

REVENUE DEPARTMENT[701]

Adopted and Filed

Rule making related to the rent reimbursement program

The Revenue Department hereby amends Chapter 104, “Property Tax Credit and Rent Reimbursement,” Iowa Administrative Code.

Legal Authority for Rule Making

This rule making is adopted under the authority provided in Iowa Code sections 421.14 and 425.37.

State or Federal Law Implemented

This rule making implements, in whole or in part, Iowa Code chapter 425.

Purpose and Summary

House File 368, enacted during the 2021 Legislative Session, transferred the administration of the Rent Reimbursement Program under Iowa Code chapter 425, subchapter II, from the Iowa Department of Revenue (IDR) to the Iowa Department of Human Services (DHS). This transition is scheduled to occur on January 1, 2023. This rule making addresses three transition issues that IDR and DHS have identified. First, the rule making clarifies that appeals of denials or reductions of rent reimbursement claims shall be filed with and administered by the agency that made the denial or reduction. Second, the rule making addresses claims received by IDR on or after December 1, 2022, requiring that those claims be forwarded to DHS for processing and allowance or disallowance. Finally, the rule making clarifies that all rent reimbursement claims made on and after January 1, 2023, including late or amended claims, should be filed with DHS for determination of eligibility for the credit.

Public Comment and Changes to Rule Making

Notice of Intended Action for this rule making was published in the Iowa Administrative Bulletin on September 21, 2022, as **ARC 6537C**. No public comments were received. One change from the Notice has been made to update the chapter number because Chapter 73 was recently renumbered as Chapter 104.

Adoption of Rule Making

This rule making was adopted by the Department on October 26, 2022.

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 21, 2022.

The following rule-making action is adopted:

Adopt the following **new** rule 701—104.35(425):

701—104.35(425) Transition period. As of January 1, 2023, the rent reimbursement program will be administered by the department of human services. The transition of the program from the department of revenue to the department of human services will be managed as follows:

104.35(1) Appeals.

a. Appeals of denials or reductions of rent reimbursement claims made by the department of revenue shall be filed with the department of revenue in accordance with 701—Chapter 7 and will be administered in accordance with that chapter.

b. Appeals of denials or reductions of rent reimbursement claims made by the department of human services shall be administered in accordance with 441—Chapter 7.

104.35(2) Claims.

a. Any claim, including late or amended claims, received by the department of revenue on or after December 1, 2022, shall be redirected to the department of human services for processing and allowance or disallowance.

b. Effective January 1, 2023, all claims, including late or amended claims, shall be filed with and processed by the department of human services. The department of human services shall be responsible for making determinations on rent reimbursement claims on and after January 1, 2023.

This rule is intended to implement 2021 Iowa Acts, chapter 41 [House File 368].

[Filed 10/26/22, effective 12/21/22]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 11/16/22.