

REVENUE DEPARTMENT[701]

Adopted and Filed

Rulemaking related to underground storage tank rules

The Revenue Department hereby rescinds Chapter 289, “Underground Storage Tank Rules Incorporated By Reference,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 421.14, 422.68 and 423.42.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 423E.3 through 423E.6.

Purpose and Summary

Pursuant to Part IV of Executive Order 10, the Department was directed to rescind Chapter 289 because the underlying statute had been repealed.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 13, 2023, as **ARC 7156C**. A public hearing was held on the following date(s):

- January 3, 2024

Public comment was received. The Iowa Taxpayers’ Association President and CEO Thomas R. Sands provided written comments asking why the Notice of Intended Action required direction from the Administrative Rules Coordinator to be proposed. The Department asked for a directive to rescind this chapter instead of undergoing the review process because the underlying statute has been repealed.

No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on June 24, 2024.

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 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 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 August 28, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **701—Chapter 289**.

[Filed 7/2/24, effective 8/28/24]

[Published 7/24/24]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/24/24.