

REVENUE DEPARTMENT[701]

Notice of Intended Action

**Proposing rule making related to electronic and paper filings
and providing an opportunity for public comment**

The Revenue Department hereby proposes to amend Chapter 7, “Practice and Procedure Before the Department of Revenue,” and Chapter 8, “Forms and Communications,” Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is proposed under the authority provided in Iowa Code sections 17A.3, 421.14, 422.13, 422.14, 422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code sections 17A.3, 421.14, 422.13, 422.14, 422.16, 422.36, 423.31, 450.53, 452A.60 and 453A.14.

Purpose and Summary

The purpose of this proposed rule making is to move selected language related to electronic return filings in general from Chapter 7 to Chapter 8. Chapter 8 is a more appropriate location for this information. The amendment to rule 701—8.2(17A,421) expands options for signatures on paper filings to include copies and facsimiles of signatures.

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).

Public Comment

Any interested person may submit written comments concerning this proposed rule making. Written comments in response to this rule making must be received by the Department no later than 4:30 p.m. on December 22, 2020. Comments should be directed to:

Clara Wulfsen
Department of Revenue
Hoover State Office Building
P.O. Box 10457
Des Moines, Iowa
Phone: 515.322.2900
Email: clara.wulfsen@iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)“b,” an oral presentation regarding this rule making may be demanded by 25 interested persons, a governmental subdivision, the Administrative Rules Review Committee, an agency, or an association having 25 or more members.

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).

Emergency Rule Making Adopted by Reference

This proposed rule making is also published herein as an Adopted and Filed Emergency rule making (see **ARC 5291C**, IAB 12/2/20). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rule making, whose subject matter is hereby adopted by reference.