

REVENUE DEPARTMENT[701]

Adopted and Filed

Rule making related to dependent child health care coverage on tax return

The Revenue Department hereby amends Chapter 38, “Administration,” Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code section 421.14 and 2017 Iowa Acts, House File 625.

State or Federal Law Implemented

This rule making implements, in whole or in part, 2017 Iowa Acts, House File 625.

Purpose and Summary

2017 Iowa Acts, House File 625, repealed Iowa Code section 422.12M, which required taxpayers to indicate whether each of a taxpayer’s dependent children had health care coverage on December 31 of the tax year on the taxpayer’s Iowa individual income tax return. This rule making rescinds and reserves the rule that implemented Iowa Code section 422.12M.

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on July 18, 2018, as **ARC 3888C**. No public comments were received. No changes from the Notice have been made.

Adoption of Rule Making

This rule making was adopted by the Department on October 17, 2018.

Fiscal Impact

This rule making has no fiscal impact to the State of Iowa.

Jobs Impact

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

Waivers

Any person who believes that the application of the discretionary provisions of this rule making would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rule making by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rule making 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 rule making will become effective on December 12, 2018.

The following rule-making action is adopted:

Rescind and reserve rule **701—38.19(422)**.

[Filed 10/17/18, effective 12/12/18]

[Published 11/7/18]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 11/7/18.