of the project in a bond issuance. Once a bond has been issued, the community college will notify the department of the sale by entering data and uploading required documentation identified by the department into the 260E Data System within 30 days of execution by all parties. Except where otherwise prescribed in these rules, the department, in conjunction with the community colleges, will develop a format and timetable for reporting relevant information to the department. Such reporting will include but will not be limited to information and official statements with respect to all final agreements and related certificate sales, information regarding college procedures for training agreement review and training project monitoring, and documentation of identified events of default, remedies and repayment policies.

62.4(2) *Additional agreement items.* In addition to the provisions of an agreement described in Iowa Code section 260E.3(1) through 260E.3(5), the agreement will include the following items:

a. The length of time each new job category will be provided on-the-job training.

b. The completion date of all other training.

c. If the supplemental new jobs credit is to be utilized as authorized in Iowa Code section 256.7(14), the agreement signed by the business(es), the community college, and the department of revenue for the use of an additional 1.5 percent withholding to educate and train new employees.

d. New jobs pledged by the business, which must be created within three years of execution of the final agreement submitted for the bond issue. If a new facility is being built, the jobs must be created within two years of the completion of the building.

62.4(3) *Additional notification.* Upon receipt of a notice that the community college and an employer have entered into an agreement, the department of revenue shall provide a copy of the agreement to the department for review. The department of workforce development may provide feedback regarding the agreement to the department of revenue within seven calendar days after the date of receipt of the copy of the agreement. If the final agreements do not adhere to program requirements, the department of revenue can deny the credit from withholding for the employer participating in the program. The department of revenue must share any such feedback from the department with the community college.

62.4(4) *Compliance with department of revenue requirements.*

a. When an agreement for training is deemed final and ready for project funding, the community college will notify the department of revenue within 30 days of the date of execution of the agreement. Notification will be in writing on forms and in the manner determined by the department and is considered complete when entries have been saved in the data system.

b. If, at any time after notification, the estimates are revised, or if changes are made in the agreement that would affect the above reporting requirements, the department of revenue and the department will be notified within 30 days.

62.4(5) *Allowable cost.* A community college may be reimbursed from certificate proceeds up to a 7 percent administrative fee related to direct expenditures associated with the 260E program. Allowable costs do not include reimbursement for consultants, economic development and business

services departments, travel conferences, legal fees, or any expenditure not directly related to the administration of the agreement. The community college will provide a detailed quarterly report to the department identifying how the administrative fee is being allocated for each agreement. Training costs incurred prior to the date of the preliminary agreement are not reimbursable.

62.4(6) *Cost standards.* The standard vocational preparation guide, as provided in the Dictionary of Occupational Titles for determining classification of jobs and the length of allowable training periods, may be used by a community college in estimating the cost of on-the-job training. Where these standards are not appropriate, reasonable time periods for on-the-job training will be based on the standard vocational preparation guide for similar classifications. Reimbursement of a new employee's wages for on-the-job training will not exceed 50 percent of the new employee's annual gross payroll costs. The maximum project total for on-the-job training will not exceed 50 percent of the total available training proceeds.

62.4(7) *Administrative fee.* The community colleges may be reimbursed a 7 percent administrative fee. This fee shall only be used to fund administrative expenses directly related to the administration of the program. The community colleges will annually submit a detailed report identifying how the administrative fee was spent.

62.4(8) *Equipment.* Equipment required for training will be an allowable provision in a training project as described in Iowa Code chapter 260E. The cost of equipment used in training will be prorated to the project in that proportion chargeable to the training program, and the remainder of the cost of such equipment will be the responsibility of the employer. Proceeds of the certificates will not be used directly or indirectly to finance land, facilities or depreciable property to be owned by the employer or other private person.

62.4(9) *Repayment duration.* For an agreement entered into on or before June 30, 2026, payment of program costs shall not be deferred for a period longer than ten years from the date of commencement of the project and the agreed-upon period shall not be extended. For an agreement entered into on or after July 1, 2026, payment of program costs shall not be deferred for a period longer than seven years from the date of commencement of the project.

871—62.5(15,260E) Resolution on incremental property tax.

62.5(1) A copy of the resolution by the board of directors of the community college, as described in Iowa Code section 260E.4, will be forwarded to the county auditor(s) affected by it within the merged area.

62.5(2) A community college board of directors anticipating the use of the incremental property tax as a source of funding for an eligible training program is referred to in Iowa Code sections 403.19 and 403.21 and will follow procedures as described therein as provided in Iowa Code section 260E.4.

871—62.6(15,260E) New jobs withholding credit.

62.6(1) *Notification of payments and claims for credit.* Withholding credit for payments to community colleges will be claimed by an employer on the semimonthly, monthly, or quarterly deposit forms during the calendar quarter in which payment is made to a community college. No credit may be claimed until the payment has been made to a community college. The community college will notify the department of revenue by making applicable entries in the 260E Data System within 30 days following the end of a calendar quarter of payments covering withholding credits that have been received for the quarter. If a credit is claimed by an employer and payment is not made to the community college, the amount of credit will be considered to be a delinquent withholding liability and will be subject to assessment of tax, penalty, and interest according to the provisions of Iowa Code section 422.16(10).

62.6(2) *Notification of termination of credit.* Community colleges will notify in writing the department of revenue and the department within 30 days when it is determined that payments for job training withholding credits will no longer be applied against the costs of a project. At project completion, any excess payments for job training withholding credits received by the community college will be forwarded to the department of revenue.

871—62.7(15,260E) Notice of intent to issue certificates. The notice of intent to issue certificates as provided in Iowa Code section 260E.6(5) will be published by the community college in a legal newspaper in the merged area. The application for an allocation of Iowa industrial new jobs training certificates should be submitted to the department, in the format determined by the department and by an official of the community college or by an attorney or agent of the community college, prior to the issuance of certificates for that portion of the issuance that is tax-exempt. Notice of issuance of certificates should be filed with the department within ten days of the issuance and delivery of certificates.

871—62.8(15,260E) Standby property tax levy. A standby property tax levy may be collected at any time other funds are insufficient as provided in Iowa Code section 260E.6(4). The county auditor will be notified by the community college board of directors on an annual basis to adjust the annual standby tax.

871—62.9(15,260E) Reporting. An annual report will be completed by the community college on or before September 15. The format and content will be determined by the department. The report will include training dollar expenditures and names of the providers of the training conducted, the number of pledged new job employees filled, provided program services under the project, the median wage of employees in the new jobs in the project, and the administrative costs directly attributable to the project.

871—62.10(15,260E) Monitoring.

62.10(1) *Monitoring system.* Each community college will establish a monitoring system that includes at a minimum a review of the business's compliance with the Act, these rules and the training agreement.

62.10(2) *Annual review.* Monitoring will be conducted by the community colleges at least annually.

62.10(3) *Documentation.* Each community college will document its monitoring efforts and promptly notify the department, on the forms provided, whenever it identifies an event of default.

871—62.11(15,260E) State administration. The community colleges will submit 1 percent of the gross sale of certificates within 30 days of receipt of proceeds from a sale of certificates to the department to defray administrative costs.

871—62.12(15,260E) Coordination with communities. The community colleges will follow the provisions of Iowa Code section 403.21.

871—62.13(15,76GA,SF2351) Supplemental 1.5 percent withholding. For the purposes of determining new jobs training programs established under Iowa Code section 260J.1 eligible to receive a supplemental new jobs credit of 1.5 percent of gross wages from withholding, the following criteria will be met:

62.13(1) Only those new jobs training programs established by a 260E final agreement, approved by the community college board of directors after June 30, 1996, and including a provision for a supplemental new jobs credit from withholding from jobs created under the agreement are eligible for the supplemental credit.

62.13(2) The department will make available to the community colleges the applicable laborshed wages at the beginning of each state fiscal year for use in determining supplemental withholding credit eligibility for that fiscal year.

62.13(3) For the purposes of determining eligibility for the supplemental credit, starting wages for a new job will be determined on a one-time basis by the community college as follows:

a. The employer will agree, as a part of the final agreement, to pay starting wages that are equal to or greater than the laborshed wages.

b. Only those individual jobs for which the starting wage is equal to or greater than the laborshed wages are eligible for the supplemental new jobs credit from withholding.

c. For purposes of comparing starting wages to the laborshed wages, the community college will reduce the annual gross wages to be paid for the job to an hourly wage based upon a 40-hour workweek.

d. Such determination by the community college will be conclusive and the individual job will thereafter be eligible and may be used for the supplemental credit from withholding to fund the supplemental project under the agreement.

e. Future annual changes in laborshed wages will not affect the eligibility of those jobs that have been determined by the community college to be eligible at the time of final agreement for a project.

62.13(4) The community college may require the employer to supply appropriate payroll records and projections to verify eligibility of the supplemental credit.

This rule is intended to implement the provisions of 1996 Iowa Acts, Senate File 2351, section 8, effective July 1, 1996, and does not affect agreements that do not contain a provision for a supplemental new jobs credit from withholding.

871—62.14(15,260E) Bond issue. A bond issued to a community college for a project shall not exceed 70 percent of total program costs related to training expenses, and the total program costs must be established prior to the issuance of the bond to ensure an accurate 30/70 split. Any subsequent adjustments to the total program costs must include a corresponding reduction or expansion of the ratio of 30 to 70 percent.

871—62.15(15,260E) Bond interest. A community college that receives a new jobs credit from withholding under Iowa Code section 260E.5 shall annually report a detailed accounting of the community college's bond interest to the department of workforce development, the department of education, and the department of revenue. This includes interest earned on unexpended bond proceeds. Interest accrued by unused bonds may only be used consistent with and directly related to the 260E program and for no other purpose.

871—62.16(15,260E) Revenue diversion. Gross wages that are diverted from the general fund and paid to the community college can only be used to retire bond debt and cannot be diverted to pay for any other program or purpose including, for example, held funds at the community college or business as a training fund for the business.

871—62.17(15,260E) Limits on use of other funds. Businesses that receive training funds through the major economic growth attraction program in Iowa Code chapter 15, subchapter 2, part 32, and the business incentive for growth program outlined in Iowa Code chapter 15, subchapter 2, part 33, are not eligible to receive assistance from the Iowa industrial new jobs training program.

These rules are intended to implement Iowa Code chapter 260E and chapter 403 as it relates to chapter 260E.

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