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PREFACE

The Iowa Administrative Bulletin is published biweekly pursuant to Iowa Code chapters 2B and 17A and contains Notices of Intended Action and rules adopted by state agencies.

It also contains Proclamations and Executive Orders of the Governor which are general and permanent in nature; Regulatory Analyses; effective date delays and objections filed by the Administrative Rules Review Committee; Agenda for monthly Administrative Rules Review Committee meetings; and other materials deemed fitting and proper by the Administrative Rules Review Committee.

The Bulletin may also contain public funds interest rates [12C.6]; usury rates [535.2(3)“a”]; agricultural credit corporation maximum loan rates [535.12]; and other items required by statute to be published in the Bulletin.

PLEASE NOTE: Underscore indicates new material added to existing rules; ~~strike through~~ indicates deleted material.

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CITATION of Administrative Rules

The Iowa Administrative Code shall be cited as (agency identification number) IAC (chapter, rule, subrule, paragraph, subparagraph, or numbered paragraph).

This citation format applies only to external citations to the Iowa Administrative Code or Iowa Administrative Bulletin and does not apply to citations within the Iowa Administrative Code or Iowa Administrative Bulletin.

441 IAC 79	(Chapter)
441 IAC 79.1	(Rule)
441 IAC 79.1(1)	(Subrule)
441 IAC 79.1(1)“a”	(Paragraph)
441 IAC 79.1(1)“a”(1)	(Subparagraph)
441 IAC 79.1(1)“a”(1)“1”	(Numbered paragraph)

The Iowa Administrative Bulletin shall be cited as IAB (volume), (number), (publication date), (page number), (ARC number).

IAB Vol. XII, No. 23 (5/16/90) p. 2050, ARC 872A

Note: In accordance with Iowa Code section 2B.5A, a rule number within the Iowa Administrative Code includes a reference to the statute which the rule is intended to implement: 441—79.1(249A).

The following list will be updated as changes occur.

“Umbrella” agencies and elected officials are set out below at the left-hand margin in CAPITAL letters.

Divisions (boards, commissions, etc.) are indented and set out in lowercase type under their statutory “umbrellas.”

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Dec. 17 '25	Jan. 7	Jan. 27	Jan. 29	Feb. 18	Mar. 10	Mar. 25	Mar. 26	Apr. 15	May 20	Aug. 17
Dec. 31 '25	Jan. 21	Feb. 10	Feb. 12	Mar. 4	Mar. 24	Apr. 8	Apr. 9	Apr. 29	June 3	Aug. 31
Jan. 15	Feb. 4	Feb. 24	Feb. 26	Mar. 18	Apr. 7	Apr. 22	Apr. 23	May 13	June 17	Sep. 14
Jan. 29	Feb. 18	Mar. 10	Mar. 12	Apr. 1	Apr. 21	May 6	**May 6**	May 27	July 1	Sep. 28
Feb. 12	Mar. 4	Mar. 24	Mar. 26	Apr. 15	May 5	May 20	May 21	June 10	July 15	Oct. 12
Feb. 26	Mar. 18	Apr. 7	Apr. 9	Apr. 29	May 19	June 3	June 4	June 24	July 29	Oct. 26
Mar. 12	Apr. 1	Apr. 21	Apr. 23	May 13	June 2	June 17	**June 17**	July 8	Aug. 12	Nov. 9
Mar. 26	Apr. 15	May 5	**May 6**	May 27	June 16	July 1	July 2	July 22	Aug. 26	Nov. 23
Apr. 9	Apr. 29	May 19	May 21	June 10	June 30	July 15	July 16	Aug. 5	Sep. 9	Dec. 7
Apr. 23	May 13	June 2	June 4	June 24	July 14	July 29	July 30	Aug. 19	Sep. 23	Dec. 21
May 6	May 27	June 16	**June 17**	July 8	July 28	Aug. 12	Aug. 13	Sep. 2	Oct. 7	Jan. 4 '27
May 21	June 10	June 30	July 2	July 22	Aug. 11	Aug. 26	**Aug. 26**	Sep. 16	Oct. 21	Jan. 18 '27
June 4	June 24	July 14	July 16	Aug. 5	Aug. 25	Sep. 9	Sep. 10	Sep. 30	Nov. 4	Feb. 1 '27
June 17	July 8	July 28	July 30	Aug. 19	Sep. 8	Sep. 23	Sep. 24	Oct. 14	Nov. 18	Feb. 15 '27
July 2	July 22	Aug. 11	Aug. 13	Sep. 2	Sep. 22	Oct. 7	Oct. 8	Oct. 28	Dec. 2	Mar. 1 '27
July 16	Aug. 5	Aug. 25	**Aug. 26**	Sep. 16	Oct. 6	Oct. 21	**Oct. 21**	Nov. 11	Dec. 16	Mar. 15 '27
July 30	Aug. 19	Sep. 8	Sep. 10	Sep. 30	Oct. 20	Nov. 4	**Nov. 4**	Nov. 25	Dec. 30	Mar. 29 '27
Aug. 13	Sep. 2	Sep. 22	Sep. 24	Oct. 14	Nov. 3	Nov. 18	**Nov. 18**	Dec. 9	Jan. 13 '27	Apr. 12 '27
Aug. 26	Sep. 16	Oct. 6	Oct. 8	Oct. 28	Nov. 17	Dec. 2	**Dec. 2**	Dec. 23	Jan. 27 '27	Apr. 26 '27
Sep. 10	Sep. 30	Oct. 20	**Oct. 21**	Nov. 11	Dec. 1	Dec. 16	**Dec. 16**	Jan. 6 '27	Feb. 10 '27	May 10 '27
Sep. 24	Oct. 14	Nov. 3	**Nov. 4**	Nov. 25	Dec. 15	Dec. 30	**Dec. 30**	Jan. 20 '27	Feb. 24 '27	May 24 '27
Oct. 8	Oct. 28	Nov. 17	**Nov. 18**	Dec. 9	Dec. 29	Jan. 13 '27	Jan. 14 '27	Feb. 3 '27	Mar. 10 '27	June 7 '27
Oct. 21	Nov. 11	Dec. 1	**Dec. 2**	Dec. 23	Jan. 12 '27	Jan. 27 '27	Jan. 28 '27	Feb. 17 '27	Mar. 24 '27	June 21 '27
Nov. 4	Nov. 25	Dec. 15	**Dec. 16**	Jan. 6 '27	Jan. 26 '27	Feb. 10 '27	Feb. 11 '27	Mar. 3 '27	Apr. 7 '27	July 5 '27
Nov. 18	Dec. 9	Dec. 29	**Dec. 30**	Jan. 20 '27	Feb. 9 '27	Feb. 24 '27	Feb. 25 '27	Mar. 17 '27	Apr. 21 '27	July 19 '27
Dec. 2	Dec. 23	Jan. 12 '27	Jan. 14 '27	Feb. 3 '27	Feb. 23 '27	Mar. 10 '27	Mar. 11 '27	Mar. 31 '27	May 5 '27	Aug. 2 '27
Dec. 16	Jan. 6 '27	Jan. 26 '27	Jan. 28 '27	Feb. 17 '27	Mar. 9 '27	Mar. 24 '27	Mar. 25 '27	Apr. 14 '27	May 19 '27	Aug. 16 '27
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PLEASE NOTE:

Rules will not be accepted by the Publications Editing Office after 12:00 p.m. noon on a submission deadline unless prior approval has been received from the Administrative Rules Coordinator and the Administrative Code Editor. If the submission deadline falls on a legal holiday, submissions made on the following business day will be accepted.

†To allow time for review by the Administrative Rules Coordinator prior to the Notice submission deadline, Notices should generally be submitted in RMS four or more business days in advance of the deadline. The first possible Notice submission deadline noted above may not allow sufficient time for this. **Agencies should plan accordingly.**

****Bold and asterisks indicate change of regular submission deadline****

AGRICULTURE AND LAND STEWARDSHIP DEPARTMENT[21]

Regulatory Analysis

Notice of Intended Action to be published: 21—Chapter 44
 “On-Site Containment of Pesticides, Fertilizers and Beneficial Substances”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 200.14

State or federal law(s) implemented by the rulemaking: Iowa Code section 200.14

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 10, 2026
 9 to 9:30 a.m.

Heritage West Conference Room (H560)
 Hoover State Office Building
 Des Moines, Iowa

Public Comment

Any interested person may submit written comments concerning this Regulatory Analysis, which must be received by the Department of Agriculture and Land Stewardship no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Colin Tadlock
 1305 East Walnut Street
 Des Moines, Iowa 50319
 Email: colin.tadlock@iowaagriculture.gov

Purpose and Summary

The purpose of this proposed rulemaking is to update the language in Chapter 44 to match the changes in the Iowa Code to incorporate beneficial substances in place of soil conditioners and to add more specifics to bulk storage options. The proposed definition of “low-nutrient substance” contains a cross-reference to content in proposed 567—Chapter 102 (ARC 9926C, IAB 1/7/26).

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**

• **Classes of persons that will bear the costs of the proposed rulemaking:**

Agricultural industry that markets beneficial substances and agricultural industries that store bulk fertilizer or beneficial substances will bear the costs.

• **Classes of persons that will benefit from the proposed rulemaking:**

Agricultural industry that markets beneficial substances and agricultural industries that store bulk fertilizer or beneficial substances will have more options. Farmers will benefit from having new agronomic products available in Iowa. The general public benefits from additional safety measures designed to protect the environment from potential releases.

2. **Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**

• **Quantitative description of impact:**

This proposed rulemaking will modernize storage requirements for bulk products, creating additional storage solutions while maintaining environmental safeguards. These new options can be lower in cost to implement than what is currently required.

- **Qualitative description of impact:**

This proposed rulemaking will allow new, innovative products (biologicals) a pathway for use in Iowa agriculture.

Additionally, this proposed rulemaking will modernize storage requirements for bulk products, creating additional storage solutions while maintaining environmental safeguards. These new options can be lower in cost to implement than what is currently required.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

There will be minimal implementation or enforcement costs. Application and inspection forms will need to be updated, but no additional staffing will be required.

- **Anticipated effect on State revenues:**

There are no anticipated effects on State revenues.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

This proposed rulemaking provides additional avenues for achieving secondary containment requirements at a lower cost while maintaining environmental safeguards.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

This proposed rulemaking provides an equally efficient, more cost-effective way of attaining secondary containment requirements.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

The Department could have left the rules unchanged.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

The Department needed to update with recent Iowa Code changes and to allow newer technology that the current rules do not allow.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.

- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.

- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.

- Establish performance standards to replace design or operational standards in the rulemaking for small business.

- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This proposed rulemaking allows more products to be placed on the market and gives companies lower-cost options for storage of certain bulk products. Both benefit small businesses by allowing options that require less capital and allow the innovation of new products to be introduced to the market.

Text of Proposed Rulemaking

ITEM 1. Rescind 21—Chapter 44 and adopt the following **new** chapter in lieu thereof:

CHAPTER 44
ON-SITE CONTAINMENT OF PESTICIDES, FERTILIZERS AND BENEFICIAL SUBSTANCES

PESTICIDES

21—44.1(206) Definitions. Where used in these rules:

“Aerial applicator” means a commercial applicator who is certified in #11—Aerial Application and who applies the pesticide by using an aircraft.

“Bulk pesticide” means any registered pesticide that is transported or held in an individual container in undivided quantities of greater than 55 U.S. gallons liquid measure or 100 pounds net dry weight.

“Bulk repackaging” means the transfer of a registered pesticide from one bulk container (containing undivided quantities of greater than 55 U.S. gallons liquid measure or 100 pounds net dry weight) to another bulk container (containing undivided quantities of greater than 55 U.S. gallons liquid measure or 100 pounds of net dry weight) in an unaltered state in preparation for sale or distribution to another person.

“Certified commercial applicator” means a pesticide applicator or individual who applies or uses a pesticide or device on any property of another for compensation.

“Mobile containers” means containers designed and used for transporting pesticide materials.

“Nonmobile containers” means all containers not defined as mobile.

“Permanent pesticide storage and mixing site” means a site where pesticides are being stored for more than 30 days per year and at which more than 300 gallons of liquid pesticide or 300 pounds of dry pesticide are being mixed, repackaged or transferred from one container to another within a 30-day period.

“Secondary containment” means any structure used to prevent runoff or leaching of pesticide materials.

21—44.2(206) On-site containment of pesticides. All nonmobile bulk pesticide storage containers shall be located within a watertight secondary containment facility.

All mixing, repackaging and transfer of pesticides from one container to another performed at a permanent pesticide storage and mixing site shall be done within a containment area. The designated site shall be paved with asphalt or concrete and be elevated above the surrounding area or curbed so as not to receive runoff from surrounding areas that would overload the recovery system and shall slope to a discharge point that allows materials to flow to a watertight containment structure in compliance with rule 21—44.10(206).

21—44.3(206) Design plans and specifications. Design plans and specifications for facilities required under these rules shall be submitted to the department of agriculture and land stewardship prior to the start of construction, along with certification from an Iowa registered engineer (as defined in Iowa Code chapter 542B) that the designed facilities will comply with all requirements of these rules.

A person may deviate from the requirements of these rules if such deviations are clearly noted on the design plans and specifications, along with certification from an Iowa registered engineer that these deviations will not reduce the effectiveness of the facilities in protecting surface or groundwaters.

21—44.4(206) Certification of construction. Upon completion of construction, certification by the owner or owner’s agent shall be made to the department of agriculture and land stewardship that the facilities were constructed in accordance with rules 21—44.2(206) through 21—44.11(206). If departmental investigation, subsequent to the completion of construction, determines the constructed

facilities were not constructed in accordance with the submitted plans and specifications or the requirements of these rules, the owner shall correct any deficiencies in a timely manner as set forth by the department.

The department may exempt any person from a requirement under rules 21—44.2(206) through 21—44.11(206) if an engineering justification is provided demonstrating variations from the requirements will result in at least equivalent effectiveness.

21—44.5(206) New pesticide storage and mixing site location. New permanent storage and mixing sites as defined in rule 21—44.1(206) shall be selected in accordance with requirements of the department of natural resources. The new site, if located in a flood plain, shall be protected from inundation from floods. New permanent pesticide storage and mixing sites shall be located a minimum of 400 feet from public water supply wells or below ground level finished water storage facilities and a minimum of 150 feet from private water supply wells.

21—44.6(206) Pesticide storage and mixing site. Each site shall comply with those ordinances and regulations enacted by the city or county affected by such location that related to the location of such sites. All sites and facilities where flammable pesticides are stored shall comply with state and federal fire protection rules and regulations, including the National Fire Protection Standards (Standard 30) for storage of flammable liquids.

21—44.7(206) Secondary containment for nonmobile bulk pesticide storage and mixing. Base and walls of secondary containment facilities must be constructed of concrete, steel or other impervious materials that are compatible with the pesticides being stored and will maintain their integrity under fire conditions. Storage containers must be anchored, as necessary, to prevent flotation or instability in the event of discharge into the secondary containment facility. Routine inspection is required to ensure against cracks or other conditions that may reduce the effectiveness of the containment facility. Cracks that occur in a secondary containment structure must be repaired with an acceptable sealant, and other repairs shall be made as needed to maintain the effectiveness of the containment facility.

The diked area shall not have a relief outlet and valve. The base shall slope to a collecting spot where precipitation water may be pumped out, provided the liquid is not contaminated with pesticides. If contaminated with a pesticide, the liquid shall be disposed of in accordance with applicable hazardous or solid waste requirements or field-applied according to the pesticide label instructions.

44.7(1) Storage in other than an enclosed structure.

a. Secondary containment for nonmobile bulk liquid pesticide storage located in other than an enclosed structure shall be constructed with a volume sufficient to contain a minimum of 110 percent of the capacity of the largest single container, plus the space occupied by other tanks located within the secondary containment structure.

b. Secondary containment for nonmobile bulk dry pesticide storage located in other than an enclosed structure shall be constructed to contain any releases of dry pesticide. The secondary containment will have as a minimum a six-inch-high curb separated horizontally from the storage vessel a minimum of three feet. Provisions shall be made for the collection of rainwater, and rainwater shall not be allowed to accumulate in the containment structure.

44.7(2) Storage in an enclosed structure.

a. Secondary containment for nonmobile bulk liquid pesticide storage located in an enclosed structure shall be constructed with a volume sufficient to contain a minimum of 100 percent of the capacity of the largest single container, plus the space occupied by other tanks located within the secondary containment structure.

b. Secondary containment for nonmobile bulk dry pesticide storage located in an enclosed structure shall be constructed to contain any releases of dry pesticide. The secondary containment will have as a minimum a six-inch-high curb separated horizontally from the storage vessel a minimum

of three feet on an open side. Nonmobile bulk dry pesticide storage tanks may be constructed within three feet of a permanent wall provided the wall is lined with an impervious surface that contains and directs any spilled material into a containment structure according to the engineer's design plans.

44.7(3) Precipitation must not be allowed to accumulate in the secondary containment facility. Failure to properly maintain secondary containment facilities may subject the firm to state and federal regulations related to hazardous waste generators.

44.7(4) Discharges into a secondary containment facility must be promptly recovered to the maximum extent possible. Failure to properly manage discharge may subject the firm to pesticide misuse regulations and possibly to regulations related to hazardous waste generators.

44.7(5) Pesticides shall be handled in a manner that minimizes the movement of pesticide dusts, aerosols and vapors from the pesticide storage and mixing site. The following dust control measures shall apply to bulk dry pesticide storage tanks:

a. Primary vents on all tanks must be equipped with a dust filter. Filters shall be capable of handling 500 cubic feet per minute air flow. Primary filtration systems may be mounted on the tank or on the delivery truck.

b. Filters shall retain all particles greater than ten microns in size and retain greater than 90 percent of particles between three and ten microns in size.

c. Pressure relief valves shall be enclosed in a filter arrangement capable of retaining 100 percent of ten-micron particles. Filters shall be maintained on a regular basis and replaced when necessary to maintain the proper filtering capacity.

d. Tanks and loading areas and all plant site transfer systems shall be equipped with fittings that facilitate closed system handling.

44.7(6) Discharge of pesticides from a secondary containment facility shall be recovered to the maximum extent possible. The department of natural resources, the county sheriff or local police shall be contacted as soon as possible, but not later than six hours after onset or discovery of spill.

21—44.8(206) Pesticide storage and mixing site containers.

44.8(1) Containers used for pesticide storage and handling shall be of materials and construction compatible with the pesticide stored and the conditions of storage and maintained in a manner as to minimize the possibility of a spill.

44.8(2) Storage container labeling and protection. Upon delivery of the bulk pesticide, the registered product label shall be affixed in a prominent location on the bulk pesticide storage container and designed to remain intact and legible throughout the active use of the container.

Locking devices are required on bulk pesticide storage containers, and all valves shall be closed and locked when the facility is left unattended.

Containers, pipes and valves must be protected against reasonably foreseeable risks of damage by trucks and other moving vehicles.

21—44.9(206) Transportation of bulk pesticides. Bulk pesticide containers shall meet all applicable standards of the appropriate state and U.S. Department of Transportation laws and regulations.

44.9(1) Mobile bulk pesticide containers shall be secured to prevent significant movement during transportation.

44.9(2) Mobile bulk pesticide containers shall bear the registered product label for the material contained therein.

21—44.10(206) Mixing, repackaging and transfer of pesticides. Pesticides shall be mixed, repackaged and transferred in a manner that will prevent unreasonable adverse effects to humans or to the environment. Physical and chemical properties, including volatility, toxicity and flammability, shall be considered in the mixing, repackaging and transfer of pesticides.

44.10(1) Spilled, leaked or unchecked pesticides.

a. Liquid pesticides that are spilled, leaked or otherwise unchecked during the normal operation of permanent pesticide storage and mixing sites (including the mixing, repackaging and transfer of pesticides) must discharge or drain into a watertight catch basin from which discharges are to be recovered, including discharge from any empty pesticide containers not rinsed according to label.

b. Dry pesticides that are spilled or otherwise unchecked during normal operation of permanent pesticide storage and mixing sites (including the mixing, repackaging and transfer of pesticides) must be located within an operational containment area that is curbed and watertight to facilitate the recovery of any product spilled.

44.10(2) All washing of pesticide handling and application equipment performed at a permanent pesticide storage and mixing site shall be conducted within an area that drains to a watertight containment structure. No pesticide rinsates or wash waters from pesticide equipment shall be disposed of through storm sewer systems, no pesticide rinsates or wash waters shall be disposed of through sanitary sewer systems without a National Pollutant Discharge Elimination System Permit, and no pesticide rinsates or wash waters shall be disposed of through sanitary sewers connected to a publicly owned treatment works without prior approval of the sanitary sewer authority and in accordance with the discharge limitations of a pretreatment agreement or sewer use ordinance.

44.10(3) Before being refilled, bulk pesticide containers must be thoroughly cleaned, except when a sealed or dedicated recyclable bulk pesticide container is refilled with the same labeled pesticide product as the preceding product.

44.10(4) All drainage into a containment structure shall be monitored and properly managed. All rinsates and minor spillages related to pesticides that have not resulted from a container failure and that accumulated in the secondary containment structure shall be disposed of as provided by the product's original labeling. If contaminated with a pesticide product that is labeled incompatible because of chemical characteristics, the pesticide bureau of the department of agriculture and land stewardship shall be contacted for guidance.

44.10(5) All pesticide handling facilities shall be equipped with adequate personal protective equipment as required by each label of each pesticide handled and as needed for the number of employees handling these pesticides. Emergency first-aid provisions shall be maintained in an area immediately accessible by all employees, if and when needed.

44.10(6) Field mixing and transferring of pesticides, including field rinsing of equipment, is exempted from the on-site containment provisions of rule 21—44.2(206). Rinsates shall be field-applied at rates compatible with pesticide product labeling. No mixing and transferring of pesticides and rinsing of equipment shall be conducted on public highways, roads or streets.

21—44.11(206) Distribution of bulk pesticides. Bulk repackaging for sale or delivery may be made provided the establishment conducting the transfer, sale or delivery shall comply with FIFRA, Section 7 (registration of pesticide producing establishments).

44.11(1) There shall be no change in pesticide product labeling, except for the addition of the required EPA establishment number and net contents statement; or identity of the party accountable for the integrity of the product (i.e., the manufacturer or registrant as evidenced by the assigned EPA product registration number).

44.11(2) A written letter of authorization from the registrant is required for the bulk repackaging.

44.11(3) Bulk repackaging may be made only into containers that conform with rules 21—44.8(206) and 21—44.9(206) and that meet the approval of the seller of the pesticide.

44.11(4) Scales or meters used for bulk pesticide sales shall meet the specifications, tolerances and other technical requirements for weighing and measuring devices as specified by the department of agriculture and land stewardship, bureau of weights and measures.

44.11(5) Appropriate measures shall be taken to prevent contamination of product when meters or other devices are used to dispense pesticides.

These rules are intended to implement Iowa Code section 206.19.

21—44.12(206) Secondary containment for aerial applicator aircraft. If the spray component of an aircraft is being drained or repaired during aircraft maintenance, secondary containment with permanent devices or portable devices suitable for use with pesticides is required.

21—44.13 to 44.49 Reserved.

FERTILIZERS AND BENEFICIAL SUBSTANCES

21—44.50(200) On-site containment of fertilizers and beneficial substances. Effective February 18, 1987, all new construction of fertilizer, fertilizer material and beneficial substance permanent storage sites shall provide secondary product containment as specified in rules 21—44.51(200) through 21—44.58(200).

21—44.51(200) Definitions.

“Low-nutrient substance” means a beneficial substance that meets all of the following conditions:

1. Contains less than 8 percent of the total combined nitrogen, available phosphorus (P₂O₅), and soluble potassium (K₂O);
2. Contains less than 3 percent nitrogen;
3. Does not contain any animal or fish by-products unless the substance is finished compost pursuant to 567—Chapter 105;
4. Is not a hazardous waste as defined in Iowa Code section 455B.411;
5. Meets the criteria for land application in 567—subrules 102.103(2) through 102.103(7).

“Minimally manipulated manures” means minimally processed, nonliquid substances that are composed primarily of excreta, plant remains, or mixtures of such substances.

“Minimally processed” means a nonliquid substance processed in a manner that does not modify the nutrient value on a dry matter basis.

“Mobile containers” means containers that are designed and actively used for transporting fertilizers, fertilizer materials or beneficial substances.

“Permanent storage site” means a location where fertilizers, fertilizer materials or beneficial substances are stored or intended to be stored and the combined nominal capacity of all storage structures on the site are 5,000 gallons or more.

“Permanent storage structure” means a storage structure that is located on a permanent storage site.

“Secondary containment structure” means a secondary structure, barrier or container that encompasses a storage structure to protect surface or groundwater from any runoff or leaching of a fertilizer, fertilizer material or beneficial substance due to a release from a storage structure.

“Storage structure” means a primary structure or container, except a mobile container, that is capable of use to store fertilizers, fertilizer materials or beneficial substances.

21—44.52(200) Design plans and specifications.

44.52(1) Design plans and specifications for permanent storage structures and secondary containment structures shall be submitted to and approved by the department prior to the start of construction, along with certification from a professional engineer (as defined in Iowa Code section 542B.2) that the designed storage structures and secondary containment structures will comply with all requirements of these rules. As part of its approval process, the department may conduct an on-site inspection of the permanent storage site and the locations of the permanent storage structures and secondary containment structures.

44.52(2) A person may deviate from the requirements of these rules if such deviations are clearly noted on the design plans and specifications, along with certification from a professional engineer that these deviations will not reduce the effectiveness of the permanent storage structure or secondary containment structures in protecting surface or groundwaters.

21—44.53(200) New permanent storage site location.

44.53(1) New permanent storage sites shall be selected in accordance with the requirements of the department of natural resources. The new permanent storage site, if located in a floodplain, shall be protected from inundation from floods. For earthen storage basins, construction requirements must comply with Iowa Wastewater Facilities Design Standards, Chapter 8C. For storage lagoons, the top of the lagoon embankments shall be constructed at least one foot above the 100-year flood elevation.

44.53(2) New permanent storage sites shall be located at a minimum of 400 feet from public water supply wells or below-ground, level-finished water storage facilities and a minimum of 150 feet from private water supply wells.

44.53(3) New permanent storage sites where a permanent storage structure does not completely enclose a fertilizer, fertilizer material, or beneficial substance shall be located, at a minimum:

- a. 1,250 feet from a residence, business, church, school, or public use area.
- b. 1,000 feet from any surface water intake, well, known sinkholes or open water source.

21—44.54(200) Certification of construction.

44.54(1) Upon completion of construction and prior to any storage of fertilizers, fertilizer materials or beneficial substances, the owner or owner's agent shall certify to the department that the storage structures and secondary containment structures were constructed in accordance with these rules. The department must approve the certification of construction for the permanent storage structures and secondary containment structures prior to any fertilizers, fertilizer materials or beneficial substances being stored in the storage structures.

44.54(2) As part of its approval process, the department may conduct an on-site inspection of the permanent storage site, the permanent storage structures and secondary containment structures. If departmental investigation, subsequent to the completion of construction, determines the constructed storage structure or secondary containment structure was not constructed in accordance with the submitted plans and specifications or the requirements of these rules, the owner shall correct any deficiencies in a timely manner as set forth by the department.

44.54(3) The department may exempt any person from a requirement under rules 21—44.52(200) through 21—44.58(200) if an engineering justification is provided demonstrating variations from the requirements will result in at least equivalent effectiveness. All materials and components used for permanent storage structures or secondary containment structures must be recognized by the manufacturer as an intended use for the particular purpose and product it is being used to contain. All storage structures must maintain the fertilizer or the beneficial substance labeled guaranteed analysis.

44.54(4) All permanent storage structures, secondary containment structures and any material or components must be installed according to the specifications of a registered engineer and in accordance with any manufacturer's recommendations.

44.54(5) Secondary containment structures may be constructed of earth, concrete, steel, synthetic material or any combination that is certified by a professional engineer as being impermeable for the fertilizer, fertilizer material or beneficial substance and meets the requirements of these rules. Secondary containment structures must be protected from surface water entering the secondary containment structure and must not have a relief outlet or valve within the secondary containment structure.

21—44.55(200) Secondary containment for liquid fertilizers, liquid fertilizer materials or liquid beneficial substances permanent storage structures. All permanent storage structures as defined in rule 21—44.51(200) that store a liquid fertilizer, fertilizer material or beneficial substance, except anhydrous ammonia storage facilities, must be located within a secondary containment structure. Secondary containment structures must comply with one of the following:

44.55(1) A secondary containment structure for a liquid fertilizer, fertilizer material or beneficial substance permanent storage structure shall have a volume 10 percent greater than the volume of the

largest storage structure within the secondary containment structure, plus the space occupied by the other storage structure in the area.

44.55(2) A secondary containment structure for a liquid fertilizer, fertilizer material or beneficial substance permanent storage structure must have all of the following:

- a.* Secondary containment that encompasses the entire storage structure, and the storage structure must completely enclose the liquid fertilizer, fertilizer material or beneficial substance.
- b.* A functional liquid level monitoring device to prevent overfilling of the storage structure.
- c.* A functional leak detection system.
- d.* Valve and hose connections must be designed or constructed to prevent shearing.
- e.* Monthly inspections of all secondary containment and storage structure components.

44.55(3) A secondary containment structure that stores a low-nutrient product exclusively must meet all of the following conditions:

- a.* A guaranteed analysis of the low-nutrient substance intended to be stored prior to, or in conjunction with, the submission of the design plans and specifications for the permanent storage structures and secondary containment structures must be submitted to the department, and the department must approve that the substance qualifies as a low-nutrient substance.
- b.* A functional liquid level monitoring device to prevent overfilling of the storage structure must be installed and maintained.
- c.* A functional leak detection system must be installed and maintained.
- d.* Valve and hose connections must be designed or constructed to prevent shearing.
- e.* Monthly inspections of all secondary containment and storage structure components must be completed.
- f.* Any storage structures that do not completely enclose the low-nutrient substance must have the capacity to hold a 100-year rain event in addition to the product stored at all times.

44.55(4) Secondary containment structures constructed entirely or partially of earth shall comply with the following minimum requirements:

- a.* A dike shall be protected against erosion. If the slope is 30 degrees or less, grass can be sufficient protection, provided it does not interfere with the required soil seal. If greater than 30 degrees, other methods of erosion protection shall be used.
- b.* Top width of a dike shall be no less than 2½ feet. The slope should be no greater than 45 degrees.
- c.* The base shall slope to a collecting spot where storm water can be pumped over the berm, provided the liquid is not contaminated with a fertilizer, fertilizer material or beneficial substance. If contaminated with a fertilizer, fertilizer material or beneficial substance, the liquid shall be field-applied at normal fertilizer application rates or transferred to a permanent storage structure.

d. Permanent storage structures shall be anchored or placed on a raised area to prevent flotation or instability in the event of discharge into the secondary containment structure.

44.55(5) Secondary containment structures constructed of concrete shall comply with the following requirements:

- a.* The base of the secondary containment structure shall be designed to support all storage structures and their contents.
- b.* The concrete base shall be sloped to a collecting area for recovery of fertilizer material. Storm water may be discharged over the containment wall, provided the liquid is not contaminated with a fertilizer, fertilizer material or beneficial substance. If contaminated, the liquid shall be field-applied at normal fertilizer application rates or transferred to a permanent storage structure.
- c.* Permanent storage structures shall be anchored or placed on a raised area to prevent flotation or instability in the event of discharge into the secondary containment structure.

21—44.56(200) Secondary containment for nonliquid fertilizers and beneficial substances. A nonliquid fertilizer, fertilizer material and beneficial substance stored in a totally enclosed building are exempt from the requirements of this rule. Unless stored in a totally enclosed building, all

nonliquid fertilizers, fertilizer materials and beneficial substances shall be stored within a secondary containment structure. The secondary containment structure shall have a volume sufficient to retain the equivalent of 12 inches of rain. Secondary containment structures may be constructed of earth, concrete, synthetic material or any combination that is certified by a professional engineer as effective in protecting surface waters or groundwaters and meet the requirements of these rules.

44.56(1) Secondary containment structures constructed entirely or partially of earth shall comply with the following requirements:

a. A dike shall be protected against erosion. If the slope is 30 degrees or less, grass can be sufficient protection, provided it does not interfere with the required soil seal. If greater than 30 degrees, other methods of erosion protection shall be used.

b. Top width of a dike shall be no less than 2½ feet. The slope should be no greater than 45 degrees.

c. All liquid and other material collected shall be field-applied at normal fertilizer application rates or transferred to auxiliary storage tanks.

44.56(2) Low-nutrient substances may be stored without a secondary containment structure in the field of application if all of the following apply:

a. The low-nutrient substance is being temporarily stored in the field to prepare for application and is not stored as long-term storage or part of the manufacturing or mixing process.

b. The low-nutrient substance is stored in the field of application or adjacent fields of application and the amount stored does not exceed the necessary amount of nitrogen, phosphorus, or potassium to achieve optimal crop yields, as determined by average county or proven yields, or the substances recommended application rate on the acres in the fields of application. The total potential acres of application stored in any field shall not exceed an amount necessary for application on 640 acres.

c. The low-nutrient substance is stored in the field for a period not to exceed 12 weeks.

d. The low-nutrient substance meets all of the storage requirements for bulk dry animal nutrients under rule 21—49.7(200A), other than those in numbered paragraph “8,” which instead shall be 1,250 feet.

21—44.57(200) Fertilizer loading, unloading, and mixing area.

44.57(1) All loading, unloading, and mixing of a liquid fertilizer, liquid fertilizer material, or liquid beneficial substance at a permanent storage site, unless performed in the field of application, shall be done within a containment area. The containment area shall be large enough to prevent spillage onto unprotected areas and paved with asphalt, concrete, or other impervious material. It shall slope to a recovery system that will allow collected materials to move to a containment structure that complies with rule 21—44.55(200). In addition, the area shall be so constructed, using curbs or other means, as to prevent spilled materials from running out of the containment area. Any contaminated liquid or material shall be field-applied at normal fertilizer rates or used in a liquid mixing operation.

44.57(2) All loading or mixing of a nonliquid fertilizer, nonliquid fertilizer material or nonliquid beneficial substance at permanent storage sites shall be done in an area paved with asphalt, concrete or other impervious materials. The area shall also be so constructed, using curbs or other means to prevent run-on or runoff of storm water generated by a four-inch rain. The area shall contain a recessed catch basin so that contaminated water can be moved to storage tanks or a secondary containment area. Uncontaminated rain water, ice, or snow can be discharged as storm water. Any contaminated water or other materials shall be field-applied at normal fertilizer rates or used in a liquid mixing operation.

44.57(3) A spill containment structure will not be required if loading, unloading, or mixing of a nonliquid fertilizer, nonliquid fertilizer material or nonliquid beneficial substance is done entirely within an enclosed building and no washing operations are conducted within the enclosed area.

44.57(4) Unloading of all types of equipment and loading of railroad cars with nonliquid fertilizers, nonliquid fertilizer materials or nonliquid beneficial substances shall be exempt from the

containment area provisions of subrule 44.57(2), provided any materials spilled during the unloading or loading operations are promptly cleaned up and fed back into the unloading or loading system.

44.57(5) Rules 21—44.2(206) through 21—44.11(206) shall apply when fertilizers, fertilizer materials or beneficial substances and pesticides are combined.

44.57(6) Fertilizers, fertilizer materials and beneficial substances must be stored and handled in a manner that minimizes any movement of dust or vapors from off of the permanent storage site. Fertilizers, fertilizer materials and beneficial substances must be stored and handled in a manner that discourages vermin activity.

21—44.58(200) Wash water and rinsates. All washing of fertilizer, fertilizer material and beneficial substance handling and application equipment at permanent storage sites shall be conducted within an area that drains into a containment structure that complies with rule 21—44.55(200). No fertilizer rinsates or wash waters from fertilizer, fertilizer material or beneficial substance equipment shall be disposed of through sanitary or storm sewer systems. Field washing of fertilizer, fertilizer material or beneficial substance equipment is permissible and encouraged if performed at the site of final application for a given day and no runoff from the wash site occurs.

21—44.59(200) Operation requirements.

44.59(1) *Employee training.*

a. Any person who is required to transfer, mix, load, unload, or otherwise handle fertilizers, fertilizer materials or beneficial substances must receive training prior to engaging in such activities. Each employee must also receive training at least once each calendar year. The training shall include, at a minimum, instruction sufficient to ensure competence in safe handling and operating practices and appropriate response actions in the event of a discharge or other emergency.

b. Training records must be retained for five years.

44.59(2) *Site security.*

a. Access to the permanent storage site must be limited by use of physical barriers, including but not limited to fences or locked doors.

b. All main tank valves must be secured in the closed position when the facility is not in use.

c. Access to system controls and power supply must be secured when not in use.

44.59(3) *Site inspection.*

a. When any fertilizer, fertilizer material or beneficial substance is being stored at a permanent storage site, permanent storage structures and secondary containment structures must be inspected weekly. All materials and components used for permanent storage structures or secondary containment structures must be operated and maintained in accordance with the manufacturer's recommendations or best engineering practices. Any cracks, faults or other degradation of the structures must be fixed immediately.

b. Inspection records must be maintained for five years.

44.59(4) *Notice of release.* A permanent storage site shall notify the department within 24 hours of identifying any unintentional release or spill of fertilizers, fertilizer materials or beneficial substances from the permanent storage site's storage structures or secondary containment structure.

These rules are intended to implement Iowa Code section 200.14.

ENVIRONMENTAL PROTECTION COMMISSION[567]

Regulatory Analysis

Notice of Intended Action to be published: 567—Chapters 21, 22, 23, 24, 27, and 33
“Air Emissions”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 455B.133, 455B.134, and 455B.145
State or federal law(s) implemented by the rulemaking: federal Clean Air Act (42 U.S.C. §7401 et seq.) and Iowa Code sections 455B.133, 455B.134, and 455B.145

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 8, 2026
1 p.m.

Via Zoom
Register to attend the public hearing at:
us02web.zoom.us/j/86328423188?jst=3

Public Comment

Any interested person may submit written comments concerning this Regulatory Analysis, which must be received by the Department of Natural Resources (Department) no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Christine Paulson
Department of Natural Resources
6200 Park Avenue, Suite 200
Des Moines, Iowa 50321
Email: christine.paulson@dnr.iowa.gov

Purpose and Summary

The Environmental Protection Commission (Commission) proposes to amend Chapters 21, 22, 23, 24, 27, and 33 as follows:

Item 1 amends rule 567—21.1(455B) to add a definition of “variance” that is currently present in Chapter 22. The definition is proposed to be moved from Chapter 22 to Chapter 21 because the variance requirements are set forth in Chapter 21.

Item 2 amends subrule 21.10(9) to adopt by reference a voluntary alternative option to the Method 9 test method, which is the federal test method for measuring visible emissions (also known as opacity). The amendment also adopts by reference other voluntary alternative test methods and modifications published in 40 Code of Federal Regulations (CFR) Parts 60 and 63 on January 25, 2024.

Item 3 amends rule 567—21.13(455B) to adopt by reference the alternative testing provisions for Method 9 as proposed in Item 2.

Item 4 amends rule 567—22.1(455B) to update the definition of “standard metropolitan statistical area” (SMSA) to adopt by reference the changes in 40 CFR Section 58.1, which include changing the defined term to “metropolitan statistical area” (MSA).

Item 5 rescinds the definition of “variance” in rule 567—22.1(455B). As proposed in Item 1, this definition will be moved to rule 567—21.1(455B).

Item 6 amends paragraph 22.1(2)“s” to include a definition of “educational institution” regarding the construction permitting exemption for equipment used for academic purposes located at

educational institutions. The amendment does not change the definition but instead proposes to remove a reference to a repealed Iowa Code section that previously defined the term.

Item 7 amends subparagraph 22.10(3)“d”(5) to correct an outdated cross-reference.

Item 8 amends paragraph 22.10(4)“c” to correct an outdated cross-reference.

Item 9 amends the introductory paragraph of subrule 23.1(2), New Source Performance Standards (NSPS), to adopt by reference the alternative test methods in 40 CFR Part 60 as proposed in Items 2 and 3.

Item 10 removes the word “Federal” from the title of the NSPS table in subrule 23.1(2).

Item 11 amends paragraph “hh” of the NSPS table to propose adoption by reference of changes that the Environmental Protection Agency (EPA) made to the NSPS (Subpart KK) for lead acid battery manufacturing plants, as published in the CFR on February 23, 2023.

Item 12 amends paragraph “rrr” of the NSPS table to adopt by reference changes that EPA made to the NSPS (Subpart WWW) for municipal solid waste landfills (MSW landfills). The changes include amendments published after April 10, 2000, and through March 26, 2020. Those amendments were not adopted previously due to litigation. The litigation has since been resolved, and the Commission is now proposing to adopt those amendments by reference.

Item 13 proposes new paragraph “xxx” in the NSPS table to adopt by reference NSPS (Subpart XXX) for MSW landfills, which applies to MSW landfills constructed or expanded after July 17, 2014. The adoption includes the original Subpart XXX, which was published in the CFR on August 29, 2016, and subsequent amendments published through February 14, 2022. As with the amendments to Subpart WWW, Subpart XXX was not adopted previously due to litigation. The litigation has since been resolved, and the Commission is now proposing to adopt Subpart XXX by reference.

Item 14 proposes new paragraph “ddd” in the NSPS table to adopt by reference the NSPS (Subpart KKa) for new, modified, or reconstructed lead acid battery manufacturing plants. Subpart KKa applies to affected facilities for which construction, modification, or reconstruction occurred after February 23, 2022.

Item 15 amends subrule 23.1(3) to reformat adoption of the Asbestos National Emissions Standards for Hazardous Air Pollutants (NESHAP), as adopted by reference from 40 CFR Part 61, Subpart M, so that it is removed from and precedes the Federal Emissions Standards for Hazardous Air Pollutants table. The proposed amendment also restores explanatory text that was inadvertently removed from the subrule in a previous rulemaking. Additionally, the Commission is proposing to require electronic submittal for the required Asbestos NESHAP notification of building renovation and demolition. Item 15 also amends the title of the table to replace the word “Federal” with “National.”

Item 16 amends the introductory paragraph of subrule 23.1(4) to adopt by reference the alternative test methods in 40 CFR Part 63 as proposed in Items 2 and 3. Adopting the January 25, 2024, amendment date includes adoption of amendments to NESHAP Subpart QQQQ for surface coating of wood building products, as amended through March 8, 2023. No changes to paragraph 23.1(4)“cq” are necessary to adopt these amendments.

Item 17 amends the title of the table in subrule 23.1(4) to replace the word “Federal” with “National.”

Item 18 amends paragraph “ca” of the NESHAP table to adopt by reference amendments to Subpart AAAA for MSW landfills that were published through February 14, 2022. Due to the affiliation of Subpart AAAA with the requirements in NSPS Subparts WWW and XXX and the aforementioned litigation, the Commission did not previously adopt the amendments but is now proposing to do so.

Item 19 amends paragraph “ep” of the NESHAP table to adopt federal amendments to Subpart PTTTT for lead acid battery manufacturing. The proposed adoption includes federal amendments published after November 19, 2020, and through February 23, 2023. The Commission did not adopt previous amendments due to litigation. The litigation has been resolved, and the Commission is now proposing to adopt those amendments by reference.

Item 20 amends paragraph “ev” of the NESHAP table to correct the name of the affected source category because part of its name is currently not included.

Item 21 adopts new paragraph “fa” in the NESHAP table to adopt by reference the NESHAP (Subpart AAAAAAA) for asphalt processing and asphalt roof manufacturing as originally promulgated on December 2, 2009, and as amended through March 20, 2023. The Commission did not previously adopt Subpart AAAAAAA because there were no affected facilities in Iowa. However, an affected facility was recently identified when applying for an air construction permit.

Item 22 amends the introductory paragraph of subrule 23.1(5) to update adoption of federal emission guidelines for existing sources.

Item 23 updates adoption of the federal emission guidelines for existing MSW landfills by proposing to rescind and replace paragraph 23.1(5)“a.” New paragraph 23.1(5)“a” adopts by reference 40 CFR Part 62, Subpart OOO, the federal standards for MSW landfills that commenced construction on or before July 17, 2014, and have not been modified or reconstructed since that date.

Item 24 amends subrule 23.2(3) to propose updates to the exemptions for open burning. The proposed amendment corrects outdated cross-references and updates the asbestos requirements for training fires and controlled burning of a demolished building to require that notifications be submitted electronically through the Department’s specified system.

Item 25 amends paragraph 23.3(2)“b” to update references to “standard metropolitan statistical area” to reflect the current terminology, “metropolitan statistical area,” as proposed in Item 4. The amendment also corrects an outdated cross-reference.

Item 26 amends paragraph 23.5(2)“d” to correct an outdated cross-reference.

Item 27 amends paragraph 27.3(4)“b” to remove outdated and unnecessary provisions related to penalties for noncompliance.

Item 28 amends subrule 33.3(1) to update the definition of “subject to regulation” for purposes of the Prevention of Significant Deterioration (PSD) rules. The proposed amendment adopts by reference updates that EPA made to federal regulations in 40 CFR Part 98 related to greenhouse gas emissions.

Item 29 amends subrule 33.3(2) to adopt by reference updates that EPA made to the Guideline on Air Quality Models, as published on November 29, 2024, in 40 CFR Part 51, Appendix W.

Item 30 amends paragraph 33.3(18)“g” to correct an outdated cross-reference.

Analysis of Impact

1. Persons affected by the proposed rulemaking:

• Classes of persons that will bear the costs of the proposed rulemaking:

The proposed rulemaking will apply primarily to facilities that are sources of air emissions. Common facilities with air emissions include electric utilities, food and grain processors, manufacturing operations, natural gas pipelines, chemical manufacturers, metal foundries, asphalt paving plants, and concrete batch plants. Depending on the level of air emissions and type of business or process, these facilities may be subject to State or federal air quality requirements.

In particular, the rulemaking proposes to adopt several new or amended mandatory federal air quality standards. These proposed amendments are identical to the federal regulations, and the amendments do not impose any regulations on Iowa businesses not already required by federal law. Additionally, the adoption of these proposed amendments will ensure that Iowa’s administrative rules are consistent with federal regulations and not any more stringent.

The proposed amendments include adoption of updated federal NSPS and air toxics standards, also known as NESHAP. These standards apply whether they are adopted into State regulations or not; however, by incorporating these terms into the administrative rules, the Department can continue to be a delegated authority under the federal Clean Air Act (CAA). This allows the Department, rather than the EPA, to be the primary compliance and implementation agency in Iowa.

The proposed rulemaking will also apply to asbestos-related demolition or renovation projects subject to the federal Asbestos NESHAP, which commonly include commercial, industrial, and institutional buildings or bridges undergoing renovation or demolition. The requirements of the

Asbestos NESHAP have not changed. However, the Commission is proposing to require electronic submittal for the required NESHAP notification of building renovation and demolition. The Department's online Asbestos Notification System has been available since 2017, and approximately half of all notifications are currently being submitted through the system.

- **Classes of persons that will benefit from the proposed rulemaking:**

The amendments in Items 9 through 23 propose to adopt changes to the federal NSPS and NESHAP, as well as changes to federal Emission Guidelines that apply to existing facilities in specific NSPS source categories. The CAA obligates EPA to issue NSPS, NESHAP, and Emission Guidelines that set standards and deadlines for industrial, commercial, or institutional facilities to meet uniform standards for equipment operation and air pollutant emissions.

Because the NSPS, NESHAP, and Emission Guidelines proposed to be adopted by reference are federal regulations, affected sources are subject to the federal requirements regardless of whether the Commission adopts the standards into the administrative rules. However, the CAA allows a State or local agency to implement NSPS and NESHAP as a delegated authority or, in the case of the Emission Guidelines, by adopting a Federal Plan through administrative rule. Upon adoption of the standards, the Department becomes the administrator for the specific NSPS, NESHAP, or Emission Guidelines and is the primary implementation agency in Iowa. Two local agencies, those in Polk County and Linn County, implement the NSPS and NESHAP within their counties.

The administrative rules, including all compliance deadlines, are identical to the NSPS, NESHAP, and Federal Plan as of a specific CFR publication date. With delegation authority and adoption of the federal standards into the administrative rules and the rules of Polk County and Linn County, State and local agencies have the ability to make applicability determinations for facilities rather than deferring these decisions to EPA.

Additionally, this proposed rulemaking will allow Iowa citizens to realize a benefit from up-to-date rules that allow for continued prevention, abatement, and control of air pollution in the State, protecting the health and welfare of all Iowans.

2. Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:

- **Quantitative description of impact:**

The amendments proposed in Items 1, 5 through 8, 26, 27, and 30 will have no quantitative impact because they consist of minor rule reorganization, correction of outdated cross-references, and necessary updates to obsolete rule provisions. The amendments proposed in Items 2, 3, 9, and 16 may provide some monetary benefits to facilities or contractors that choose to use the alternative test methods specified by EPA. The new methods are voluntary and likely will not be used by all facilities. However, the Department is aware of businesses that are using the alternative test provisions in Method 9 for measuring visible emissions.

Items 4, 25, 28, 29, and 30 will have no quantitative impact. Items 4 and 25 update the definition of, and reference to, "standard metropolitan statistical area" to adopt by reference the changes in 40 CFR Section 58.1, which include a name change to "metropolitan statistical area." Items 28, 29, and 30 propose amendments to Chapter 33 for the PSD requirements, which include adoption by reference of a revised federal calculation for greenhouse gas emissions; adoption by reference of EPA's updates to 40 CFR Part 51, Appendix W (Guideline on Air Quality Models); and correction of an outdated cross-reference.

Items 9 through 23 that propose to adopt changes to the federal NSPS, NESHAP, and Emission Guidelines may entail additional costs for affected facilities. However, the amendments are only implementing federally mandated regulations; thus, any resulting impact originates at the federal level. These amendments are identical to the federal regulations and will not impose any regulations on Iowa businesses not already required by federal law. In some cases, the revised federal standards being adopted provide more flexibility and potential cost savings for affected businesses.

Items 15 and 24 include the proposed amendments to require submittal of the Asbestos NESHAP notification of renovation and demolition through the electronic system specified by the Department. There may be initial quantitative impacts to the affected building owners, operators, and contractors to submit their required asbestos notifications through the Department's system (currently the Asbestos Notification System available online at iowadnr.gov/environmental-protection/air-quality/eaair-services). The quantitative impacts are expected to be the minimal initial resources needed for affected parties to learn the system.

The Asbestos Notification System includes tutorials and other resources to assist facilities with submitting their notifications. Additionally, affected entities can receive free assistance with submitting electronic notifications from both the Department and the Iowa Waste Reduction Center's (IWRC's) Iowa Air Emissions Assistance Program administered by the University of Northern Iowa. The Department and the IWRC plan to provide additional outreach to notify and assist affected parties with using the online notification system.

Currently, roughly half of the parties submitting renovation and demolition notifications are already using the online system, which is approximately 1,000 notifications of the average 2,000 notifications submitted annually. At this time, the Department's air quality administrative support staff are entering the information into the online system from the roughly 1,000 paper notifications submitted annually. As such, the amendments will provide a resource savings to the Department once staff are no longer entering information from paper notifications into the online system.

- **Qualitative description of impact:**

The rulemaking will provide benefits to businesses affected by the federal regulations proposed for adoption by reference. Stakeholders typically prefer for the Department, rather than the EPA, to be the primary implementation agency in Iowa. Upon adoption of the new and amended standards, the Department is better able to work with facilities on applicability and compliance. For example, the Department will include the specific requirements of the applicable federal regulations in new and modified air permits issued to facilities. Additionally, qualifying small businesses are eligible for free technical assistance through IWRC upon adoption of the standards in the Iowa Administrative Code.

The proposed amendments that require electronic submittal of the Asbestos NESHAP notification of renovation and demolition will help ensure data accuracy and efficiency for users. Moreover, the added certainty in submitted project notifications will benefit both affected parties and the Department, and will help affected parties comply with the Asbestos NESHAP.

Further and as stated above, this proposed rulemaking, taken as a whole, will allow Iowa citizens to realize a benefit from up-to-date rules that allow for continued prevention, abatement, and control of air pollution in the State, protecting the health and welfare of all Iowans.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

There is no fiscal impact to the State of Iowa related to the proposed rulemaking.

- **Anticipated effect on State revenues:**

The rulemaking will have no impact on State revenues.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

Inaction, or not adopting this proposed rulemaking, would be a disadvantage to affected businesses and other stakeholders, as well as for the Department, for the reasons detailed above.

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

No less costly or intrusive methods exist to achieve the purpose of the proposed rulemaking.

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

The Department did not consider alternative methods because the only alternative method available would be to not propose these amendments. As stated previously, the Department considers this option to be a disadvantage to affected businesses, citizens of Iowa, and the Department.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

The proposed rule changes provide an overall benefit to affected businesses, the citizens of Iowa, and the Department.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.
- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.
- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.
- Establish performance standards to replace design or operational standards in the rulemaking for small business.
- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

The impact on small business is not expected to be substantial. However, the Department provides funding for compliance assistance services from the IWRC so that affected businesses may understand and fulfill their air quality regulatory obligations. The IWRC provides these services free of charge. In particular, the IWRC, in cooperation with the Department, is available to assist building owners and demolition and renovation contractors with submitting the required Asbestos NESHAP notifications through the Department's online system. IWRC also assists qualifying small businesses with other air quality requirements, such as NSPS, NESHAP, and permitting.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** definition of "Variance" in rule 567—21.1(455B):

"Variance" means a temporary waiver from rules or standards governing the quality, nature, duration, or extent of emissions granted by the commission for a specified period of time.

ITEM 2. Amend subrule 21.10(9) as follows:

21.10(9) Methods and procedures. Stack sampling and associated analytical methods used to evaluate compliance with emission limitations of 567—Chapter 23 or a permit condition are as follows:

a. Performance test (stack test). A stack test shall be conducted according to the U.S. Environmental Protection Agency (EPA) reference methods as specified in 40 CFR 51, Appendix M (as amended or corrected through March 29, 2023); 40 CFR 60, Appendix A (as amended or corrected through ~~March 29, 2023~~ January 25, 2024); 40 CFR 61, Appendix B (as amended or corrected through October 7, 2020); and 40 CFR 63, Appendix A (as amended or corrected through ~~March 29, 2023~~ January 25, 2024). Each test shall consist of at least three separate one-hour test runs. Unless otherwise specified by the department, EPA method, or regulation, compliance shall be assessed on the basis of the arithmetic mean of the emissions measured in the three test runs. The owner of the equipment or the owner's authorized agent may use an alternative methodology if the methodology is approved by the department in writing before testing.

b. and c. No change.

ITEM 3. Amend rule 567—21.13(455B) as follows:

567—21.13(455B) Methodology and qualified observer. The federal method for visual determination of opacity of emissions and requirements for qualified observers as defined in 40 CFR Part 60, Appendix A, Method 9, as amended through ~~November 14, 1990~~ January 25, 2024, is adopted by reference.

To qualify as an observer, a candidate must, after meeting the requirements established in 40 CFR Part 60, Appendix A, Method 9, have on record with the department a minimum of 250 readings of black plumes and 250 readings of white plumes, taken at approved smoke reading courses.

ITEM 4. Amend rule **567—22.1(455B)**, definition of “Standard metropolitan statistical area,” as follows:

~~“Standard metropolitan Metropolitan statistical area” or “SMSA MSA” means an area that has at least one city with a population of at least 50,000 and such surrounding areas as geographically defined by the U.S. Office of Management and Budget (Department of Commerce) any area included in the definition of “metropolitan statistical area” in 40 CFR Section 58.1 as amended through March 6, 2024.~~

ITEM 5. Rescind the definition of “Variance” in rule **567—22.1(455B)**.

ITEM 6. Amend paragraph **22.1(2)“s”** as follows:

s. Equipment that is not related to the production of goods or services and used exclusively for academic purposes, located at educational institutions ~~(as defined in Iowa Code section 455B-161)~~. For purposes of this exemption, “educational institution” shall mean a building in which an organized course of study or training is offered to students enrolled in kindergarten through grade 12 and served by local school districts, accredited or approved nonpublic schools, area education agencies, community colleges, institutions of higher education under the control of the state board of regents, and accredited independent colleges and universities. The equipment covered under this exemption is limited to lab hoods, art class equipment, wood shop equipment in classrooms, wood fired pottery kilns, and fuel-burning units with a capacity of less than 1 million Btu per hour fuel capacity. This exemption does not apply to incinerators.

ITEM 7. Amend subparagraph **22.10(3)“d”(5)** as follows:

(5) Operating permits. The owner or operator of a Group 4 facility shall apply for an operating permit for the facility if the facility’s annual PTE for PM₁₀ is equal to or greater than 100 tons per year as specified in 567—24.100(455B) through 567—24.300(455B). The owner or operator of a Group 4 facility that is a grain terminal elevator shall include fugitive emissions in the calculations to determine if the PTE for PM₁₀ is greater than or equal to 100 tons per year. The owner or operator also shall submit annual emissions inventories and fees, as specified in ~~567—22.106(455B)~~ 567—24.106(455B).

ITEM 8. Amend paragraph **22.10(4)“c”** as follows:

c. *Operating permits.* The owner or operator shall sum the PTE of the feed mill equipment with the PTE of the equipment at the country grain elevator, country grain terminal elevator or grain terminal elevator, as PTE is specified in 22.10(2), to determine if operating permit requirements specified in 567—24.100(455B) through 567—24.300(455B) apply to the stationary source. If the operating permit requirements apply, then the owner or operator shall apply for an operating permit as specified in 567—24.100(455B) through 567—24.300(455B). The owner or operator also shall begin submitting annual emissions inventories and fees, as specified under ~~567—22.106(455B)~~ 567—24.106(455B).

ITEM 9. Amend subrule 23.1(2), introductory paragraph, as follows:

23.1(2) New source performance standards. The federal standards of performance for new stationary sources, as defined in 40 Code of Federal Regulations Part 60 as amended or corrected through ~~June 28, 2023~~ January 25, 2024, are adopted by reference, except §60.530 through §60.539b (Part 60, Subpart AAA), and shall apply to the following affected facilities. The corresponding

40 CFR Part 60 subpart designation is provided in the table below. A different date for adoption by reference may be included with the subpart designation in the table. Reference test methods (Appendix A), performance specifications (Appendix B), determination of emission rate change (Appendix C), quality assurance procedures (Appendix F) and the general provisions (Subpart A) of 40 CFR Part 60 also apply to the affected facilities.

ITEM 10. Amend subrule **23.1(2)**, title of Federal New Source Performance Standards table (NSPS table), as follows:

Federal New Source Performance Standards (NSPS) Adopted by Reference in 23.1(2)

ITEM 11. Amend subrule **23.1(2)**, NSPS table paragraph “hh,” as follows:

hh	Lead-acid battery manufacturing plants	KK	February 27, 2014 <u>N/A</u>
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ITEM 12. Amend subrule **23.1(2)**, NSPS table paragraph “rrr,” as follows:

rrr	Municipal solid waste landfills, as defined by 40 CFR 60.751	WWW	April 10, 2000 <u>N/A</u>
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ITEM 13. Adopt the following **new** paragraph “xxx” in subrule **23.1(2)**, NSPS table:

xxx	Municipal solid waste landfills, as defined by 40 CFR 60.761	XXX	N/A
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ITEM 14. Adopt the following **new** paragraph “ddd” in subrule **23.1(2)**, NSPS table:

ddd	Lead acid battery manufacturing plants for which construction, modification or reconstruction commenced after February 23, 2022	KKa	N/A
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ITEM 15. Amend subrule 23.1(3) as follows:

23.1(3) *Emission standards for hazardous air pollutants.* The federal standards for emissions of hazardous air pollutants, 40 Code of Federal Regulations Part 61 as amended or corrected through October 7, 2020, and 40 CFR Part 503 as adopted on August 4, 1999, are adopted by reference, except 40 CFR §61.20 to §61.26, §61.90 to §61.97, §61.100 to §61.108, §61.120 to §61.127, §61.190 to §61.193, §61.200 to §61.205, §61.220 to §61.225, and §61.250 to §61.256, and shall apply to the following affected pollutants and facilities and activities listed below. The corresponding 40 CFR Part 61 subpart designation is provided in the table below, with the exception of 23.1(3)“a.” A different date for adoption by reference may be included with the subpart designation in the table. Reference test methods (Appendix B), compliance status information requirements (Appendix A), quality assurance procedures (Appendix C) and the general provisions (Subpart A) of Part 61 also apply to the affected activities or facilities.

a. Asbestos. Any of the following involves asbestos emissions: asbestos mills, surfacing of roadways, manufacturing operations, fabricating, insulating, waste disposal, spraying applications and demolition and renovation operations (Subpart M). Any person subject to notification requirements under this rule shall submit a complete and timely notification in the electronic format specified by the Department, if electronic submittal is provided. Any person subject to notification requirements under this rule shall submit fees as required in 567—Chapter 30.

**Federal National Emission Standards for Hazardous Air Pollutants (NESHAP)
Adopted by Reference in 23.1(3)**

23.1(3) paragraph	Affected source category	40 CFR Part 61 Subpart Adopted	Date of adoption (if different than 23.1(3) introductory paragraph) or note if standard is not adopted
a	Asbestos	M	N/A
b	Beryllium	C	Not adopted. No facilities in Iowa. Paragraph reserved.
c	Beryllium rocket motor firing	D	Not adopted. No facilities in Iowa. Paragraph reserved.
d	Mercury	E	N/A
e	Vinyl chloride	F	N/A
f	Equipment leaks of benzene (fugitive emission sources)	J	N/A
g	Equipment leaks of volatile hazardous air pollutants (fugitive emission sources)	V	N/A
h	Inorganic arsenic emissions from arsenic trioxide and metallic arsenic production facilities	P	Not adopted. No facilities in Iowa. Paragraph reserved.
i	Inorganic arsenic emissions from glass manufacturing plants	N	N/A
j	Inorganic arsenic emissions from primary copper smelters	O	Not adopted. No facilities in Iowa. Paragraph reserved.
k	Benzene emissions from coke by-product recovery plants	L	N/A
l	Benzene emissions from benzene storage vessels	Y	N/A
m	Benzene emissions from benzene transfer operations	BB	N/A
n	Benzene waste operations	FF	N/A

b. Reserved.

ITEM 16. Amend subrule 23.1(4), introductory paragraph, as follows:

23.1(4) *Emission standards for hazardous air pollutants for source categories.* The federal standards for emissions of hazardous air pollutants for source categories, 40 Code of Federal Regulations Part 63 as amended or corrected through ~~March 29, 2023~~ January 25, 2024, are adopted by reference, except those provisions that cannot be delegated to the states. The corresponding 40 CFR Part 63 subpart designation is provided in the table below. A different date for adoption by reference may be included with the subpart designation in the table. 40 CFR Part 63, Subpart B, incorporates the requirements of Clean Air Act Sections 112(g) and 112(j) and does not adopt standards for a specific affected facility. Test methods (Appendix A), sources defined for early reduction provisions (Appendix B), and determination of the fraction biodegraded (Fbio) in the biological treatment unit (Appendix C) of Part 63 also apply to the affected activities or facilities.

ITEM 17. Amend subrule **23.1(4)**, title of the Federal Emission Standards for Hazardous Air Pollutants for Source Categories table (NESHAP table), as follows:

Federal National Emission Standards for Hazardous Air Pollutants (NESHAP) for Source Categories Adopted by Reference in 23.1(4)

ITEM 18. Amend subrule **23.1(4)**, NESHAP table paragraph “ca,” as follows:

ca	Emission standards for hazardous air pollutants: municipal solid waste landfills	AAAA	April 20, 2006 N/A
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ITEM 19. Amend subrule **23.1(4)**, NESHAP table paragraph “ep,” as follows:

ep	Emission standards for hazardous air pollutants for <u>area sources</u> : lead acid battery manufacturing area sources	PPPPPP	November 19, 2020 N/A
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ITEM 20. Amend subrule **23.1(4)**, NESHAP table paragraph “ev,” as follows:

ev	Emission standards for hazardous air pollutants for area sources: <u>chemical manufacturing</u>	VVVVVV	N/A
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ITEM 21. Adopt the following **new** paragraph “fa” in subrule **23.1(4)**, NESHAP table:

fa	Emission standards for hazardous air pollutants for area sources: asphalt processing and asphalt roofing manufacturing	AAAAAAA	N/A
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ITEM 22. Amend subrule 23.1(5), introductory paragraph, as follows:

23.1(5) Emission guidelines. The emission guidelines and compliance times for existing sources, as defined in 40 Code of Federal Regulations Part 60 as amended through ~~March 21, 2011~~ the dates noted in the paragraphs below, shall apply to the following affected facilities. ~~The corresponding 40 CFR Part 60 subpart designation is in parentheses. A different CFR reference and date for adoption by reference may be included with the subpart designation indicated in the paragraphs of this subrule.~~ The control of the designated pollutants will be in accordance with federal standards established in Sections 111 and 129 of the Act and 40 CFR Part 60, Subpart B (Adoption and Submittal of State Plans for Designated Facilities), and the applicable subpart(s) for the existing source. Reference test methods (Appendix A), performance specifications (Appendix B), determination of emission rate change (Appendix C), quality assurance procedures (Appendix F) and the general provisions (Subpart A) of 40 CFR Part 60, as adopted by reference in 23.1(2), also apply to the affected facilities.

ITEM 23. Rescind paragraph **23.1(5)“a”** and adopt the following **new** paragraph in lieu thereof:

a. Emission guidelines and compliance times for the control of designated pollutants from certain designated municipal solid waste (MSW) landfills (40 CFR Part 62, Subpart OOO). Emission guidelines and compliance times for municipal solid waste landfills that commenced construction on or before July 17, 2014, and have not been modified or reconstructed since July 17, 2014, shall be in accordance with federal standards established in Subpart OOO of 40 CFR Part 62 as amended through February 14, 2022.

ITEM 24. Amend subrule 23.2(3) as follows:

23.2(3) Exemptions. The open burning exemptions specified in this subrule do not provide exemptions from any other applicable environmental regulations. In particular, the exemptions contained in this subrule do not absolve any person from compliance with the rules for solid waste disposal, including ash disposal, and solid waste permitting contained in 567—Chapters 100 through ~~130~~ 109 or the rules for storm water runoff and storm water permitting contained in ~~567—Chapters 60 and 64~~ 567—Chapter 60. The following exemptions apply unless prohibited by local ordinances or regulations, except that the exemptions for open burning of trees and tree trimming (23.2(3)“b”),

landscape waste (23.2(3)“d”), residential waste (23.2(3)“f”), agricultural structures (23.2(3)“i”), and demolished buildings (23.2(3)“j”) are unavailable within the cities of Cedar Rapids, Marion, Hiawatha, Council Bluffs, Carter Lake, Des Moines, West Des Moines, Clive, Windsor Heights, Urbandale, and Pleasant Hill.

a. to f. No change.

g. *Training fires.* For purposes of 23.2(3), a “training fire” is a fire set for the purposes of conducting bona fide training of public or industrial employees in firefighting methods. For purposes of this paragraph, “bona fide training” means training that is conducted according to the National Fire Protection Association 1403 Standard on Live Fire Training Evolutions (2002 Edition) or a comparable training fire standard. A training fire may be conducted, provided that all of the following conditions are met:

(1) A training fire on a building is conducted with the building structurally intact.

(2) The training fire does not include the controlled burn of a demolished building.

(3) If the training fire is to be conducted on a building, ~~written~~ notification is provided to the department ~~on DNR Form 542-8010, Notification of an Iowa Training Fire Demolition or a Controlled Burn of a Demolished Building,~~ and is postmarked or delivered to the director as specified in 23.2(3)“g”(4) and must be submitted at least ten working days before such action commences.

(4) Notification shall be made through the electronic submittal method specified by the department and in accordance with 40 CFR Section 61.145, “Standard for Demolition and Renovation” of the asbestos National Emission Standard for Hazardous Air Pollutants (NESHAP) as amended through January 16, 1991.

(5) All asbestos-containing materials shall be removed prior to the training fire.

(6) Asphalt roofing may be burned in the training fire only if notification to the director contains testing results indicating that none of the layers of asphalt roofing contain asbestos. During each calendar year, each fire department may conduct no more than two training fires on buildings where asphalt roofing has not been removed, provided that for each of those training fires the asphalt roofing material present has been tested to ensure that it does not contain asbestos. Each fire department’s limit on the burning of asphalt roofing shall include both training fires and the controlled burning of a demolished building, as specified in 23.2(3)“j.”

(7) Rubber tires shall not be burned during a training fire.

h. and i. No change.

j. *Controlled burning of a demolished building.* A city, as “city” is defined in Iowa Code section 362.2(4), with approval of its council, as “council” is defined in Iowa Code section 362.2(8), may conduct a controlled burn of a demolished building. A city is the only party that may conduct such a burn and is responsible for ensuring that all of the following conditions are met:

(1) Prohibition. The controlled burning of a demolished building is prohibited within the city limits of Cedar Rapids, Marion, Hiawatha, Council Bluffs, Carter Lake, Des Moines, West Des Moines, Clive, Windsor Heights, Urbandale, Pleasant Hill, Buffalo, Davenport, Mason City or any other area where area-specific state implementation plans require the control of particulate matter.

(2) Notification requirements. For each building proposed to be burned, the city fire department or a city official, on behalf of the city, shall submit to the department a completed notification postmarked at least 10 working days prior to commencing demolition and at least 30 days before the proposed controlled burn commences. Documentation of city council approval shall be submitted with the notification. Information required to be provided shall include the exact location of the burn site; the approximate distance to the nearest neighboring residence or business; the method used by the city to notify nearby residents of the proposed burn; an explanation of why alternative methods of demolition debris management are not being used; and information required by 40 CFR Section 61.145, “Standard for Demolition and Renovation” of the asbestos National Emission Standard for Hazardous Air Pollutants (NESHAP), as amended through January 16, 1991. Notification shall be provided ~~on DNR Form 542-8010, Notification of an Iowa Training Fire Demolition or a Controlled Burn of a Demolished Building~~ through the electronic submittal system specified by the department.

For burns conducted outside the city limits, the city shall send to the chairperson of the applicable county board a copy of the completed ~~DNR notification Form 542-8010~~ and documentation of city council approval. Notification to the county board shall be postmarked, faxed or sent by email at least 30 days before the proposed controlled burn commences.

(3) to (11) No change.

(12) Compliance with other applicable environmental regulations. Compliance with the exemption requirements in this paragraph shall not absolve a city of the responsibility to comply with any other applicable environmental regulations. In particular, a city conducting a controlled burn of a demolished building shall comply with all applicable solid waste disposal, including ash disposal, and solid waste permitting rules contained in 567—Chapters 100 through ~~130~~ 109, as well as all applicable storm water discharge and storm water permitting rules contained in ~~567—Chapters 60 and 64~~ 567—Chapter 60.

ITEM 25. Amend paragraph **23.3(2)“b”** as follows:

b. Combustion for indirect heating. Emissions of particulate matter from the combustion of fuel for indirect heating or for power generation shall be limited by the ASME Standard APS-1, Second Edition, November 1968, “Recommended Guide for the Control of Dust Emission—Combustion for Indirect Heat Exchangers.” For the purpose of this paragraph, the allowable emissions shall be calculated from equation (15) in that standard, with $Comax^2=50$ micrograms per cubic meter. The maximum ground level dust concentrations designated are above the background level. For plants with 4,000 million Btu/hour input or more, the “a” factor shall be 1.0. In plants with less than 4,000 million Btu/hour input, appropriate “a” factors, less than 1.0, shall be applied. Pertinent correction factors, as specified in the standard, shall be applied for installations with multiple stacks. However, for fuel-burning units in operation on January 13, 1976, the maximum allowable emissions calculated under APS-1 for the facility’s equipment configuration on January 13, 1976, shall not be increased even if the changes in the equipment or stack configuration would otherwise allow a recalculation and a higher maximum allowable emission under APS-1.

(1) Outside any ~~standard~~ metropolitan statistical area, the maximum allowable emissions from each stack, irrespective of stack height, shall be 0.8 pounds of particulates per million Btu input.

(2) Inside any ~~standard~~ metropolitan statistical area, the maximum allowable emission from each stack, irrespective of stack height, shall be 0.6 pounds of particulates per million Btu input.

(3) No change.

(4) Measurements of emissions from a particulate source will be made in accordance with the provisions of ~~567—Chapter 25~~ 567—Chapter 21.

(5) No change.

ITEM 26. Amend paragraph **23.5(2)“d”** as follows:

d. Compliance with the requirements of 23.5(2) shall not constitute an exemption from compliance with any other applicable environmental regulations. In particular, compliance with these requirements shall not absolve any person from compliance with the requirements set forth in ~~567—Chapter 64~~ 567—Chapter 60 that are applicable to industrial anaerobic lagoons.

ITEM 27. Amend paragraph **27.3(4)“b”** as follows:

b. Penalties. The penalties specified in such ordinance or regulations shall include fines; and injunctive relief and sealing of equipment found to be not in compliance with applicable provisions of the ordinance or regulations.

ITEM 28. Amend subrule **33.3(1)**, definition of “Subject to regulation,” as follows:

“*Subject to regulation*” means, for any air pollutant, that the pollutant is subject to either a provision in the Act, or a nationally applicable regulation codified by the Administrator and published in 40 CFR Subchapter C (Air Programs) that requires actual control of the quantity of emissions of that pollutant, and that such a control requirement has taken effect and is operative to control, limit or restrict the quantity of emissions of that pollutant released from the regulated activity, except that:

1. Greenhouse gases (GHGs), the air pollutant defined in 40 CFR 86.1818-12(a) (as amended through September 15, 2011) as the aggregate group of six greenhouse gases that includes carbon dioxide, nitrous oxide, methane, hydrofluorocarbons, perfluorocarbons, and sulfur hexafluoride, shall not be subject to regulation except as provided in paragraph “4,” and shall not be subject to regulation if the stationary source maintains its total sourcewide emissions below the GHG PAL level, meets the requirements in 567—33.9(455B), and complies with the PAL permit containing the GHG PAL.

2. For purposes of paragraphs “3” and “4,” the term “tpy CO₂ equivalent emissions (CO₂e)” shall represent an amount of GHGs emitted and shall be computed as follows:

(a) Multiply the mass amount of emissions (tpy) for each of the six greenhouse gases in the pollutant GHGs by the associated global warming potential of the gas published at 40 CFR Part 98, Subpart A, Table A-1, “Global Warming Potentials,” (as amended through ~~December 24, 2014~~ April 25, 2024). For purposes of this definition, prior to July 21, 2014, the mass of the greenhouse gas carbon dioxide shall not include carbon dioxide emissions resulting from the combustion or decomposition of non-fossilized and biodegradable organic material originating from plants, animals, or microorganisms (including products, by-products, residues and waste from agriculture, forestry and related industries as well as the non-fossilized and biodegradable organic fractions of industrial and municipal wastes, including gases and liquids recovered from the decomposition of non-fossilized and biodegradable organic material).

(b) No change.

3. No change.

4. Beginning January 2, 2011, the pollutant GHGs are subject to regulation if:

(a) The stationary source is a new major stationary source for a regulated NSR pollutant that is not a GHG, and also will emit or will have the potential to emit 75,000 tpy CO₂e or more, or

(b) The stationary source is an existing major stationary source for a regulated NSR pollutant that is not a GHG, and also will have an emissions increase of a regulated NSR pollutant and an emissions increase of 75,000 tpy CO₂e or more.

ITEM 29. Amend subrule 33.3(2) as follows:

33.3(2) *Applicability.* The requirements of this rule (PSD program requirements) apply to the construction of any new “major stationary source” as defined in 33.3(1) or any project at an existing major stationary source in an area designated as attainment or unclassifiable under Section 107(d)(1) (A)(ii) or (iii) of the Act.

In addition to the provisions set forth in 567—33.3(455B) through 567—33.9(455B), the provisions of 40 CFR Part 51, Appendix W (Guideline on Air Quality Models) as amended through ~~January 17, 2017~~ November 29, 2024, are adopted by reference. Provisions set forth in 567—33.3(455B) through 567—33.9(455B) that are adopted by reference from 40 CFR 51.166 or 52.21 are as amended through July 19, 2021, unless otherwise noted. The following phrases contained in 40 CFR 51.166 are not adopted by reference: “it shall also provide that,” “mechanism whereby,” “the plan may provide that,” “the plan provides that,” “the plan shall provide,” and “the plan shall provide that.” Additionally, the term “the plan” shall mean “State Implementation Plan” or “SIP.”

a. to i. No change.

ITEM 30. Amend paragraph **33.3(18)“g”** as follows:

g. The owner or operator of the source shall make the information required to be documented and maintained pursuant to paragraph 33.3(18)“f” available for review upon request for inspection by the department or the general public pursuant to the requirements for Title V operating permits contained in ~~567—subrule 22.107(6)~~ 567—subrule 24.107(6).

HUMAN SERVICES DEPARTMENT[441]

Regulatory Analysis

Notice of Intended Action to be published: 441—subparagraph 75.6(6)“b”(4)
“Conditions of Eligibility”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 249A.3(2)“a”(1)(b)
State or federal law(s) implemented by the rulemaking: Social Security Act Sections 1916A and 1902(a)(10)(A)(ii)(XIII)

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 7, 2026
10 a.m.

Microsoft Teams
Meeting ID: 281 659 270 554 77
Passcode: 5vm2zr7S

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by the Department of Health and Human Services no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Victoria L. Daniels
Department of Health and Human Services
Lucas State Office Building
321 East 12th Street
Des Moines, Iowa 50319
Phone: 515.829.6021
Email: compliance@hhs.iowa.gov

Purpose and Summary

This proposed rulemaking implements the required annual premium update for applicants and recipients under the Medicaid for Employed Persons with Disabilities (MEPD) program with income over 150 percent of the federal poverty level (FPL).

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
 - **Classes of persons that will bear the costs of the proposed rulemaking:**
MEPD recipients will see their premiums increase beginning August 1, 2026.
 - **Classes of persons that will benefit from the proposed rulemaking:**
The State of Iowa benefits from this proposed rulemaking because imposing a monthly premium helps to ensure program sustainability and increases a member’s personal responsibility for the member’s medical care.
2. **Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**
 - **Quantitative description of impact:**
The new premium scale reflects the adjustment in the maximum premium allowed based upon the cost of State employees’ health insurance.

MEPD eligibility is based upon countable household income of no more than 250 percent of the FPL for the household size. MEPD premiums are assessed based on gross individual income.

- **Qualitative description of impact:**

The Department is requesting these changes because Iowa Code section 249A.3(2)“a”(1)(b) requires that “the maximum premium payable by an individual whose income exceeds one hundred fifty percent of the official poverty guidelines shall be commensurate with the cost of state employees’ group health insurance in this state.” The average cost to the State employees’ health insurance for a single person is \$982 effective January 1, 2026. Therefore, the maximum premium must not be above that amount.

3. **Costs to the State:**

- **Implementation and enforcement costs borne by the agency or any other agency:**

The Department incurs personnel and other administrative costs associated with administering the MEPD program.

- **Anticipated effect on State revenues:**

The anticipated effect of the proposed premium change on State revenue for fiscal year 2027 is \$31,839.

4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**

These changes are required by Iowa Code section 249A.3(2)“a”(1)(b).

5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**

These changes are required by Iowa Code section 249A.3(2)“a”(1)(b).

6. **Alternative methods considered by the agency:**

- **Description of any alternative methods that were seriously considered by the agency:**

Not applicable.

- **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**

Not applicable.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.

- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.

- Consolidate or simplify the rulemaking’s compliance or reporting requirements for small business.

- Establish performance standards to replace design or operational standards in the rulemaking for small business.

- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This proposed rulemaking has no impact on small business.

Text of Proposed Rulemaking

ITEM 1. Amend subparagraph **75.6(6)“b”(4)** as follows:

(4) Premiums will be assessed as follows:

IF THE INCOME OF THE APPLICANT IS ABOVE:	THE MONTHLY PREMIUM IS:
150% of Federal Poverty Level	\$43 <u>\$44</u>
165% of Federal Poverty Level	\$59 <u>\$60</u>
180% of Federal Poverty Level	\$70 <u>\$72</u>
200% of Federal Poverty Level	\$82 <u>\$84</u>
225% of Federal Poverty Level	\$97 <u>\$99</u>
250% of Federal Poverty Level	\$113 <u>\$115</u>
300% of Federal Poverty Level	\$141 <u>\$144</u>
350% of Federal Poverty Level	\$171 <u>\$175</u>
400% of Federal Poverty Level	\$202 <u>\$206</u>
450% of Federal Poverty Level	\$233 <u>\$238</u>
550% of Federal Poverty Level	\$291 <u>\$296</u>
650% of Federal Poverty Level	\$351 <u>\$358</u>
750% of Federal Poverty Level	\$413 <u>\$421</u>
850% of Federal Poverty Level	\$488 <u>\$497</u>
1000% of Federal Poverty Level	\$586 <u>\$597</u>
1150% of Federal Poverty Level	\$685 <u>\$699</u>
1300% of Federal Poverty Level	\$790 <u>\$806</u>
1480% of Federal Poverty Level	\$913 <u>\$931</u>

HUMAN SERVICES DEPARTMENT[441]

Regulatory Analysis

Notice of Intended Action to be published: 441—Chapter 184
“Individual and Family Direct Support”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 225C
State or federal law(s) implemented by the rulemaking: Executive Order 10

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 7, 2026
10 a.m.

Microsoft Teams
Meeting ID: 281 659 270 554 77
Passcode: 5vm2zr7S

Public Comment

Any interested person may submit written or oral comments concerning this Regulatory Analysis, which must be received by the Department of Health and Human Services no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Victoria L. Daniels
Department of Health and Human Services
Lucas State Office Building
321 East 12th Street
Des Moines, Iowa 50319
Phone: 515.829.6021
Email: compliancerules@hhs.iowa.gov

Purpose and Summary

This proposed rulemaking is being undertaken as a result of a Red Tape Rule Review pursuant to Executive Order 10. The Department’s review found Chapter 184 describes programs that have already sunset and for which there is no longer statutory authority. The Family Support Subsidy program was designed to assist families in staying together by defraying some of the costs of caring for a child with special needs living at home. The chapter also defined and structured the corresponding comprehensive family support program, known as Children At Home. This program was designed to assist families raising a child with a disability in obtaining needed services and supports. Because the programs and the statutory authority for rulemaking are no longer in place, the Department is proposing to rescind the chapter.

Analysis of Impact

- Persons affected by the proposed rulemaking:**
 - Classes of persons that will bear the costs of the proposed rulemaking:**
There are no costs associated with this proposed rulemaking.
 - Classes of persons that will benefit from the proposed rulemaking:**
There is no particular benefit or detriment as a result of this proposed rulemaking.
- Impact of the proposed rulemaking, economic or otherwise, including the nature and amount of all the different kinds of costs that would be incurred:**

- **Quantitative description of impact:**
One chapter will be rescinded and reserved as a result of this proposed rulemaking.
 - **Qualitative description of impact:**
There is no particular benefit or detriment as a result of this proposed rulemaking.
3. **Costs to the State:**
- **Implementation and enforcement costs borne by the agency or any other agency:**
There are no costs associated with this proposed rulemaking.
 - **Anticipated effect on State revenues:**
This proposed rulemaking has no effect on State revenues.
4. **Comparison of the costs and benefits of the proposed rulemaking to the costs and benefits of inaction:**
Not applicable.
5. **Determination whether less costly methods or less intrusive methods exist for achieving the purpose of the proposed rulemaking:**
Not applicable.
6. **Alternative methods considered by the agency:**
- **Description of any alternative methods that were seriously considered by the agency:**
Not applicable.
 - **Reasons why alternative methods were rejected in favor of the proposed rulemaking:**
Not applicable.

Small Business Impact

If the rulemaking will have a substantial impact on small business, include a discussion of whether it would be feasible and practicable to do any of the following to reduce the impact of the rulemaking on small business:

- Establish less stringent compliance or reporting requirements in the rulemaking for small business.
- Establish less stringent schedules or deadlines in the rulemaking for compliance or reporting requirements for small business.
- Consolidate or simplify the rulemaking's compliance or reporting requirements for small business.
- Establish performance standards to replace design or operational standards in the rulemaking for small business.
- Exempt small business from any or all requirements of the rulemaking.

If legal and feasible, how does the rulemaking use a method discussed above to reduce the substantial impact on small business?

This proposed rulemaking has no impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind and reserve **441—Chapter 184**.

ARC 0126D**ECONOMIC DEVELOPMENT AUTHORITY[261]****Notice of Intended Action****Proposing rulemaking related to historic preservation tax credit
and providing an opportunity for public comment**

The Economic Development Authority hereby proposes to rescind Chapter 49, “Historic Preservation Tax Credit,” Iowa Administrative Code, and to adopt a new Chapter 49 with the same title.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapter 404A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 404A.

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to rescind Chapter 49 and adopt a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Historic Preservation Tax Credit available pursuant to Iowa Code chapter 404A as amended by 2025 Iowa Acts, Senate File 975. The program provides tax credits for the qualified rehabilitation expenditures for historic properties.

The new chapter will be clearer and more concise throughout and will omit language that duplicates statute. The new chapter will also incorporate content from 223—Chapter 48, which was adopted by the State Historic Preservation Office (SHPO) prior to its alignment with the Authority in 2023 Iowa Acts, Senate File 514. 223—Chapter 48 relates to the SHPO’s review of projects receiving tax credits and will be rescinded as part of a concurrent rulemaking (**ARC 0171D**, IAB 3/18/26).

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026. A public hearing was held on the following date(s):

- January 27, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Authority no later than 4:30 p.m. on April 9, 2026. Comments should be directed to:

Lisa Connell
 Iowa Economic Development Authority
 1963 Bell Avenue, Suite 200
 Des Moines, Iowa 50315
 Phone: 515.348.6163
 Email: lisa.connell@iowaeda.com

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

April 7, 2026 10 to 10:15 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review
April 9, 2026 3:30 to 3:45 p.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Authority and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Rescind 261—Chapter 49 and adopt the following **new** chapter in lieu thereof:

CHAPTER 49 HISTORIC PRESERVATION TAX CREDIT

261—49.1(404A) Definitions. For purposes of this chapter, unless the context otherwise requires:

“*Agreement*” means an agreement between an eligible taxpayer and the authority entered into pursuant to Iowa Code section 404A.3(3) and rule 261—49.11(404A).

“*Applicant*” means an eligible taxpayer that has submitted an application pursuant to this chapter.

“*Authority*” means the economic development authority established pursuant to Iowa Code section 15.105.

“*Authority’s website*” means the information and related content found at opportunityiowa.gov.

“*Barn*” means an agricultural building or structure, in whatever shape or design, that was originally used for the storage of farm products or feed or for the housing of farm animals, poultry, or farm equipment.

“*Eligible taxpayer*” means the same as defined in Iowa Code section 404A.1(2).

“*Federal rehabilitation credit*” means the tax credit allowed under Section 47 of the Internal Revenue Code.

“*Federal standards*” means the U.S. Secretary of the Interior’s standards for rehabilitation set forth in 36 CFR §67.7.

“*Government funding*” includes but is not limited to funding the applicant received from a federal, state, or local government; funding from a third party or a series of third parties where those funds originally came from a government or were derived from a government payment, grant, loan, tax credit or rebate or other government incentive; or funding from a third party or a series of third parties where those funds are derived from, secured by, or otherwise received in anticipation of a government payment, grant, loan, tax credit or rebate or other government incentive.

“*Historically significant*” means a property that is at least one of the following:

1. Property listed on the National Register of Historic Places or eligible for such listing.
2. Property designated as contributing to a district listed in the National Register of Historic Places or eligible for such designation.
3. Property or district designated a local landmark by a city or county ordinance.
4. A barn constructed prior to 1937.

“*Large project*” means a qualified rehabilitation project with estimated final qualified rehabilitation expenditures of more than \$750,000.

“*National Register of Historic Places*” means the same as described in 36 CFR §60.

“*Nonprofit organization*” means the same as defined in Iowa Code section 404A.1(3).

“*Part 1 application*” means an application submitted to SHPO to determine whether a property is historically significant.

“*Part 2 application*” means an application submitted to SHPO to determine whether the proposed rehabilitation work meets the federal standards.

“*Part 2B application*” means an application submitted to the authority, after a Part 2 application has been approved by SHPO but before a Part 3 application is submitted, to determine whether a project should be registered for a tentative tax credit award.

“*Part 3 application*” means an application submitted to the authority, after a Part 2B application is approved, to determine whether a project has complied with the terms of an agreement as well as with applicable laws, rules and regulations, including federal standards, and is therefore eligible for issuance of a tax credit certificate.

“*Placed in service*” means placed in a condition or state of readiness and availability for a specifically assigned function.

“*Program*” means the historic preservation tax credit program established pursuant to Iowa Code chapter 404A and this chapter.

“*Property*” means the real property that is the subject of a “qualified rehabilitation project” or that is the subject of an application to become a qualified rehabilitation project.

“*Qualified rehabilitation expenditures*” or “*QREs*” means expenditures that meet the definition of “qualified rehabilitation expenditures” in Section 47 of the Internal Revenue Code and as described in rule 261—49.3(404A).

“*Qualified rehabilitation project*” or “*project*” means the same as defined in Iowa Code section 404A.1(6).

“*Related entities*” means any entity owned or controlled in whole or in part by the applicant; any person or entity that owns or controls in whole or in part the applicant; or any entity owned or controlled in whole or in part by any current or prospective officer, principal, director, or owner of the applicant.

“*Related persons*” means any current or prospective officer, principal, director, member, shareholder, partner, or owner of the applicant.

“*SHPO*” means the state historic preservation office established within the authority and subject to the direction of the state historic preservation officer appointed pursuant to Iowa Code section 15.121.

“*Small project*” means a qualified rehabilitation project with estimated final qualified rehabilitation expenditures of \$750,000 or less.

“*Tax credit*” means the historic preservation tax credit established in Iowa Code chapter 404A.

261—49.2(404A) Single-family dwelling units.

49.2(1) As part of the evaluation of any application submitted pursuant to this chapter, the authority, including SHPO, shall evaluate whether a property should be classified as a single-family

dwelling unit and whether an applicant proposes a qualified rehabilitation project, both as described in Iowa Code section 404A.1(6).

49.2(2) To determine whether a property should be classified as a single-family dwelling unit for the purposes of Iowa Code section 404A.1(6), the authority may consider factors such as:

- a. Whether a dwelling unit is separated from other dwelling units by a ground-to-roof wall;
- b. Whether the dwelling unit has a separate heating system;
- c. Whether the dwelling unit has an individual meter for public utilities;
- d. Whether the dwelling unit has other dwelling units above or below;
- e. The current use of the property; and
- f. The intended future use of the property.

49.2(3) A building used for both commercial and residential purposes will be considered a single-family dwelling unit if more than 50 percent of the building is used for residential purposes as determined by the authority.

49.2(4) An applicant shall have the burden to establish that a proposed project including single-family dwelling units will result in two or more new single-family dwelling units that were not available for occupancy as residential housing during the immediately preceding consecutive six months prior to commencement of rehabilitation work on the property and the dwelling units are located in the same neighborhood.

49.2(5) The exclusion of single-family dwelling units as qualified rehabilitation projects in Iowa Code section 404A.1(6) does not apply if a Part 1 application was submitted for a property prior to July 1, 2025.

261—49.3(404A) Qualified rehabilitation expenditures. Qualified rehabilitation expenditures may include:

49.3(1) For projects registered on or after January 1, 2023, expenditures incurred within five years prior to the date an agreement is entered into under Iowa Code section 404A.3(3).

49.3(2) Reasonable developer fees. The authority may establish limits on developer fees and may adjust those limits. Any adjustment made to the established limit will take effect 24 months after the adjustment is published on the authority's website. Developer fees that are qualified rehabilitation expenditures and that meet the limits effective at the time the Part 2B application is submitted shall be deemed reasonable by the authority.

261—49.4(404A) Small projects.

49.4(1) If an applicant anticipates that the final qualified rehabilitation expenditures will exceed \$750,000, the applicant shall not submit its application as a small project. The authority will not permit a small project applicant to submit additional or amended applications that would cause the final qualified rehabilitation expenditures to exceed \$750,000.

49.4(2) For applicants that receive credits from the small project allocation, the cumulative total award for multiple applications for a single property shall not exceed \$750,000 in qualified rehabilitation expenditures plus any allowable cost overruns as described in subrule 49.11(1) regardless of the final qualified rehabilitation expenditures.

49.4(3) Small project Part 2B applications may be accepted on a continuous basis or may be accepted during one or more application periods; however, an application must be submitted no later than 12 months after receipt of approval of a Part 2 application. Small project Part 2B applications may be evaluated on a first-come, first-served basis, subject to the availability of tax credits.

261—49.5(404A) Tax credit eligibility. Only an eligible taxpayer may submit an application pursuant to this chapter. A nonprofit organization may submit an application pursuant to this chapter if the nonprofit organization is the fee simple owner of the property.

49.5(1) In any application submitted pursuant to this chapter, an applicant that is not the fee simple owner of the property must provide the following:

- a. Documentation that the property owner is aware of the application and has no objection.

b. Certification that the applicant understands that the authority will not issue a tax credit pursuant to this chapter if the applicant is not the fee simple owner or not otherwise an eligible taxpayer.

49.5(2) At the time a Part 1 application or Part 2 application is submitted, an applicant will be expected to provide preliminary documentation of the applicant's status as an eligible taxpayer.

a. An applicant that is the fee simple owner shall provide title documentation. If the title is held in the name of an entity, the applicant shall also provide documentation that indicates that the signatory is the authorized representative of the entity.

b. An applicant that is not the fee simple owner but plans to apply for the federal rehabilitation credit shall provide a copy of the approved federal Part 1 application, unless the property is individually listed on the National Register of Historic Places, and certify that the applicant plans to apply and expects to qualify for the federal rehabilitation credit.

49.5(3) At the time an eligible taxpayer enters an agreement with the authority pursuant to rule 261—49.11(404A), the eligible taxpayer must provide documentation that the eligible taxpayer is a fee simple owner or has a binding qualified long-term lease that meets the requirements of the federal rehabilitation credit.

49.5(4) A governmental body as defined in Iowa Code section 362.2 is not eligible to apply for tax credits.

261—49.6(404A) Applications. All applications and other filings related to the program shall be on such forms and in accordance with such instructions as may be established by the authority, including SHPO. Information about the program, including a link to the online applications and instructions, may be obtained by visiting the authority's website. An application shall not be considered submitted for review until the application is completed and all required supporting documentation and information are provided.

261—49.7(404A) Part 1 application.

49.7(1) *Submission period.* Part 1 applications may be submitted year-round. A Part 1 application must be submitted prior to the project being completed and placed in service.

49.7(2) *Required information.* Applicants must provide a site plan, photographs of the property taken prior to any rehabilitation and any new construction, a copy of the county assessor's statement for the property, applicable documentation of the applicant's status as an eligible taxpayer as described in rule 261—49.5(404A), information about the current and intended future uses of the property, and such other information as SHPO may require to assess whether the property is historically significant.

49.7(3) *Review process.* Generally, the SHPO will review fully completed Part 1 applications within 90 calendar days of receipt; however, this time frame is not mandatory. If the application is incomplete when submitted or if for any other reason SHPO must request additional information, the 90-day review period will restart when the requested information is received by the SHPO. The application may be rejected if any requested information is not provided.

49.7(4) *Response from SHPO.* Upon completion of the review, SHPO shall issue a determination regarding whether the property meets the requirements to be considered historically significant.

49.7(5) *Period of validity.* A determination that the property meets the requirements to be considered historically significant shall be valid for five years from the issuance of the determination, provided that the property is maintained in a manner consistent with federal standards and that the fee simple owner of the property remains the same during such period. Changes to the property that are not approved by SHPO shall automatically invalidate the determination of historical significance and require a new Part 1 application.

49.7(6) *Amendments.* An applicant may amend an approved Part 1 application prior to submission of a Part 2 application.

261—49.8(404A) Preapplication meeting. Once the completed Part 1 application is submitted, the applicant may request a preapplication meeting following the instructions provided by SHPO. The meeting will take place no fewer than 30 days after the submission of the Part 1 application and prior to

submission of the Part 2 application. SHPO may instruct applicants on information to be submitted prior to the meeting or to be provided at the meeting.

261—49.9(404A) Part 2 application.

49.9(1) *Submission period.* Part 2 applications may be submitted at any time after the project has received an approved Part 1 application and the applicant has participated in a preapplication meeting.

49.9(2) *Required information.* The applicant must provide any information requested by SHPO, including but not limited to:

- a. A detailed description of the rehabilitation;
- b. An estimate of the total costs related to the rehabilitation and other work to be completed on the property, regardless of whether the costs are qualified rehabilitation costs;
- c. An estimate of the qualified rehabilitation expenditures;
- d. Photographs;
- e. Applicable documentation of the applicant's status as an eligible taxpayer as described in rule 261—49.5(404A);
- f. Information about the current and intended future uses of the property; and
- g. Whether the applicant plans to submit a Part 2B application as a small project or a large project.

49.9(3) *Review process.* Generally, SHPO will review fully completed Part 2 applications within 90 calendar days of receipt; however, this time frame is not mandatory. If the application is incomplete when submitted or if SHPO must request additional information, the 90-day review period will restart when SHPO receives the requested information. The application may be rejected if any requested information is not provided.

49.9(4) *Response from SHPO.* The review of the complete Part 2 application will result in one of three responses:

- a. The project is eligible to submit a Part 2B application because the proposed rehabilitation described in the application meets the federal standards;
- b. The project is eligible to submit a Part 2B application because the proposed rehabilitation described in the application will likely meet the federal standards if stipulated conditions are met; or
- c. The project is ineligible to submit a Part 2B application because the proposed rehabilitation does not meet the federal standards. The project may amend its Part 2 application or submit a new Part 2 application for the property to propose a rehabilitee that meets the federal standards.

49.9(5) *Amendments.* An applicant shall amend an approved Part 2 application to request review of modifications to the previously approved description of rehabilitation, including changes to the ownership of the project. Amendments to the Part 2 application shall not result in the awarding of additional tax credits for the project and may result in a reduction in or rescission of a tax credit award if SHPO determines that the work does not meet the federal standards or does not otherwise comply with the requirements of the program.

261—49.10(404A) Part 2B application. If SHPO has approved Part 1 and Part 2 applications for a project, the applicant may submit a Part 2B application.

49.10(1) *Submission period.* The authority will accept Part 2B applications for small projects as described in subrule 49.4(3). Applications for large projects will be accepted only during application periods established on the authority's website.

49.10(2) *Required information.* The Part 2B application must include the following information as well as any additional information the authority may request: any changes in ownership since submission of the Part 2 application; information about the current and intended future uses of the property; the total project cost; an estimated schedule of qualified rehabilitation expenditures; a schedule of all funding sources, including government funding, that will be used to fund the project in its entirety; and documentation of all project funding sources.

49.10(3) *Certification and release of information.* The applicant must identify and list all related persons and related entities. The applicant must release information requested by the authority regarding the applicant, related persons, and related entities. The applicant must also certify that all

representations, warranties, documents, or statements made or furnished in connection with the Part 2B application are true and accurate.

a. The authority may reject an application for registration if:

(1) The applicant fails to answer the questions and provide all requested information and documents in a timely manner.

(2) The applicant provides false or inaccurate information or documents to the authority.

(3) The applicant, a related person, or a related entity is not in good standing with any local, state, or federal taxing authority. This provision shall not apply to an applicant, related person, or related entity that has timely filed an extension to file a local, state or federal tax return.

(4) The applicant, a related person, or a related entity is currently in default, has an uncured breach, or is otherwise not in compliance with any entity or instrumentality of the state of Iowa.

(5) The applicant, a related person, or a related entity has any overdue amounts owed to the state of Iowa, any agency of the state of Iowa, any other entity or instrumentality of the state of Iowa, or any person or entity that is eligible to submit claims to the state offset system.

(6) The authority determines that the applicant will not be able to provide representations, warranties, conditions, or other terms of an agreement that would be acceptable to the authority.

(7) Information is disclosed to the authority that would cause the authority to decline to enter into an agreement with the applicant.

b. The authority may ask the applicant to disclose information and documents about other entities affiliated with the applicant, a related person, or a related entity if the authority determines that the information regarding the applicant, related persons, and related entities does not adequately disclose to the authority the economic, ownership, and management structure and realities related to a project.

c. In determining whether to reject an application in accordance with this subrule, the authority will consider factors including but not limited to the nature of the information disclosed and whether the applicant has a record of violations of law over a period of time that tends to show a consistent pattern.

49.10(4) Scoring process. All completed applications will be reviewed and scored. Scoring of the application will consider readiness criteria, including but not limited to the following:

a. Rehabilitation planning.

b. Secured financing.

c. Ownership.

d. Local government support.

e. Rehabilitation timeline.

f. Code review.

49.10(5) Registration.

a. Upon reviewing and scoring all applications submitted in an application period, the authority may register qualified rehabilitation projects based on the estimated qualified rehabilitation costs identified in the Part 2B applications. Preference will be given to the projects with the highest registration score based on the criteria in subrule 49.10(4).

b. The authority will make its best effort to notify applicants of registration decisions within 60 calendar days after the close of the application period. Registration notices shall include the amount of the applicant's tentative tax credit award determined by the authority along with a notice that the amount is a preliminary, nonbinding determination only. An applicant whose project is not registered may submit future applications for future fiscal year tax credit allocations.

c. The authority shall not register more projects in a given fiscal year for tentative awards than there are tax credits available for that fiscal year under Iowa Code section 404A.4. Tax credits may be reallocated or awarded in future fiscal years to the extent permitted by Iowa Code section 404A.4.

d. If a project registered after July 1, 2025, qualifies for tax credits exceeding \$10 million or more, the authority may award tax credits from the allocation for the following fiscal year, in an amount not to exceed 20 percent of the maximum aggregate tax credit award limit in Iowa Code section 404A.4.

261—49.11(404A) Agreement. Upon successful registration of the project as described in subrule 49.10(5), the eligible taxpayer shall have 90 calendar days or until the end of the fiscal year, whichever

is less, to purchase or lease the property, if applicable, and enter into an agreement with the authority. The authority shall not enter an agreement until it receives proof that the eligible taxpayer is the actual fee simple owner or has a binding qualified long-term lease that meets the requirements of the federal rehabilitation credit. An eligible taxpayer shall not be eligible for tax credits unless the eligible taxpayer enters into an agreement with the authority and satisfies the terms and conditions that must be met to receive the tax credit award.

49.11(1) Terms and conditions. The agreement will contain all items required by Iowa Code section 404A.3(3) and other terms, conditions, representations, and warranties as the authority may determine are necessary. The budget of the qualified rehabilitation project required by Iowa Code section 404A.3(3)“b”(3) shall include all funding sources, including government funding, that will be used to fund the project in its entirety. The agreement may contain allowable cost overruns as described in Iowa Code section 404A.3(3)“b”(3).

49.11(2) Amendments. The authority may for good cause amend an agreement. Any amendment approved by the authority shall be signed by both parties. Agreement amendments must comply with Iowa Code chapter 404A and this chapter.

261—49.12(404A) Part 3 application. The Part 3 application must include the following information:

49.12(1) Certification that the applicant is an eligible taxpayer.

49.12(2) A schedule of total expenditures for the project that identifies the final qualified rehabilitation expenditures and those expenditures that are not qualified, in the form prescribed by the authority.

49.12(3) A schedule of all funding sources, including government funding, used to finance the project in its entirety and documentation of all project funding sources. If the funding sources include those identified in Iowa Code section 404A.1(5)“b,” the authority will identify the impact of the exclusion of such expenditures from qualified rehabilitation expenditures on the approved tax credit amount. Any portion of qualified rehabilitation expenditures that are financed by the redevelopment tax credit administered pursuant to Iowa Code chapter 15, subchapter II, part 9, and the workforce housing tax incentive program administered pursuant to Iowa Code chapter 15, subchapter II, part 17, will also be excluded in determining the amount of expenditures eligible for a tax credit.

49.12(4) CPA examination.

a. An eligible taxpayer shall engage a certified public accountant authorized to practice in this state to conduct an examination of the project in accordance with the American Institute of Certified Public Accountants’ statements on standards for attestation engagements. The attestation applicable to this examination is SSAE No. 10 (as amended by SSAE No. 11, 12, and 14), AT section 101 and AT section 601 or other comparable attestation identified by the authority. Upon completion of the qualified rehabilitation project, the eligible taxpayer shall submit the examination to the authority along with a statement of the amount of final qualified rehabilitation expenditures and any other information deemed necessary by the authority in order to verify that all requirements of the agreement, Iowa Code chapter 404A, and all rules adopted pursuant to Iowa Code chapter 404A have been satisfied.

b. The procedures used by the CPA to conduct the examination should allow the CPA to conclude that, in the CPA’s professional judgment, the qualified rehabilitation expenditures claimed are eligible pursuant to the agreement, Iowa Code chapter 404A, and all rules adopted pursuant to Iowa Code chapter 404A in all material respects. The documents reviewed by the CPA should be made available to the authority upon request. The applicant should generally be able to provide the requested documents within ten business days of a request from the authority.

c. If the examination requirement is waived pursuant to Iowa Code section 404A.3(5)“b,” the authority reserves the right to request any additional information necessary to verify the final qualified rehabilitation expenditures and, if deemed necessary by the authority, to require that an eligible taxpayer for whom the requirement was waived to engage a CPA to conduct an examination of the project pursuant to paragraphs 49.12(4)“a” and “b.”

49.12(5) Photo keys and photos of the property after the rehabilitation is completed.

49.12(6) Any other information deemed necessary by the authority in order to verify that all requirements of the agreement, Iowa Code chapter 404A, and all rules adopted pursuant to Iowa Code chapter 404A have been satisfied or any other information the authority may require for program evaluation.

49.12(7) Election to receive either a refundable or a nonrefundable tax credit.

261—49.13(404A) Fees. Applicants must pay a nonrefundable fee for the processing of Parts 2 and 3 of an application. The review fee for Part 2 will be due with the filing of the Part 2 application and will equal \$500 for projects with estimated qualified rehabilitation costs less than or equal to \$750,000 and will equal \$1,000 for projects with estimated qualified rehabilitation expenditures greater than \$750,000. The fee for review of Part 3 will be due with the filing of the Part 3 application and will be based on the final qualified rehabilitation expenditures. The fee will equal \$500 for projects with final qualified rehabilitation costs less than or equal to \$750,000 and will equal 0.5 percent of final qualified rehabilitation expenditures, not to exceed \$50,000, for projects with final qualified rehabilitation expenditures greater than \$750,000.

261—49.14(404A) Compliance.

49.14(1) Reports. In addition to the annual certification required by Iowa Code section 404A.3(4), the eligible taxpayer shall submit information reasonably required by the authority to make reports to the authority's board, the governor's office, or the general assembly.

49.14(2) Declination. An applicant shall notify the authority in writing of the applicant's decision to irrevocably decline the tax credit. The authority will acknowledge that the tax credit has been irrevocably declined in writing. The tax credit shall be reallocated to the extent permitted by Iowa Code section 404A.4. If the applicant wishes to apply for a tax credit on the same qualified rehabilitation project at a later date, the applicant must complete the application process as though the project is a new project.

49.14(3) Revocation. The authority may revoke a tax credit pursuant to Iowa Code section 404A.3(4) "c."

261—49.15(404A) Certificate issuance; claiming the tax credit. After determining whether the terms of the agreement, Iowa Code chapter 404A, and the applicable rules have been met, the authority shall issue a tax credit certificate to the eligible taxpayer stating the amount of tax credit under Iowa Code section 404A.2 the eligible taxpayer may claim, or the authority shall issue a notice that the eligible taxpayer is not eligible to receive a tax credit certificate. To receive the tax credit, an eligible taxpayer shall file a claim in accordance with any applicable administrative rules adopted by the department of revenue. Notwithstanding the foregoing, the eligibility of the tax credit remains subject to audit by the department of revenue in accordance with Iowa Code chapters 421 and 422.

261—49.16(404A) References. All references to the Internal Revenue Code and Code of Federal Regulations in this chapter are to the laws as in effect on [the effective date of this rulemaking].

These rules are intended to implement Iowa Code chapter 404A.

ARC 0171D

HISTORICAL DIVISION[223]

Notice of Intended Action

Proposing rulemaking related to historic preservation and cultural and entertainment district tax credits and providing an opportunity for public comment

The Economic Development Authority hereby proposes to rescind Chapter 48, "Historic Preservation and Cultural and Entertainment District Tax Credits," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapter 404A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 404A.

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to rescind Chapter 48. The chapter was adopted by the State Historic Preservation Office (SHPO) prior to its alignment with the Authority in 2023 Iowa Acts, Senate File 514, and relates to SHPO's review of projects receiving historic preservation tax credits. Relevant content from the chapter will be incorporated into 261—Chapter 49 as part of a concurrent rulemaking (**ARC 0126D**, IAB 3/18/26). 261—Chapter 49 addresses the remainder of the Authority's policies and procedures for historic preservation tax credits.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026. A public hearing was held on the following date(s):

- January 27, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

Public Comment

Any interested person may submit written comments concerning this proposed rulemaking, which must be received by the Authority no later than 4:30 p.m. on April 9, 2026. Comments should be directed to:

Lisa Connell
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50309
Email: lisa.connell@iowaeda.com

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

April 7, 2026 10 to 10:15 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review
April 9, 2026 3:30 to 3:45 p.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Authority and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Rescind and reserve **223—Chapter 48**.

ARC 0128D

HUMAN SERVICES DEPARTMENT[441]

Notice of Intended Action

**Proposing rulemaking related to autism support program
and providing an opportunity for public comment**

The Department of Health and Human Services hereby proposes to rescind Chapter 22, "Autism Support Program," Iowa Administrative Code, and to adopt a new Chapter 22 with the same title.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 225D.2.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 225D.

Purpose and Summary

These proposed rules provide definitions, provider qualifications, and appeal procedures related to the Autism Support Program created in Iowa Code chapter 225D. The purpose of the Autism Support Program is to provide funding for applied behavioral analysis services and care coordination for children with a diagnosis of autism who meet certain financial and clinical eligibility criteria.

This proposed chapter underwent a Red Tape Review pursuant to Executive Order 10. As a result of the Department's review, the Department removed restrictive terms, removed references to a program that is sunseting, referred definitions back to the applicable Iowa Code section, and removed redundant language.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on February 4, 2026. A public hearing was held on the following date(s):

- February 24, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 441—Chapter 6.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on April 7, 2026. Comments should be directed to:

Victoria L. Daniels
 Department of Health and Human Services
 Lucas State Office Building
 321 East 12th Street
 Des Moines, Iowa 50319
 Phone: 515.829.6021
 Email: compliance.rules@hhs.iowa.gov

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

April 7, 2026 10 to 10:30 a.m.	Microsoft Teams Meeting ID: 281 659 270 554 77 Passcode: 5vm2zr7S
April 7, 2026 2 to 2:30 p.m.	Microsoft Teams Meeting ID: 263 054 229 003 29 Passcode: DR6td6Wf

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Rescind 441—Chapter 22 and adopt the following **new** chapter in lieu thereof:

TITLE III
 MENTAL HEALTH
 CHAPTER 22
 AUTISM SUPPORT PROGRAM

441—22.1(225D) Definitions.

“*Administrator*” means the entity selected by the department through a request for proposal process or other contractual arrangement to administer the autism support program.

“*Applicant*” means an individual on whose behalf an application has been submitted but who has not been identified as an eligible individual or an individual who has received a denial of eligibility for the program.

“*Applied behavioral analysis*” or “*ABA*” means the same as defined in Iowa Code section 225D.1.

“*Autism*” means autism spectrum disorders as defined in Iowa Code section 514C.28.

“*Autism service provider*” means the same as defined in Iowa Code section 225D.1.

“*Autism support fund*” or “*fund*” means the autism support fund created in Iowa Code section 225D.2.

“*Autism support program*” or “*program*” means the program created in Iowa Code section 225D.2 to provide funding for applied behavioral analysis and care coordination for eligible individuals with a diagnosis of autism.

“*Care coordination*” means the coordination of services performed by the regional autism assistance program under Iowa Code section 256.35.

“*Clinically relevant*” means the same as defined in Iowa Code section 225D.1.

“*Diagnostic assessment of autism*” means the same as defined in Iowa Code section 225D.1.

“*Eligible individual*” means the same as defined in Iowa Code section 225D.1.

“*Federal poverty level*” or “*FPL*” means the same as defined in Iowa Code section 225D.1.

“*Household income*” means household income, reported on the tax return on which the eligible individual is claimed as a dependent, as determined using the modified adjusted gross income methodology pursuant to Section 2002 of the federal Patient Protection and Affordable Care Act, Public Law 111-148 as amended to August 1, 2026. If the eligible individual’s parents live together and file separate tax returns, the income reported on both parents’ tax returns must be combined.

“*Household size*” means the total number of personal and dependent exemptions claimed on the tax return on which the eligible individual is claimed as a dependent plus any child under the age of 19 living in the household who is claimed for tax purposes by a noncustodial parent through a release of claim to exemption by the custodial parent.

“*Maximum amount of treatment*” means a maximum of 24 months of applied behavioral analysis funded by the autism support program. Months of service are not required to be consecutive.

“*Maximum annual benefit*” means a maximum annual benefit amount of \$36,000 per year for autism support program services for an eligible individual. For the purposes of this program, the annual benefit is calculated by using as a starting date the date the first service is reimbursed by the program and an ending date 12 months from the starting date. Expenditures included in the calculation of the maximum annual benefit include reimbursements to autism service providers for provision of applied behavioral analysis and reimbursements to integrated health homes for costs of care coordination. Cost-sharing paid by the eligible individual is not included in the calculation of the individual’s annual benefit.

“*Medical assistance*” or “*Medicaid*” means assistance provided under the medical assistance program pursuant to Iowa Code chapter 249A and Title XIX of the Social Security Act as amended to August 1, 2026.

“*Month of service*” means any month in which an individual receives at least one billable unit of applied behavioral analysis service funded by the autism support program.

“*Provider network*” means a network of autism service providers approved by the department to provide services to eligible individuals through the autism support program.

“*Regional autism assistance program*” or “*RAP*” means the program outlined in Iowa Code section 256.35.

“*Treatment plan*” means the same as defined in Iowa Code section 225D.1.

441—22.2(225D) Eligibility and application requirements. To be determined eligible for funding for services through the autism support program, an individual must meet the following requirements:

22.2(1) An individual shall submit an application to the department using a standardized application form available through the administrator's and the department's websites and from members of the provider network, RAP, and advocacy organizations.

22.2(2) An applicant for autism program services shall be less than the age of 14 at the time of application for the program. Proof of age must be provided at the time of application. An individual who reaches the age of 14 prior to receipt of the maximum benefits of the program may continue to receive services from the program in accordance with the individual's treatment plan, up to a maximum of 24 months of applied behavioral analysis treatment.

22.2(3) An individual shall have a diagnosis of autism based on a diagnostic assessment of autism dated 24 months or less from the date of application for the program.

22.2(4) An individual shall be determined ineligible for coverage of applied behavioral analysis services under the medical assistance program, Iowa Code section 514C.28 or 514C.31, or other private insurance coverage. Proof of insurance coverage and noneligibility for coverage for applied behavioral analysis shall be provided at the time of application and shall include a written denial of coverage or a benefits summary indicating that the applied behavioral analysis treatment or applied behavior analysis treatment is not a covered benefit for which the applicant is eligible under the Medicaid program, Iowa Code section 514C.28 or 514C.31, or other private insurance coverage.

22.2(5) An individual shall have a household income equal to or less than 500 percent of the federal poverty level. Information needed to determine household income using modified adjusted gross income methodology shall be identified on the program application. Household size will be determined according to the standards in this chapter. The information shall be provided at the time of application.

22.2(6) The department will provide to the parent or guardian a written notice of decision determining initial eligibility or denial within 30 calendar days of receipt of the application.

22.2(7) The department will refer an applicant determined to be an eligible individual to care coordination services. The referral will occur within five business days of determination of eligibility for the program. Care coordination services will be provided by RAP. Care coordination is not required as a condition of receiving services through the autism support program.

22.2(8) The department will provide information to an applicant determined to be an eligible individual regarding all available administrators. The eligible individual may choose any available administrator.

22.2(9) The administrator shall maintain a list of individuals determined eligible for the program but unable to access services due to lack of available providers and shall work to connect eligible individuals on the list to network providers.

22.2(10) The department will stop processing applications at the point where available funds are fully obligated for eligible individuals and additional eligible individuals would cause expenditures in excess of the funds available to the program. The department will maintain a waiting list of individuals denied access to the program due to lack of available funds. If additional funds become available, the department will contact individuals on the list in order of the earliest date and time of the receipt of the original application. The applicant will be allowed 30 calendar days to submit an updated application and any required information needed to determine eligibility. If the applicant does not submit required information, the applicant will be denied eligibility and removed from the waiting list maintained for individuals denied access to the program due to lack of funding. The age of the applicant at the time of the most recent application will be used when determining eligibility for the program.

441—22.3(225D) Cost-sharing requirements and graduated schedule of cost sharing.

22.3(1) An individual with a household income equal to or greater than 200 percent of the federal poverty level, up to a maximum of 500 percent of the federal poverty level, will be subject to cost-sharing requirements. Cost sharing will be implemented incrementally up to a maximum of 15 percent of the costs of the services provided through the program for an individual with a household income equal to 500 percent of the federal poverty level. The following is a chart of the cost-sharing requirements:

Family income as a % of FPL	% of cost sharing of service costs	Family income as a % of FPL	% of cost sharing of service costs
200–209%	0.5%	350–359%	8.0%
210–219%	1.0%	360–369%	8.5%
220–229%	1.5%	370–379%	9.0%
230–239%	2.0%	380–389%	9.5%
240–249%	2.5%	390–399%	10.0%
250–259%	3.0%	400–409%	10.5%
260–269%	3.5%	410–419%	11.0%
270–279%	4.0%	420–429%	11.5%
280–289%	4.5%	430–439%	12.0%
290–299%	5.0%	440–449%	12.5%
300–309%	5.5%	450–459%	13.0%
310–319%	6.0%	460–469%	13.5%
320–329%	6.5%	470–479%	14.0%
330–339%	7.0%	480–489%	14.5%
340–349%	7.5%	490–500%	15.0%

22.3(2) An individual may request an exemption from cost sharing due to financial hardship. To qualify for an exemption, an individual shall submit written documentation to the department that the individual or the individual's family does not have the financial means to fulfill cost-sharing requirements.

22.3(3) Criteria to determine financial hardship include but are not limited to a change in income, change in employment of the parent or guardian, additional medical expenditures, other family members' health conditions, or other conditions that may affect the ability to fulfill cost-sharing requirements. The department will provide a written determination regarding eligibility for exemption from cost-sharing requirements. Eligibility for exemption from cost sharing expires at the end of the financial eligibility period.

441—22.4(225D) Review of financial eligibility, cost-sharing requirements, exemption from cost sharing, and disenrollment in the program.

22.4(1) An eligible individual's continued financial eligibility for the program, cost-sharing requirements, and exemption from cost sharing will be determined on an annual basis.

22.4(2) The administrator shall request needed information from the eligible individual's parent or guardian for redetermination of financial eligibility, cost-sharing requirements, and exemption from cost sharing at least 30 days prior to the expiration of the eligible individual's eligibility period. The notice requesting information needed for renewal of eligibility shall include the ending date of eligibility for services.

22.4(3) The department will provide a written notice of decision determining ongoing eligibility or denial within 15 calendar days of receipt of the continued financial eligibility documentation.

22.4(4) If the signed application and verification of continuing eligibility are not received by the department by the last working day of the renewal month, the individual's eligibility for the program will be terminated.

22.4(5) Reasons for disenrollment in the autism support program include:

a. Death of the eligible individual.

b. The family no longer meets one or more of the eligibility criteria outlined in rule 441—22.2(225D).

c. The parent or legal guardian has failed to provide information required for redetermination of eligibility.

d. The eligible individual has failed to access authorized services for a period of three consecutive months and has not made arrangements with the autism service provider or administrator to access authorized services.

e. No funds are appropriated for the autism support program.

441—22.5(225D) Initial-service authorization and renewal-of-service authorization.

22.5(1) All services reimbursed through the program shall be prior-authorized by the administrator.

22.5(2) An autism service provider shall submit an initial treatment plan to the administrator specifying a plan of treatment for a period of no more than six months. The initial treatment plan shall specify the amount of units of applied behavioral analysis services requested for the eligible individual and include a baseline standardized assessment score.

22.5(3) Family engagement and participation are required for participation in the autism support program. Treatment plans shall identify specific activities and responsibilities of parents or guardians in the treatment plan.

22.5(4) The treatment plan shall reflect the autism service provider's engagement with the school in which the eligible individual is enrolled. Treatment plans shall identify specific actions taken by the autism service provider to engage the eligible individual's school and the results of such actions.

22.5(5) The treatment plan may include services provided by staff with a minimum of a bachelor's degree in a human services or education field, working under the supervision of an autism service provider who is board-certified as a behavior analyst. The treatment plan shall identify which services shall be provided directly by the board-certified behavior analyst and which services shall be provided by staff under the supervision of a board-certified behavior analyst.

22.5(6) For renewal or modification of service authorizations, the autism service provider shall submit an updated plan of treatment with a request for the number of units of applied behavioral analysis the provider believes is medically necessary to address the eligible individual's ongoing treatment needs. The autism service provider shall also provide evidence of the eligible individual's progress on identified treatment goals. The administrator shall consider the eligible individual's updated standardized assessment score along with other clinical information when reviewing requests for renewal or modification of service authorizations. Ongoing service authorization requests shall not exceed six months in duration.

22.5(7) The administrator shall provide approval, request for modification, or denial within ten business days of receipt of all service authorization requests.

441—22.6(225D) Provider network. The administrator shall establish and maintain a network of department-approved autism service providers so that applied behavioral analysis services are available to eligible individuals statewide to the maximum extent possible.

22.6(1) A provider shall be approved to participate in the autism support program provider network if the provider meets one of the following standards and is approved to provide applied behavioral analysis services through Medicaid:

a. The autism service provider is certified as a behavior analyst by the Iowa board of certification; or

b. The autism service provider is a psychologist licensed under Iowa Code chapter 154B; or

c. The autism service provider is a psychiatrist licensed under Iowa Code chapter 148.

22.6(2) The administrator's provider network shall accept the rate established by the department through the department's contract with the administrator as payment in full for the services rendered and will not charge eligible individuals any additional fees for services rendered, except for those eligible individuals who are required to pay a portion of the cost of services due to cost-sharing requirements.

22.6(3) The department is responsible for calculating the cost-sharing amount according to standards established in this chapter.

22.6(4) The autism service provider is responsible for collecting the cost-sharing amount from the eligible individual and will only be reimbursed by the administrator for the balance of the service fee minus the amount of cost sharing.

441—22.7(225D) Financial management of the program.

22.7(1) The department will:

- a.* Not take new applications for the program that would cause expenditures of the program to exceed the budgeted amount.
- b.* Limit expenditure of program funds to services for those individuals determined to be eligible individuals and for related administrative costs.
- c.* Allocate available funds for eligible individuals' services in a manner that allows for funding for all eligible individuals' services authorized by the administrator without exceeding the department's funding limits.

22.7(2) The administrator shall:

- a.* Limit annual expenditures for each eligible individual to the amount identified in Iowa Code section 225D.2(2) "a."
- b.* Limit length of service through the program to the amount identified in Iowa Code section 225D.2(2) "b."
- c.* Limit payment for applied behavioral analysis services to an hourly or equivalent quarter-hour unit rate that is equal to the contracted rate currently paid by Medicaid for applied behavioral analysis services.
- d.* Not provide financial compensation to RAP for care coordination services.

441—22.8(225D) Appeal. Notice of adverse action shall be given in accordance with 441—Chapter 16. The right to appeal shall be given in accordance with 441—Chapter 7.

These rules are intended to implement Iowa Code chapter 225D.

ARC 0127D

HUMAN SERVICES DEPARTMENT[441]

Notice of Intended Action

Proposing rulemaking related to adolescent pregnancy prevention and services to pregnant and parenting adolescents programs and providing an opportunity for public comment

The Department of Health and Human Services hereby proposes to rescind Chapter 163, "Adolescent Pregnancy Prevention and Services to Pregnant and Parenting Adolescents Programs," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Executive Order 10.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Executive Order 10.

Purpose and Summary

The purpose of this proposed rulemaking is to rescind a chapter for which there is no rulemaking authority. The programs outlined in the chapter will continue to exist.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on February 4, 2026. A public hearing was held on the following date(s):

- February 24, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 441—Chapter 6.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on April 7, 2026. Comments should be directed to:

Victoria L. Daniels
 Department of Health and Human Services
 Lucas State Office Building
 321 East 12th Street
 Des Moines, Iowa 50319
 Phone: 515.829.6021
 Email: compliancerules@hhs.iowa.gov

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

April 7, 2026 10 to 10:30 a.m.	Microsoft Teams Meeting ID: 281 659 270 554 77 Passcode: 5vm2zr7S
April 7, 2026 2 to 2:30 p.m.	Microsoft Teams Meeting ID: 263 054 229 003 29 Passcode: DR6td6Wf

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Rescind and reserve **441—Chapter 163**.

ARC 0123D**INSPECTIONS AND APPEALS DEPARTMENT[481]****Notice of Intended Action****Proposing rulemaking related to state building code
and providing an opportunity for public comment**

The Department of Inspections, Appeals, and Licensing hereby proposes to amend Chapter 301, “State Building Code,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code sections 103A.7 and 103A.8A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 103A.

Purpose and Summary

Iowa Code section 103A.7(1) provides that the State Building Code Commissioner is empowered and directed to formulate, adopt, and amend or revise State Building Code rules. Pursuant to Iowa Code section 103A.7(2), the rules shall include (among other things) reasonable provisions for the conservation of energy through thermal efficiency standards for buildings that are intended for human occupancy and that are heated or cooled and lighting efficiency standards for buildings intended for human occupancy that are lighted. Additionally, pursuant to Iowa Code section 103A.8A, the State Building Code Commissioner shall adopt as a part of the State Building Code a requirement that new single-family or two-family residential construction shall comply with energy conservation requirements.

The purpose of this proposed rulemaking is to amend the energy conservation provisions of the State Building Code to increase the acceptable air leakage rate when simulated energy performance analysis is utilized. For a number of years, the energy conservation rules of the State Building Code have amended the adopted International Energy Conservation Code (2012 Edition) (IECC (2012)) to increase the acceptable air leakage rate when using physical testing with a blower door from three air changes per hour to four air changes per hour (in Climate Zones 3 through 8, which encompass Iowa). This amendment can currently be found in subrule 301.24(9). Note that the physical testing of air leakage rate with a blower door is a mandatory provision that must be performed on all constructed residences.

To demonstrate compliance, the IECC (2012) provides a general prescriptive route and an alternative performance route or “simulated performance alternative.” As the name suggests, this alternative is a simulated analysis using software that is conducted on proposed residential construction (i.e., before construction is completed). The simulated energy performance analysis has many fields or building components, of which air exchange rate is just one. The acceptable air leakage rate under the IECC (2012) simulated energy performance analysis is three air changes per hour, and it is not currently amended by State rules. It has come to the Department’s attention that this has created confusion within the homebuilder industry and with local enforcement of these provisions, with some in the field believing that the amendment to acceptable air leakage rate for physical testing also applies to the acceptable air leakage rate that is one component of the simulated energy performance analysis. To alleviate this confusion, the Department is proposing to also amend IECC (2012) by State rule to allow for four air changes per hour during the simulated energy performance analysis.

Additionally, this proposed rulemaking would make the simulated energy performance analysis less restrictive, consistent with the directives of Executive Order 10. The Department has received

preclearance for this proposed rulemaking from the Administrative Rules Coordinator pursuant to Section IV(A)(i) of Executive Order 10.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026. A public hearing was held on the following date(s):

- January 27, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 481—Chapter 6.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on April 8, 2026. Comments should be directed to:

Jeremiah Junker
Department of Inspections, Appeals, and Licensing
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
Phone: 515.672.4745
Email: jeremiah.junker@dia.iowa.gov

Public Hearing

Public hearings at which persons may present their views orally or in writing will be held as follows:

April 7, 2026 9:30 to 10 a.m.	6200 Park Avenue, Suite 100 Des Moines, Iowa
April 8, 2026 9:30 to 10 a.m.	6200 Park Avenue, Suite 100 Des Moines, Iowa

Persons who wish to make oral comments at a public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend a public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Adopt the following **new** subrule 301.24(12):

301.24(12) Delete the first clause of the Standard Reference Design for Building Component “Air exchange rate” in Table R405.5.2(1) and insert in lieu thereof the following new clause: “Air leakage of 5 air changes per hour in Climate Zones 1 and 2, and 4 air changes per hour in Climate Zones 3 through 8 at a pressure of 0.2 inches w.g. (50 Pa).”

ARC 0121D

PUBLIC HEALTH DEPARTMENT[641]

Amended Notice of Intended Action

Proposing rulemaking related to state-funded family medicine obstetrics fellowship program, medical residency training state matching grants program, center for rural health and primary care, and Iowa needs nurses now infrastructure account and providing an opportunity for public comment

The Notice of Intended Action published in the Iowa Administrative Bulletin on September 17, 2025, as **ARC 9550C** proposes to rescind Chapter 106, “State-Funded Family Medicine Obstetrics Fellowship Program,” Chapter 108, “Medical Residency Training State Matching Grants Program,” Chapter 110, “Center for Rural Health and Primary Care,” and Chapter 111, “Iowa Needs Nurses Now Infrastructure Account,” Iowa Administrative Code. In order to receive oral comments concerning **ARC 9550C**, the Department of Health and Human Services hereby gives notice that a public hearing will be held as follows:

April 7, 2026
10 to 10:30 a.m.

Microsoft Teams
Meeting ID: 281 659 270 554 77
Passcode: 5vm2zr7S

Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in 2025 Iowa Acts, House File 972.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2025 Iowa Acts, House File 972.

Purpose and Summary

The purpose of this proposed rulemaking is to rescind chapters that have been made obsolete by 2025 Iowa Acts, House File 972. Section 4 of the legislation strikes Iowa Code section 135.107(2) and 135.107(3), which provide rulemaking authority for Chapter 110. Section 17 of the legislation repeals Iowa Code sections 135.176 and 135.193, which provide rulemaking authority for Chapter 108 and Chapter 106, respectively. Finally, section 17 of the legislation also repeals Iowa Code section 135.175, which is associated with Chapter 111.

Rescission of these chapters is contingent upon Centers for Medicare and Medicaid Services (CMS) approval for funding of the new Graduate Medical Education program created by 2025 Iowa Acts, House File 972. Although the Department submitted its application to CMS in May of 2025, it has not yet received approval, nor has it received a timeline for approval. As such, the Department is seeking to extend the notice period on the proposed rescission of these chapters.

Fiscal Impact, Jobs Impact, Waivers

Statements related to the fiscal impact, jobs impact, and waiver of this rulemaking may be found in the preamble of **ARC 9550C**.

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).

- ITEM 1. Rescind and reserve **641—Chapter 106**.
- ITEM 2. Rescind and reserve **641—Chapter 108**.
- ITEM 3. Rescind and reserve **641—Chapter 110**.
- ITEM 4. Rescind and reserve **641—Chapter 111**.

ARC 0122D**PUBLIC SAFETY DEPARTMENT[661]****Notice of Intended Action****Proposing rulemaking related to safety and hazardous materials regulations and providing an opportunity for public comment**

The Public Safety Department hereby proposes to amend Chapter 22, "Regulations Applicable to Carriers," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code sections 321.208A, 321.449, 321.450 and 325A.10.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 321.1, 321.123, 321.208A, 321.449 and 321.450.

Purpose and Summary

This is an annual update in which the Department proposes to adopt the most recent updates to federal regulations. This rulemaking includes 2024 and 2025 updates. A summary of changes to the Code of Federal Regulations (CFR) is as follows:

Part 390 (FR Vol. 88 No. 197, pages 70897-70909), 10-13-23

Summary: Federal Motor Carrier Safety Administration (FMCSA) revises the emergency exemption rules to narrow the scope of safety regulations from which relief is automatically provided for motor carriers and drivers providing direct assistance when an emergency has been declared. This rule ensures that the relief granted through emergency declarations is appropriate and tailored to the specifics of the circumstances and emergencies being addressed. This rule also revises the process for extending automatic emergency regulatory relief where circumstances warrant and allows for potential reporting requirements when FMCSA issues an extension or modification. Effective date: December 12, 2023.

Part 385 (FR Vol. 88 No. 215, pages 77010-77014), 11-8-23

Summary: FMCSA amends its Hazardous Materials Safety Permit (HMSP) regulations to incorporate by reference the updated Commercial Vehicle Safety Alliance (CVSA) handbook

containing inspection procedures and out-of-service criteria (OOSC) for inspections of shipments of transuranic waste and highway route-controlled quantities (HRCQs) of radioactive material (RAM). The OOSC provide enforcement personnel nationwide, including FMCSA's State partners, with uniform enforcement tolerances for inspections. Currently, the regulations reference the April 1, 2022, edition of the handbook. Through this rule, FMCSA incorporates by reference the April 1, 2023, edition. The incorporation by reference of the material described in the rule is approved by the Director of the Federal Register as of December 8, 2023.

Technical Corrections (FR Vol. 88 No. 211, pages 80169-80193), 11-17-23

Summary: FMCSA amends its regulations by making technical corrections throughout the Federal Motor Carrier Safety Regulations (FMCSRs). The agency makes minor changes to correct errors and inadvertent omissions, remove or update obsolete references, and improve the clarity and consistency of certain regulatory provisions. The agency also makes a change to its rules of organization, procedures, and practice. This final rule is effective November 17, 2023, except for amendatory instruction 88, which is effective January 16, 2024.

Revisions to Civil Penalty Amounts, 2024 (FR Vol. 88 No. 248, pages 89551-89568), 12-28-23 (Pipeline and Hazardous Materials Safety Administration 49 CFR Parts 107, 171, and 190 Federal Motor Carrier Safety Administration 49 CFR Part 386)

Summary: This final rule provides the statutorily prescribed 2024 adjustment to civil penalty amounts that may be imposed for violations of certain U.S. Department of Transportation (DOT) regulations. This rule is effective December 28, 2023.

Technical Correction of a Technical Correction Dated 11-17-23 (Vol. 89 No. 4, 1-5-24)

Summary: In a final rule published in the Federal Register on November 17, 2023, FMCSA amended its regulations by making technical corrections throughout the FMCSRs. The final rule had an incorrect paragraph number in the instruction for an amendment and, in an amendment replacing a term, erroneously failed to replace the possessive form of the term. The agency corrects these errors. This correction is effective January 5, 2024.

Part 391 (FR Vol. 89 No. 13, pages 3577-3581), Qualification of Drivers: Medical Advisory Criteria, 1-19-24

Summary: FMCSA updates the Medical Advisory Criteria published as an appendix in the Code of Federal Regulations (CFR). The appendix provides guidance for medical examiners listed on FMCSA's National Registry of Certified Medical Examiners (National Registry) on the applicability and interpretation of the physical qualification standards for operators of commercial motor vehicles (CMVs). The advisory criteria in the appendix are also intended to provide recommendations and information to assist medical examiners in applying the standards, basic information related to testing, and matters to consider when making a qualification determination. The updated Medical Advisory Criteria replace all previous versions of the criteria. This final rule is effective on January 19, 2024.

Part 392 (FR Vol. 89 No. 38, pages 13984-13998), Exemption for Operating Authority for providers of Recreational Activities, 2-26-24

Summary: FMCSA amends its regulations to implement the statutory exemption from its operating authority registration requirements for providers of recreational activities. The exemption applies to motor carriers operating a motor vehicle designed or used to transport between 9 and 15 passengers (including the driver), whether operated alone or with a trailer attached to the transport vehicle, if the motor vehicle is operated by a person who provides recreational activities within a 150-air-mile radius of the location at which passengers initially boarded the motor vehicle at the beginning of the trip. FMCSA also defines recreational activities to clarify the exemption, adopting, in response to a comment, a definition modified from that proposed in the notice of proposed rulemaking (NPRM). This final rule is effective April 26, 2024.

49 CFR Parts 107, 171, 172, 173, 178, and 180 (FR Vol. 43, pages 15636-15668), Adoption of Miscellaneous Petitions and Updating Regulatory Requirements (PHMSA), 3-4-24

Summary: PHMSA amends the Hazardous Materials Regulations (HMR) to update, clarify, improve the safety of, or streamline various regulatory requirements. Specifically, this rulemaking responds to 18 petitions for rulemaking submitted by the regulated community between May 2018 and October 2020

that requests PHMSA address a variety of provisions, including but not limited to those addressing packaging, hazard communication, and the incorporation by reference of certain documents. These revisions maintain or enhance the existing high level of safety under the HMR while providing clarity and appropriate regulatory flexibility in the transport of hazardous materials. Effective date: This final rule is effective on April 3, 2024.

Hazardous Materials: Harmonization with International Standards; Final Rule Federal Register/Vol. 89 , No. 70/Rules and Regulations (Page 25434), 49 CFR Parts 171, 172, 173, 175, 176, 178, and 180, 4-10-24

Summary: PHMSA is amending the HMR to maintain alignment with international regulations and standards by adopting various amendments, including changes to proper shipping names, hazard classes, packing groups, special provisions, packaging authorizations, air transport quantity limitations, and vessel stowage requirements. PHMSA is also withdrawing the unpublished November 28, 2022, Notice of Enforcement Policy Regarding International Standards on the use of select updated international standards in complying with the HMR during the pendency of this rulemaking. This rule is effective May 10, 2024.

Pipeline and Hazardous Materials Safety Administration, 49 CFR Parts 171, 172, 173, 175, 176, 178, and 180 (5-9-24)

Summary: The Pipeline and Hazardous Materials Safety Administration is correcting a final rule that was published in the Federal Register on April 10, 2024. The final rule was published to maintain alignment with international regulations and standards by adopting various amendments, including changes to proper shipping names, hazard classes, packing groups, special provisions, packaging authorizations, air transport quantity limitations, and vessel stowage requirements. The corrections address several errors to the hazardous material entries in the hazardous materials table. This correction is effective May 10, 2024.

Part 385, Incorporation by Reference; North American Standard Out-of-Service Criteria; Hazardous Materials Safety Permits (pages 67560-67562), 8-21-24

Summary: FMCSA amends its Hazardous Materials Safety Permits (HMSPs) regulations to incorporate by reference the updated CVSA handbook containing inspection procedures and OOSC for inspections of shipments of transuranic waste and HRCQs of RAM. The OOSC provide enforcement personnel nationwide, including FMCSA's State partners, with uniform enforcement tolerances for inspections. Currently, the regulations reference the April 1, 2023, edition of the handbook. Through this final rule, FMCSA incorporates by reference the April 1, 2024, edition. Effective date: September 20, 2024. The incorporation by reference of certain material listed in this rule is approved by the Director of the Federal Register as of September 20, 2024.

49 CFR Chapter III (FR Vol. 89, No. 222, pages 90608-90624), 11-18-24

Summary: FMCSA amends its regulations by making technical corrections throughout the FMCSRs. The agency makes minor changes to correct errors and inadvertent omissions, remove or update obsolete references, and improve the clarity and consistency of certain regulatory provisions. The agency also makes a change to its rules of organization, procedures, and practice. Because the rule does not impose any new material requirements or increase compliance obligations, it is issued without prior notice and opportunity for comment, pursuant to the good cause exception in the Administrative Procedure Act (APA). Effective date: November 18, 2024.

49 CFR Parts 387 and 397 (FR Vol. 90, No. 6, page 1908), 01-10-25

Summary: In a final rule published in the Federal Register on November 18, 2024, FMCSA amended its regulations by making technical corrections throughout the FMCSRs. The final rule included an amendatory instruction to revise a stayed section without first lifting the stay. The final rule also included an amendatory instruction that referenced an incorrect paragraph letter. The agency corrects these errors. This correction is effective January 10, 2025.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on November 26, 2025. A public hearing was held on the following date(s):

- December 16, 2025
No public comments were received.

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 661—Chapter 10.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on April 7, 2026. Comments should be directed to:

Josie Wagler
Department of Public Safety
Oran Pape State Office Building
215 East 7th Street
Des Moines, Iowa 50319
Phone: 515.725.6185
Email: wagler@dps.state.ia.us

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 8, 2026 8 to 8:30 a.m.	First Floor Public Conference Room 125 Oran Pape State Office Building Des Moines, Iowa
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Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Amend rule 661—22.1(321) as follows:

661—22.1(321) Safety and hazardous materials regulations.

22.1(1) Regulations.

a. Motor carrier safety regulations. The department of public safety adopts the Federal Motor Carrier Safety Regulations, 49 CFR Parts 385, 386 and 390-399 (October 1, ~~2023~~ 2025).

b. Hazardous materials regulations. The department of public safety adopts the Federal Hazardous Materials Regulations, 49 CFR Parts 107, 171-173, 177, 178, and 180 (October 1, ~~2023~~ 2025).

c. No change.

22.1(2) *Carriers subject to regulations.*

a. and b. No change.

c. Operators of vehicles for hire; designed to transport 7 or more persons but fewer than 16, including the driver, must comply with 49 CFR Part 395 of the Federal Motor Carrier Safety Regulations. In addition, operators of vehicles for hire; designed to transport 7 or more persons but fewer than 16, including the driver, are not exempt from logbook requirements afforded the 150-air-mile radius driver under 49 CFR 395.1(e). However, the provisions of 49 CFR Part 395 shall not apply to vehicles offered to the public for hire that are used principally in intracity operation and are regulated by local authorities.

22.1(3) No change.

This rule is intended to implement Iowa Code sections 321.1, 321.449 and 321.450.

ARC 0129D

REVENUE DEPARTMENT[701]

Notice of Intended Action

Proposing rulemaking related to special order barrel program and providing an opportunity for public comment

The Department of Revenue hereby proposes to amend Chapter 1001, “Alcohol Product Management and Warehousing,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 123.10.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 123.10(3).

Purpose and Summary

The purpose of this proposed rulemaking is to update a subrule related to management of special order barrel program products available for sale by the Department. The proposed amendment to subrule 1001.9(4) would allow products purchased as part of a special order barrel program to be split between two or more class “E” retail alcohol licensees, which the subrule currently prohibits. This rulemaking is being proposed in response to a petition for rulemaking submitted by two alcoholic liquor suppliers.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on February 4, 2026. A public hearing was held on the following date(s):

- February 24, 2026

No public comments on the Regulatory Analysis were received in writing. Two representatives from Diageo Americas, Inc., attended the hearing and commented on items outside of the scope of the rulemaking. No changes have been made since publication of the Regulatory Analysis.

Fiscal Impact

The fiscal impact for this proposed rulemaking is unable to be determined. In fiscal year 2025, there were \$2,511,684.43 in sales for special ordered barrel products. The barrel program products were each sold to one class “E” licensee with presumably better financial means since the average barrel was sold for \$9,316.31. While the exact effect on State revenue cannot be determined, sales of these products have the potential to increase State revenue due to the broader audience of class “E” licensees having an opportunity to purchase these barrel program products by splitting them with other class “E” licensees.

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—3.7(99G,123,421,17A).

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Department no later than 4:30 p.m. on April 7, 2026. Comments should be directed to:

Madelyn Cutler
Department of Revenue
Hoover State Office Building
P.O. Box 10457
Des Moines, Iowa 50306
Phone: 515.724.2924
Email: madelyn.cutler@iowa.gov

Public Hearing

A public hearing at which persons may present their views orally or in writing will be held as follows:

April 7, 2026
2 to 2:30 p.m.

Via videoconference call
meet.google.com/uqa-wbwu-veg

Persons who wish to make oral comments at the public hearing may be asked to state their names for the record and to confine their remarks to the subject of this proposed rulemaking.

Any persons who intend to attend the public hearing and have special requirements, such as those related to hearing or mobility impairments, should contact the Department and advise of specific needs.

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).

The following rulemaking action is proposed:

ITEM 1. Amend subrule 1001.9(4) as follows:

1001.9(4) Products purchased as part of a barrel program must be sold and delivered to the class “E” retail alcohol licensee that placed the special order. Barrel program products ~~must not~~ may be split between two or more class “E” retail alcohol licensees in a manner prescribed by the director.

ARC 0124D

VETERINARY MEDICINE BOARD[811]

Notice of Intended Action

Proposing rulemaking related to civil penalties and providing an opportunity for public comment

The Board of Veterinary Medicine hereby proposes to amend Chapter 10, “Discipline,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 169.5.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 169.13.

Purpose and Summary

The proposed amendment implements changes made during the 2025 Legislative Session that provided the Board with the ability to issue civil penalties up to \$10,000.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on November 26, 2025. A public hearing was held on the following date(s):

- December 17, 2025

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 Board for a waiver of the discretionary provisions, if any, pursuant to 811—Chapter 14.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the Board no later than 4:30 p.m. on April 7, 2026. Comments should be directed to:

Colin Tadlock
Iowa Department of Agriculture and Land Stewardship
Hoover State Office Building
1305 East Walnut Street
Des Moines, Iowa 50319
Phone: 515.518.7609
Email: colin.tadlock@iowaagriculture.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 rulemaking 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 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).

The following rulemaking action is proposed:

ITEM 1. Amend rule 811—10.6(17A,169,272C), introductory paragraph, as follows:

811—10.6(17A,169,272C) Grounds for discipline and principles of veterinary medical ethics. The provisions of Iowa Code sections 272C.10 and 169.13 are incorporated by reference. The board has established grounds for discipline and principles of ethics for veterinary medicine. Without regard as to whether the board has determined that an injury has occurred, the board may impose any of the disciplinary sanctions set forth in rule 811—10.7(17A,169,272C), including civil penalties in an amount not to exceed ~~\$1,000~~ \$10,000, when the board determines that the credential holder is guilty of any of the following acts or offenses:

TREASURER OF STATE

Notice—Public Funds Interest Rates

In compliance with Iowa Code chapter 74A and section 12C.6, the following interest rates of interest for public obligations and special assessments have been established. The usury rate for March is 6.25%.

INTEREST RATES FOR PUBLIC OBLIGATIONS AND ASSESSMENTS

74A.2 Unpaid Warrants	Maximum 6.0%
74A.4 Special Assessments	Maximum 9.0%

RECOMMENDED Rates for Public Obligations (74A.3) and School District Warrants (74A.7). A rate equal to 75% of the Federal Reserve monthly published indices for U.S. Government securities of comparable maturities. All Financial Institutions as defined by Iowa Code section 12C.1 are eligible for public fund deposits as defined by Iowa Code section 12C.6A.

The rate of interest has been determined to be the minimum interest rate that shall be paid on public funds deposited in approved financial institutions. To be eligible to accept deposits of public funds of the state of Iowa, a financial institution shall demonstrate a commitment to serve the needs of the local community in which it is chartered to do business. These needs include credit services as well as deposit services. All such financial institutions are required to provide the committee with a written description of their commitment to provide credit services in the community. This statement is available for examination by citizens.

New official state interest rates, effective March 10, 2026, setting the minimums that may be paid by Iowa depositories on public funds are listed below.

TIME DEPOSITS

7-31 days	Minimum .05%
32-89 days	Minimum .05%
90-179 days	Minimum 1.55%
180-364 days	Minimum 1.50%
One year to 397 days	Minimum 1.75%
More than 397 days	Minimum 1.80%

These are minimum rates only. All time deposits are four-tenths of a percent below average rates. Public body treasurers and their depositories may negotiate a higher rate according to money market rates and conditions.

Inquiries may be sent to Roby Smith, Treasurer of State, State Capitol, Des Moines, Iowa 50319.

USURY

In accordance with the provisions of Iowa Code section 535.2(3)“a,” the Superintendent of Banking has determined that the maximum lawful rate of interest shall be:

April 1, 2025 — April 30, 2025	6.50%
May 1, 2025 — May 31, 2025	6.25%
June 1, 2025 — June 30, 2025	6.25%
July 1, 2025 — July 31, 2025	6.50%
August 1, 2025 — August 31, 2025	6.50%
September 1, 2025 — September 30, 2025	6.50%
October 1, 2025 — October 31, 2025	6.25%
November 1, 2025 — November 30, 2025	6.00%
December 1, 2025 — December 31, 2025	6.00%
January 1, 2026 — January 31, 2026	6.00%
February 1, 2026 — February 28, 2026	6.25%
March 1, 2026 — March 31, 2026	6.25%
April 1, 2026 — April 30, 2026	6.25%

ARC 0130D

ECONOMIC DEVELOPMENT AUTHORITY[261]**Adopted and Filed****Rulemaking related to workforce housing tax incentives program**

The Economic Development Authority hereby rescinds Chapter 48, “Workforce Housing Tax Incentives Program,” Iowa Administrative Code, and adopts a new Chapter 48 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 48 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Workforce Housing Tax Incentive Program available pursuant to Iowa Code chapter 15, subchapter II, part 17, as amended by 2025 Iowa Acts, Senate File 657. The program supports the development of housing projects that are targeted at middle-income households.

The new chapter is clearer and more concise throughout and omits language that duplicates statute. Additionally, the new chapter omits inconsistencies due to changes to the program and its available allocation of tax credits in 2025 Iowa Acts, Senate File 657.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9830C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. A change from the Notice has been made to remove references to 2025 Iowa Acts, Senate File 657, since that legislation has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 48 and adopt the following **new** chapter in lieu thereof:

CHAPTER 48
WORKFORCE HOUSING TAX INCENTIVES PROGRAM

261—48.1(15) Definitions. As used in this chapter unless the context otherwise requires:

“*Authority*” means the economic development authority created in Iowa Code section 15.105.

“*Authority’s website*” means the information and related content found at www.opportunityiowa.gov.

“*Average dwelling unit cost*” means the costs directly related to the housing project divided by the total number of dwelling units in the housing project.

“*Board*” means the same as defined in Iowa Code section 15.102.

“*Costs directly related*” means expenditures that are incurred for construction of a housing project to the extent that they are attributable directly to the improvement of the property or its structures. “Costs directly related” includes expenditures for site preparation work, surveying, construction materials, construction labor, architectural services, and engineering services. “Costs directly related” does not include expenditures for property acquisition, building permits, building inspection fees, furnishings, appliances, accounting services, legal services, loan origination and other financing costs including interest on construction loans, syndication fees and related costs, developer fees, or the costs associated with selling or renting the dwelling units whether incurred before or after completion of the housing project.

“*Disaster recovery housing project*” means the same as defined in Iowa Code section 15.354(6).

“*Grayfield site*” means the same as defined in Iowa Code section 15.352.

“*Greenfield site*” means the same as defined in Iowa Code section 15.352.

“*Housing business*” means the same as defined in Iowa Code section 15.352.

“*Housing project*” means the same as defined in Iowa Code section 15.352.

“*New dwelling units*” means dwelling units that are made available for occupancy in a community as a result of a housing project and that were not available for occupancy as residential housing in the community for a period of at least six months prior to the date on which application is made to the authority for tax incentives. If a dwelling unit has served as residential housing and been occupied during the six months preceding the date on which application is made to the authority for tax incentives, then the dwelling unit shall be presumed not to be a new dwelling unit.

“*Program*” means the workforce housing tax incentives program administered pursuant to Iowa Code chapter 15, subchapter II, part 17, and this chapter.

“*Tax credit certificate*” means a certificate issued by the authority stating the amount of workforce housing investment tax credits pursuant to Iowa Code section 15.355(3) that an eligible housing business may claim.

261—48.2(15) Housing project requirements.

48.2(1) Eligible project types. To receive workforce housing tax incentives pursuant to the program, a proposed housing project shall meet all of the requirements in Iowa Code section 15.353.

a. For the purposes of identifying eligible project types pursuant to Iowa Code section 15.353, “rehabilitation, repair, or redevelopment” means construction or development activities associated with a housing project that are undertaken for the purpose of reusing or repurposing existing buildings or structures as new dwelling units. “Rehabilitation, repair, or redevelopment” does not include new construction of dwelling units at a greenfield site. “Rehabilitation, repair, or redevelopment” includes new structures at a qualified grayfield site.

b. For the purposes of identifying eligible project types pursuant to Iowa Code section 15.353, factors the authority may consider to determine whether a dwelling unit should be classified as a single family dwelling unit include but are not limited to the following:

- (1) Whether the unit is separated from other units by a ground-to-roof wall;
- (2) Whether the unit has a separate heating system;
- (3) Whether the unit has an individual meter for public utilities; and
- (4) Whether the unit has other units above or below.

c. A housing project is not eligible for the program if it is located in a 100-year floodplain.

48.2(2) *Maximum cost.* The average dwelling unit cost for a housing project shall not exceed the maximum amount established by the board pursuant to Iowa Code section 15.353(3)“*a*” or, if applicable, the maximum amount established pursuant to Iowa Code section 15.353(3)“*b*.”

48.2(3) *Violations of law.* A housing project may be ineligible for the program due to a record of violations of the law pursuant to Iowa Code section 15.354(1)“*b*”(2).

261—48.3(15) Housing project application and agreement.

48.3(1) *Application.* Information about applying for tax incentives will be available on the authority’s website. A housing business shall apply for tax incentives in the form and content specified by the authority. The application will include all the information described in described in Iowa Code section 15.354(1).

48.3(2) *Application review and approval.*

a. All completed applications shall be reviewed and scored pursuant to Iowa Code section 15.354(2). Review criteria include but are not limited to project need, project readiness, financial capacity, and project impact.

b. The director will approve tax incentive awards after considering the recommendations of staff. The director may approve, defer or deny an application.

48.3(3) *Agreement and fees.*

a. A housing business that has been approved for tax incentives shall execute and return the agreement required by Iowa Code section 15.354(3) within 90 days of transmittal. Failure to do so may be cause for the director to terminate the award.

b. The compliance cost fees imposed in Iowa Code section 15.354(3)“*b*” shall apply to all agreements entered into for this program.

c. The agreement entered pursuant to Iowa Code section 15.354(3) may only be amended if done so in writing and signed by the housing business and the authority. Examples of situations requiring an amendment include but are not limited to time extensions, budget revisions, and significant alterations of the housing project.

d. Upon completion of a housing project, a housing business shall submit all of the information and documentation required by Iowa Code section 15.354(3)“*d*” to the authority along with a statement of all funding sources utilized for the project including government financing. The attestation applicable to the examination required by Iowa Code section 15.354(3)“*d*” is SSAE No. 10 (as amended by SSAE Nos. 11, 12, 14), AT section 101, and AT section 601 or other comparable attestations as identified by the authority. The procedures used by the certified public accountant (CPA) to conduct the examination should allow the CPA to conclude that, in the CPA’s professional judgment, the expenditures claimed are eligible pursuant to the agreement; Iowa Code chapter 15, subchapter II, part 17; and all rules adopted pursuant to Iowa Code chapter 15, subchapter II, part 17, in all material respects. Within ten business days of a request by the authority, the housing business shall make available to the authority the documents reviewed by the CPA unless good cause is shown.

261—48.4(15) Workforce housing tax incentives.

48.4(1) Eligibility. A housing business that has entered into an agreement pursuant to rule 261—48.3(15) is eligible to receive the sales tax refund and income tax credit described in Iowa Code section 15.355. Tax incentives may be claimed pursuant to Iowa Code section 15.355 and any applicable rules adopted by the department of revenue.

48.4(2) Transfer. Tax credit certificates may be transferred to any person pursuant to Iowa Code section 15.355 and the applicable rules adopted by the department of revenue. However, tax credit certificate amounts of less than \$1,000 shall not be transferable.

48.4(3) Tax credit limitations. The tax credit limitations specified in Iowa Code section 15.354(4) shall apply.

DISASTER RECOVERY HOUSING PROGRAM

261—48.5(15) Disaster recovery housing project requirements. To receive disaster recovery housing tax incentives pursuant to the program, a proposed disaster recovery housing project shall meet all requirements for other housing projects in rule 261—48.2(15).

261—48.6(15) Disaster recovery housing project application and agreement.

48.6(1) Application. Information about applying for disaster recovery tax incentives will be available on the authority's website. A housing business shall apply for tax incentives in the form and with the content specified by the authority. The application will include all the information described in Iowa Code section 15.354(1). If tax credits for disaster recovery housing projects are available, the authority may establish a disaster recovery application period following the declaration of a major disaster by the President of the United States for a county in Iowa.

48.6(2) Application review and approval.

a. All completed applications shall be reviewed and scored pursuant to Iowa Code section 15.354(2). Review criteria include but are not limited to project need, project readiness, financial capacity, and project impact.

b. The director will approve tax incentive awards after considering the recommendations of staff. The director may approve, defer, or deny an application.

48.6(3) Agreement and fees.

a. A housing business that has been approved for disaster recovery tax incentives shall execute and return the agreement required by Iowa Code section 15.354(3) within 90 days of transmittal. Failure to do so may be cause for the director to terminate the award.

b. The compliance cost fees imposed in Iowa Code section 15.354(3)“*b*” shall apply to all agreements entered into for this program.

c. The agreement entered pursuant to Iowa Code section 15.354(3) may only be amended if done so in writing and signed by the housing business and the authority. Examples of situations requiring an amendment include but are not limited to time extensions, budget revisions, and significant alterations of the housing project.

d. Upon completion of a disaster recovery housing project, a housing business shall submit all information and documentation required by Iowa Code section 15.354(3)“*d*” to the authority along with a statement of all funding sources utilized for the project including government financing. The attestation applicable to the examination required by Iowa Code section 15.354(3)“*d*” is as described in paragraph 48.3(3)“*c*.”

261—48.7(15) Disaster recovery housing tax incentives.

48.7(1) Eligibility. A housing business that has entered into an agreement pursuant to rule 261—48.6(15) is eligible to receive the sales tax refund and income tax credit described in Iowa Code section 15.355. Tax incentives may be claimed pursuant to Iowa Code section 15.355 and any applicable rules adopted by the department of revenue.

48.7(2) *Transfer.* Tax credit certificates may be transferred to any person pursuant to Iowa Code section 15.355 and the applicable rules adopted by the department of revenue. However, tax credit certificate amounts of less than \$1,000 shall not be transferable.

48.7(3) *Tax credit limitations.* The tax credit limitations specified in Iowa Code section 15.354(4) or that may otherwise be specified for disaster recovery housing projects shall apply.

261—48.8(15) Projects located in small cities. A housing project located in a city or township that meets the criteria in Iowa Code section 15.352(10) “b” must be located at least five miles from the city limits of a city with a population greater than 2,500 to be considered located in a small city. Population for the purposes of this rule will be as determined by either the most recent population estimate produced by the United States Bureau of Census or the most recent decennial census released by the United States Bureau of Census.

These rules are intended to implement Iowa Code chapter 15, subchapter II, part 17.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0131D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to tax credits

The Economic Development Authority hereby rescinds Chapter 57, “Employer Child Care Tax Credit,” Chapter 66, “Assistive Device Tax Credit,” and Chapter 76, “Aggregate Tax Credit Limit for Certain Economic Development Programs,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 15.119, 237A.31 and 422.33(9).

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 15.119, 237A.31 and 422.33(9) and 2025 Iowa Acts, Senate File 657.

Purpose and Summary

Pursuant to Executive Order 10 and Iowa Code section 17A.7(2), the Authority is rescinding Chapters 57, 66, and 76. Chapter 57 describes the policies and procedures applicable to the Employer Child Care Tax Credit administered by the Authority pursuant to Iowa Code section 237A.31. Chapter 66 describes the policies and procedures applicable to the Assistive Device Tax Credit administered by the Authority pursuant to Iowa Code section 422.33(9). Chapter 76 describes the procedure by which the Authority, with approval of its Board, allocates the aggregate tax credit limit established in Iowa Code section 15.119.

The Employer Child Care Tax Credit and Assistive Device Tax Credit were repealed by 2025 Iowa Acts, Senate File 657. That legislation also removed the requirement for the Authority to adopt a procedure for allocating the aggregate tax credit limit by rule.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9850C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa beyond that of the relevant divisions of 2025 Iowa Acts, Senate File 657.

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 Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

- ITEM 1. Rescind and reserve **261—Chapter 57**.
- ITEM 2. Rescind and reserve **261—Chapter 66**.
- ITEM 3. Rescind and reserve **261—Chapter 76**.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0132D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to redevelopment tax credits program

The Economic Development Authority hereby rescinds Chapter 65, “Brownfield and Grayfield Redevelopment,” and adopts a new Chapter 65, “Redevelopment Tax Credits Program,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 65 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Redevelopment Tax Credits Program available pursuant to Iowa Code chapter 15, subchapter II, part 9, as amended by 2025 Iowa Acts, Senate File 657 and House File 975. The program provides tax credits for the acquisition, remediation, or redevelopment of brownfield and grayfield sites.

The new chapter is clearer and more concise throughout and omits language that duplicates statute. The new chapter omits language that is unnecessary due to the repeal of the Brownfield Redevelopment Program and the elimination of the Brownfield Advisory Council by 2025 Iowa Acts, House File 975. The new chapter also incorporates the Certified Public Accountant (CPA) attestation added to the Redevelopment Tax Credits Program in House File 975. Inconsistencies with statute amended by 2025 Iowa Acts, Senate File 657, have also been addressed.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9832C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. A change from the Notice has been made to remove references to 2025 Iowa Acts, Senate File 657, and 2025 Iowa Acts, House File 975, since that legislation has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 65 and adopt the following **new** chapter in lieu thereof:

CHAPTER 65
REDEVELOPMENT TAX CREDITS PROGRAM

261—65.1(15) Definitions. As used in this chapter unless the context otherwise requires:

“Acquisition” means the purchase of brownfield or grayfield property.

“Affiliate” or *“affiliated entity”* means any entity to which one or more of the following applies:

1. The entity directly, indirectly, or constructively controls another entity.
2. The entity is directly, indirectly, or constructively controlled by another entity.
3. The entity is subject to the control of a common entity. A common entity is one that owns directly or individually more than 10 percent of the voting securities of the entity.

“Authority” means the economic development authority created in Iowa Code section 15.105.

“Board” means the same as defined in Iowa Code section 15.102.

“Brownfield site” means the same as defined in Iowa Code section 15.291.

“Grayfield site” means the same as defined in Iowa Code section 15.291.

“Previously remediated or redeveloped site” means a site at which prior remediation or redevelopment has occurred, including development for which an award of tax credits under this chapter has been made, and identified by the authority pursuant to the criteria in subrule 65.2(2).

“Program” means the redevelopment tax credits program administered pursuant to Iowa Code chapter 15, subchapter II, part 9, and this chapter.

“Qualifying investment” means the same as defined in Iowa Code section 15.291.

“Qualifying investor” means an applicant who has been approved by the authority to receive a redevelopment tax credit.

“Qualifying redevelopment project” means the same as defined in Iowa Code section 15.291.

“Redevelopment” means construction or development activities associated with a qualifying redevelopment project that are undertaken either for the purpose of constructing new buildings or improvements at a site where formerly existing buildings have been demolished or for the purpose of rehabilitating, reusing, or repurposing existing buildings or improvements. Redevelopment typically includes projects that result in the elimination of blighting characteristics as defined by Iowa Code section 403.2.

“Remediation” includes characterization, risk assessment, removal, and cleanup of environmental contaminants located on and adjacent to a brownfield site in compliance with appropriate Iowa department of natural resources requirements and guidelines.

261—65.2(15) Eligibility. To be eligible for the program, an applicant must meet the criteria for eligibility in Iowa Code chapter 15, subchapter II, part 17, and this rule.

65.2(1) Site control. The applicant must own the brownfield site or grayfield site or the applicant must have an agreement with the owner of a brownfield site or grayfield site prior to applying for tax credits. The agreement will include:

- a. The total cost for remediating the site.
- b. That the owner shall transfer title of the property to the applicant upon completion of the remediation of the property. Title transfer is not required when the applicant is the owner of the property and no title transfer occurs.

c. That upon the subsequent sale of the property by the applicant to a person other than the original owner, the original owner shall receive not more than 75 percent of the estimated total cost of the remediation, acquisition, or redevelopment.

65.2(2) *Previously remediated or redeveloped sites.* The authority will determine whether a project constitutes subsequent redevelopment at the same site as a previously remediated or redeveloped site by considering factors including but not limited to:

a. Whether the redevelopment described in multiple proposed projects is planned for a single parcel.

b. Whether the redevelopment described in multiple proposed projects is planned for adjacent or contiguous parcels or parcels in very close physical proximity.

c. Whether all involved parcels are owned by the same entity, different entities, or affiliated entities.

d. Whether a proposed project is the result of the same planning process as another project.

e. Whether the proposed projects are being developed by the same entity, different entities, or affiliated entities.

f. Whether the development of one proposed project occurs at or near the same time as another proposed project.

65.2(3) *Leaking underground storage tanks.* A project that includes remediation of contaminants being addressed under Iowa's leaking underground storage tank (UST) program is not eligible for the program unless other nonpetroleum contaminants or petroleum substances not addressed under 567—Chapter 135 are present.

65.2(4) *Violations of law.* The authority will determine whether the applicant has a record of violations of law that over a period of time tends to show a consistent pattern or that establishes intentional, criminal, or reckless conduct in violation of such laws. An applicant with such a record of violations of the law shall be ineligible for the program.

261—65.3(15) Limitations on qualifying investment. For the purposes of identifying qualifying investment for the purposes of the program, the following shall not be included:

1. The portion of the total cost of a project that is financed by federal, state, or local government tax credits, grants, forgivable loans, or other forms of financial assistance that do not require repayment, excluding the tax incentives provided under the program.

2. Any costs, including acquisition costs, incurred before the project is approved by the board.

3. Building permits, building inspection fees, furnishings, appliances, accounting services, legal services, loan origination and other financing costs including interest on construction loans, syndication fees, and related costs; developer fees; or the costs associated with selling or renting the property whether incurred before or after completion of the project.

261—65.4(15) Application—registration of projects—agreements.

65.4(1) *Application.*

a. Applications for redevelopment tax credits will only be accepted during the annual application period established by the authority.

b. An investor applying for a tax credit shall provide the authority with all of the following:

(1) The total costs of the qualifying redevelopment project, including the costs of land acquisition, cleanup, and redevelopment.

(2) The financing sources of the investment that are directly related to the qualifying redevelopment project for which the investor is seeking approval for a tax credit as provided in this chapter.

(3) Any other information deemed necessary to review and score the application pursuant to this rule.

65.4(2) *Scoring.* Each complete and eligible application will be reviewed and scored by the authority pursuant to Iowa Code section 15.293B(1)“f.” Review criteria may include but are not limited to project need, project readiness, financial capacity, and project impact.

65.4(3) Registration. The authority will make tax credit award recommendations and register projects pursuant to Iowa Code section 15.293B(1)“e.”

65.4(4) Approval. Tax credit awards and amounts of tax credit awards are subject to approval by the board pursuant to Iowa Code section 15.293B(1)“e.” Awards may be conditioned upon commitment of other sources of funds necessary to complete the activity.

65.4(5) Agreement.

a. The agreement entered pursuant to Iowa Code section 15.293B(3) will identify the tax credit amount, the award date, the project completion deadline, the qualifying investment and the total costs of the project.

b. The qualifying investor must execute and return the agreement to the authority within 90 days of transmittal of the final agreement from the authority. Failure to do so may be cause for the board to terminate the award.

c. Agreement amendments must comply with Iowa Code chapter 15, subchapter II, part 9, and this chapter. Qualifying investors may submit requests for amendments to authority staff.

(1) Except as provided in paragraph 65.4(4)“b,” requests to amend an agreement must be approved by the board.

(2) The board may designate authority staff with authority to approve nonsubstantive changes, including but not limited to the following:

1. Recipient name, address, and similar changes.
2. Line-item budget changes that do not reduce overall total project costs or qualifying investment.
3. Extension of a project completion deadline of up to 12 months.

d. Noncompliance with the agreement may result in revocation of all or a portion of the tax credit award pursuant to Iowa Code section 15.293B(3).

65.4(6) Reports. Qualifying investors shall submit any information reasonably requested by the authority in sufficient detail to permit the authority to prepare any reports required by the authority, the board, the general assembly, or the governor’s office.

65.4(7) Project completion. The project completion deadline may be extended pursuant to Iowa Code section 15.293B(4). The authority may for good cause within the discretion of the authority extend a qualifying investor’s completion deadline by up to 12 months upon application by the qualifying investor, which application shall be made prior to the expiration of the completion deadline in the manner and form prescribed by the authority. The authority may approve a second extension of up to 12 months if, prior to the expiration of the first 12-month extension, the qualifying investor applies and substantiates to the satisfaction of the authority that the second extension is warranted due to extenuating circumstances outside the control of qualifying investor.

65.4(8) Certified public accountant (CPA) examination. The attestation applicable to the examination required pursuant to Iowa Code section 15.293B(5) is SSAE No. 10 (as amended by SSAE Nos. 11, 12, 14), AT section 101 and AT section 601 or other comparable attestations identified by the authority. The procedures used by the CPA to conduct the examination should allow the CPA to conclude that, in the CPA’s professional judgment, the expenditures claimed are eligible pursuant to the agreement; Iowa Code chapter 15, subchapter II, part 9; and all rules adopted pursuant to Iowa Code chapter 15, subchapter II, part 9, in all material respects. Within ten business days of a request by the authority, the qualifying investor shall make available to the authority the documents reviewed by the CPA unless good cause is shown.

261—65.5(15) Redevelopment tax credit.

65.5(1) Tax credit certificate.

a. *Issuance.* The authority may issue a redevelopment tax credit certificate upon completion of the project and submittal of proof of completion by the qualifying investor, including the CPA attestation required pursuant to Iowa Code section 15.293B(5) and as described in subrule 65.4(8).

b. *Claims.* To claim a tax credit under this rule, a qualifying investor shall file a claim with the department of revenue pursuant to the applicable rules adopted by the department of revenue. A tax credit certificate shall not be used or included with a return filed for a taxable year beginning prior to

the tax year listed on the certificate. The tax credit certificate(s) included with the qualifying investor's tax return shall be issued in the qualifying investor's name, expire on or after the last day of the taxable year for which the qualifying investor is claiming the tax credit, and show a tax credit amount equal to or greater than the tax credit claimed on the qualifying investor's tax return.

c. Transfer. Tax credit certificates issued under this rule may be transferred to any person or entity to the extent allowed by Iowa Code section 15.293A(2)“d” and any applicable rules adopted by the department of revenue.

65.5(2) Tax credit amount and limitations.

a. The amount of the tax credit shall equal the applicable percentage of the qualifying investor's qualifying investment specified in Iowa Code section 15.293A(3).

b. The maximum amount of tax credits the board may award in any one fiscal year is specified in Iowa Code section 15.293A(6).

65.5(3) Tax credit carryover. If the maximum amount of tax credits available has not been issued at the end of the fiscal year, the remaining tax credit amount may be carried over to a subsequent fiscal year or the authority may prorate the remaining credit amount among other eligible applicants.

These rules are intended to implement Iowa Code chapter 15, subchapter II, part 9.

[Filed 2/26/26, effective 4/22/26]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0133D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to the research and development tax credit program

The Economic Development Authority hereby adopts new Chapter 82, “Research and Development Tax Credit Program,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 15.106A and 15.523.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15, subchapter II, part 35.

Purpose and Summary

The Authority is adopting a new Chapter 82 to describe the policies and procedures applicable to the Research and Development Tax Credit Program, created pursuant to Iowa Code chapter 15, subchapter II, part 35, as enacted by 2025 Iowa Acts, Senate File 657. The program provides incentives to businesses that conduct qualified research and development in Iowa.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9828C**.

Nate Ristow, on behalf of the Iowa Taxpayers Association, noted that the rules should explicitly establish the standard of review for the Certified Public Accountant (CPA) verification required by Iowa Code section 15.523(4) and that verification of industry and sector requirements is outside of the scope of the CPA verification. Mr. Ristow also commented that CPA verification would not need to include certain proposed items that would be addressed in an IRS audit of eligible expenditures for the purposes

of the federal research credit. Finally, Mr. Ristow requested that the 10-day deadline for providing documents to the Authority that a CPA relied on in subparagraph 82.3(1)“c”(4) be extended to 30 days to allow adequate time to receive the Authority’s request and send a response. Changes to the rules to accommodate these comments are described below.

Tim Reily, on behalf of AMVC Management Services LLC and its affiliated entities, requested that the rules incorporate agriscience research as an additional sector available for the credit. The Authority does not intend to add any additional sectors as eligible for the credit at this time due to the limited available allocation.

The following changes from the Notice have been made:

- Include the phrase “more likely than not” in subparagraph 82.3(1)“c”(1) to specify the standard of review for the CPA verification.
- Remove numbered paragraph “1” from subparagraph 82.3(1)“c”(1) to eliminate verification of the industry and sector requirements as part of the CPA verification and renumber subsequent numbered paragraphs.
- Add language to subparagraph 82.3(1)“c”(2) to explicitly allow CPAs to consider and incorporate documentation generated in connection with an audit in their verifications.
- Provide additional clarity about the standards applicable to CPA verification in subparagraph 82.3(1)“c”(3).
- Change the deadline to provide documents that a CPA relied on from 10 days to 30 days.
- Remove references to “as enacted by 2025 Iowa Acts, Senate File 657,” throughout since that Senate File has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa beyond that of the legislation it is intended to implement.

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 Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following **new** 261—Chapter 82:

CHAPTER 82
RESEARCH AND DEVELOPMENT TAX CREDIT PROGRAM

261—82.1(15E) Definitions. For purposes of this chapter, unless the context otherwise requires:

“*Authority*” means the economic development authority created in Iowa Code section 15.105.

“*Director*” means the director of the authority.

“*Eligible expenditures*” means the same as defined in Iowa Code section 15.521.

“*Foreign adversary*” means a foreign government or foreign non-government person as determined in 15 CFR §7.4 or 15 CFR §791.4 at any time on or after March 4, 2024, and that is listed in 15 CFR §7.4(a) or 15 CFR §791.4(a) at any time on or after March 4, 2024.

“*Foreign adversary entity*” means a foreign business subject to the jurisdiction of or organized under the laws of a foreign adversary or a foreign business owned, directed, or controlled by a foreign adversary.

“*Foreign business*” means the same as defined in Iowa Code section 9I.1.

“*Independent certified public accountant*” or “*independent CPA*” means a certified public accountant not employed by the qualified business or a related entity.

“*Program*” means the research and development tax credit program administered pursuant to this chapter and Iowa Code chapter 15, subchapter II, part 35.

“*Qualified business*” means the same as defined in Iowa Code section 15.521.

“*Qualified research and development*” means the same as defined in Iowa Code section 15.521.

261—82.2(15E) Certification of qualified businesses.

82.2(1) *Eligibility for certification as a qualified business.* A business shall meet all of the criteria in Iowa Code section 15.522 to be eligible for certification as a qualified business. Additionally, a foreign business shall demonstrate that it is not associated with a foreign adversary or foreign adversary entity.

82.2(2) *Additional sectors.* Any individual or business may request in writing that the authority include an additional sector(s) to the list of sectors available for the credit pursuant to Iowa Code section 15.522(2). The authority may initiate the administrative rulemaking process to include an additional sector or sectors in response to such a request or on its own initiative. A business engaged in a sector included by rule pursuant to this subrule shall not apply for certification as a qualified business until after the effective date of the rulemaking to include that sector.

82.2(3) *Application for certification.* A qualified business shall apply to the authority for certification as a qualified business as prescribed by the authority. An applicant shall apply on behalf of all entities in a consolidated group for state or federal tax filing purposes. The application for certification will include the following information:

- a. A description of the general nature of the business’s operations.
- b. The location of the principal business operations, any Iowa business locations, and whether the business conducts research and development at any locations outside Iowa.
- c. Information that demonstrates that the business’s primary operations are in a qualified industry and sector pursuant to Iowa Code section 15.522. Such evidence may include but is not limited to whether the business has a North American Industry Classification System (NAICS) number aligned with the relevant industries and sectors as determined by the authority. Businesses with other NAICS numbers will be required to document to the authority’s satisfaction that the business is primarily engaged in an applicable industry and sector identified in Iowa Code section 15.522 based on factors including but not limited to sources of revenue and customer base.
- d. Information that demonstrates that the business is actively engaged in qualified research and development in Iowa.
- e. Information about employment of the qualified business.
- f. The identity of any entities included as part of a controlled group/group of trades or businesses under common control that is required to compute the federal research and development credit as one taxpayer pursuant to Section 41(f)(1) of the Internal Revenue Code.

g. A signed statement from an officer, director, manager, member, or general partner of the qualified business certifying the accuracy of the information provided.

h. Any other information or documentation as the authority may reasonably require to determine the business's eligibility for certification as a qualified business and whether research and development conducted by the business is qualified research and development.

82.2(4) *Authority review and notice of certification.*

a. The authority shall make its best efforts to determine whether a business will be certified as a qualified business within 90 days of receipt of all information and documentation necessary to demonstrate satisfaction of the criteria set forth in Iowa Code section 15.522. The authority may conduct site visits to assess the eligibility of the business and the research conducted by the business.

b. The authority will determine whether an applicant for certification has a record of violations of the law that over a period of time tends to show a consistent pattern or that establishes intentional, criminal, or reckless conduct in violation of such laws. An applicant that has such a record of violations of the law will be ineligible for certification.

c. Authority staff will make recommendations for approval or denial of applications for certification. The director may approve, deny, or defer an application for certification.

d. Approval of certification by the director shall be contingent upon execution of an agreement with the authority within 45 days of transmittal of the agreement. The time limit for execution may be extended by the director for an additional 45 days for good cause shown. Upon expiration of the time limit, including any extension, approval of certification of a qualified business shall be rescinded.

e. Following execution of an agreement pursuant to paragraph 82.2(4) "d," the authority will issue written notice to the qualified business that such business has been certified with the authority for the purpose of the program. The authority will indicate in its written notice the first tax year for which eligible expenditures may be eligible for a tax credit.

82.2(5) *Revocation and expiration of certification.*

a. A certified qualified business shall provide any information as the authority may reasonably request to confirm the business's continued eligibility for certification as a qualified business and whether the business continues to be actively engaged in qualified research and development.

b. If a qualified business fails to meet or maintain any requirement set forth in the agreement entered pursuant to Iowa Code section 15.523(3); this chapter; or Iowa Code chapter 15, subchapter II, part 35, the authority may suspend or revoke the business's certification as a qualified business by issuing written notice to the business. The notice will identify the last date on which the business was eligible to be certified as a qualified business. If certification is revoked, the notice will identify the first date on which the business will be eligible to reapply for certification. If certification is suspended, the notice will identify the proposed end date of the suspension. A business cannot apply for a tax credit for eligible expenditures incurred after the effective date of revocation or during the effective period of suspension.

c. The written notice of certification issued pursuant to paragraph 82.2(4) "e" will include the date the authority expects the certification to expire if a business continues to satisfy all eligibility requirements. Certification may expire up to five years from the date of the notice. If a determination cannot be made that the qualified business intends to engage in qualified research and development for five years, the authority may approve certification for less than five years.

d. A business may submit an application for recertification and be approved for recertification by the authority.

e. If a business's certification as a qualified business expires, expenditures made after the expiration date will not be eligible for a tax credit.

82.2(6) *Reporting.* The authority may, at any time, request additional information and documentation from a qualified business to meet the authority's reporting obligations pursuant to Iowa Code section 15.525 or required to prepare any other reports to be provided to the governor and the general assembly.

261—82.3(15E) Application and review process for tax credits.

82.3(1) Annual business application. A qualified business shall make its best efforts to submit its annual application for a tax credit no later than 90 days after the date its federal return is filed and accepted. The application shall be submitted no later than January 31 following the most recently filed and accepted federal tax return. A qualified business shall apply for tax credits on behalf of all entities in a consolidated group for state or federal tax filing purposes and include all application information for all such entities that incurred eligible expenditures. The annual application submitted by qualified businesses will include:

a. A report from the business of any changes to the information provided in the application for certification pursuant to subrule 82.2(3).

b. Documentation of the amount of the eligible expenditures that were included in Section F of Internal Revenue Form 6765 that was submitted with the qualified business's most recently filed and accepted federal tax return.

c. Verification of eligible expenditures by an independent CPA authorized to practice in this state, described on a form prescribed by authority.

(1) The procedures used by the independent CPA to conduct the verification should allow the independent CPA to conclude that, in the independent CPA's professional judgment, the expenditures claimed are, more likely than not, eligible pursuant to the agreement entered pursuant to Iowa Code section 15.523(3); Iowa Code chapter 15, subchapter II, part 35; and all rules adopted pursuant to Iowa Code chapter 15, subchapter II, part 35, and 2025 Iowa Acts, Senate File 657, in all material respects. The verification shall include but not be limited to the following:

1. The qualified research and development and eligible expenditures are supported by the qualified business's underlying books and records.

2. The qualified business claimed a federal research credit under Section 41 of the Internal Revenue Code for its eligible expenditures for the same tax year for which the business has applied for a tax credit under the program.

3. The qualified business's methodology for identifying eligible expenditures accurately identifies qualified research and development projects and activities and accurately calculates qualified research expenses under Section 41 of the Internal Revenue Code that occurred in Iowa.

4. The wages included as eligible expenditures are limited to wages paid for the performance, direct supervision, or direct support of qualified research and development, and such services were physically performed in Iowa by individuals legally authorized to work in Iowa.

5. Any amounts included as eligible expenditures that were paid to unrelated third parties were for qualified research and development performed on behalf of the qualified business, and the qualified business retained substantial rights in the results and bore the financial risk of failure of the qualified research and development performed by a third party.

6. Any amounts included as eligible expenditures that were paid to unrelated third parties were for qualified research and development physically performed in Iowa by individuals authorized to work in Iowa.

7. Only 65 percent of eligible contract research expenses were included as eligible expenditures.

8. Only nondepreciable tangible property used directly in the conduct of qualified research and development was included as eligible expenditures.

9. Only supplies used or consumed in Iowa in the conduct of qualified research and development were included as eligible expenditures.

10. Only rental or lease costs for computers or cloud computing resources used in qualified research were included as eligible expenditures, and such resources were operated by third-party providers and not primarily used by the qualified business.

11. Amounts included as eligible expenditures relate only to computers physically located in Iowa, or, for cloud computing resources, an allocation methodology reasonably attributes usage to Iowa-based qualified research and development activities.

12. Expenditures were captured and allocated to qualified research and development activities at the business component or project level.

13. The qualified research and development activities associated with eligible expenditures met all four statutory tests under Section 41(d) of the Internal Revenue Code: permitted purpose, elimination of uncertainty, process of experimentation, and technological in nature.

14. No expenditures were included for research to the extent funded by another person, grant, or governmental entity.

(2) For each item in subparagraph 82.3(1)“c”(1), the independent CPA shall describe the information and documentation relied upon to verify each item. The independent CPA may consider and incorporate documentation generated in connection with an Internal Revenue Service examination of the taxpayer’s federal credit for increasing research activities under Section 41 of the Internal Revenue Code. Reliance on such materials does not relieve the independent CPA of the obligation to address each verification item required by subparagraph 82.3(1)“c”(1).

(3) The independent CPA shall represent that the verification procedures were performed in a manner consistent with applicable tax practice standards and that, based on information provided by the qualified business and consistent with applicable law, the independent CPA reasonably concluded that the information is, more likely than not, accurate and complete. The CPA will not provide an audit, review, or attestation opinion for the purposes of this paragraph.

(4) Within 30 business days of a request by the authority, the qualified business shall make available to the authority the documents reviewed by the independent CPA unless good cause is shown.

d. A signed statement from an officer, director, manager, member, or general partner of the qualified business certifying the accuracy of the information provided.

e. Any other information as the authority may reasonably require to determine the business’s continued eligibility for certification as a qualified business and whether the business continues to be actively engaged in qualified research and development.

82.3(2) Staff review. Authority staff will verify the continued eligibility of qualified businesses and the amount of eligible expenditures incurred by qualified businesses prior to approval of tax credits by the director.

82.3(3) Tax credit calculation. The annual tax credit award for each qualified business shall equal its unadjusted credit or its adjusted credit, whichever is less.

a. Unadjusted credit. The unadjusted credit for a qualified business equals its eligible expenditures multiplied by the tax credit rate provided in the agreement, not to exceed 3.5 percent.

b. Adjusted credit. To calculate the adjusted credit for a qualified business, first divide the qualified business’s eligible expenditures by the total eligible expenditures incurred by all qualified businesses with approved tax credit applications for the fiscal year. Next, multiply that quotient by the amount of tax credits available pursuant to Iowa Code section 15.119 for the fiscal year after reduction for the set aside, if any, of tax credits for additional awards pursuant to subrule 82.3(4). That product, plus any additional tax credits awarded to the qualified business for the fiscal year pursuant to subrule 82.3(4), equals a qualified business’s adjusted credit.

EXAMPLE: For purposes of this example, assume that the total available tax credits for the fiscal year is \$40,000,000 and the authority does not set aside any of that amount for additional awards pursuant to subrule 82.3(4). Also assume that the total eligible expenditures incurred by all qualified businesses with approved tax credit applications for the fiscal year is \$2,000,000,000. A qualified business submits an annual tax credit application with \$10,000,000 of eligible expenditures, and the tax credit rate in its agreement is 3.5 percent. The qualified business’s unadjusted credit equals \$350,000 ($\$10,000,000 \times 0.035$). The qualified business’s adjusted credit equals \$200,000 ($(\$10,000,000 / \$2,000,000,000) \times \$40,000,000$). Therefore, the qualified business’s annual tax credit award will be \$200,000.

82.3(4) Set aside of tax credits for additional awards. The authority may set aside up to 5 percent of the amount of tax credits available pursuant to Iowa Code section 15.119 for the fiscal year to be awarded as additional tax credits to qualified businesses that demonstrate an increase in eligible expenditures.

a. Additional tax credits from the set aside described in this subrule may be awarded based on the annual applications submitted by qualified businesses pursuant to subrule 82.3(1). The authority may request additional information from qualified businesses to establish that a qualified business

demonstrates an increase in eligible expenditures and that additional tax credits are warranted pursuant to the factors in paragraph 82.3(4) “c.”

b. Each fiscal year, the authority will determine the total amount of the set aside, if any, prior to making an initial apportionment of tax credits based on the total amount of qualified expenditures incurred by all qualified businesses that are eligible for a tax credit.

c. Factors the authority will consider in determining whether to award additional tax credits to a qualified business include but are not limited to whether the qualified business recently located in or expanded in Iowa and the economic impact of the qualified business, its facility or facilities in Iowa, and the qualified research and development.

82.3(5) Application decisions. The director may approve, deny, or defer an application for tax credits. Applications for tax credits may be denied under the following circumstances:

a. The qualified business has not continued to engage in the qualified research and development proposed in its application for certification.

b. The qualified business experiences a business closure or experiences a mass layoff for which notice is required under Iowa Code chapter 84C.

c. The authority determines the qualified business has a record of violations of the law that over a period of time tends to show a consistent pattern or that establishes intentional, criminal, or reckless conduct in violation of such laws.

261—82.4(15E) Tax credit certificates.

82.4(1) Issuance by the authority. The authority will issue tax credit certificates to qualified businesses pursuant to Iowa Code section 15.524. Tax credit certificates will be issued to the qualified businesses that applied for certification.

82.4(2) Vested right. A taxpayer does not obtain a vested right in a tax credit until a certificate has been issued by the authority.

82.4(3) Claiming a tax credit. An investor that has been issued a tax credit certificate by the authority may claim the credit in accordance with any applicable rules adopted by the department of revenue.

82.4(4) Changes to federal credit.

a. The qualified business shall notify the authority of any reduction of the federal credit for increasing research activities under Section 41 of the Internal Revenue Code or reduction of qualified research expenditures for the federal credit that occurs after certification as a qualified business. Such notice is required whether the reduction is the result of review of the credit initiated by the Internal Revenue Service or an amendment to the qualified business’s tax return initiated by the qualified business. The qualified business must provide notice to the authority within 30 days of the final determination date as defined in Iowa Code section 422.25.

b. Following a report to the authority that the federal credit or qualified research expenditures for the purposes of the federal credit have been reduced, a qualified business must submit a supplemental verification of eligible expenditures by an independent CPA authorized to practice in this state conducted in accordance with the procedures identified in subrule 82.3(1). The supplemental verification shall detail the impact of the disallowed credit on the amount of eligible expenditures, if any. The authority may waive the requirement to submit supplemental verification if all qualified expenditures on which the federal credit was claimed occurred in Iowa, if the qualified business agrees to a reduced tax credit consistent with a reduction in qualified research expenditures as determined by the authority, or if sufficient information is otherwise available to determine the impact on the tax credit available through the program.

c. If the supplemental independent CPA verification or other information submitted pursuant to paragraph 82.4(4) “b” demonstrates a reduction in eligible expenditures, the tax credit available through the program shall be reduced to an amount calculated by multiplying the credit percentage determined pursuant to subrule 82.3(3) by the reduced amount of eligible expenditures. Any additional award pursuant to subrule 82.3(4) will be reduced in the same way. If sufficient information is not available

to determine the reduced amount of eligible expenditures, the authority may wholly rescind a tax credit available under the program.

d. The tax credit available through the program shall not be increased based on an increase in the federal credit for increasing research activities under Section 41 of the Internal Revenue Code claimed by a qualified business.

261—82.5(15) Mass layoffs and business closures.

82.5(1) Pursuant to Iowa Code section 15.112, the authority may reduce or eliminate some or all of a tax credit approved through the program under the following circumstances:

- a.* A qualified business closes a facility in Iowa.
- b.* A qualified business experiences a mass layoff for which notice is required under Iowa Code chapter 84C that directly impacts its qualified research and development conducted in Iowa.
- c.* A qualified business experiences a mass layoff for which notice is required under Iowa Code chapter 84C that represents a significant portion of the qualified business’s employees in Iowa.

82.5(2) The authority may deny certification or recertification of a qualified business under the circumstances identified in subrule 82.5(1).

82.5(3) Factors the authority may consider when determining whether to exercise its discretion under this rule include but are not limited to the percentage of the qualified business’s workforce affected; the total number of employees involved; whether the action is seasonal, temporary, or permanent; whether employees are relocated to other Iowa facilities; the reasons causing the mass layoff or business closure; and the impact on the qualified business’s qualified research and development conducted in Iowa, the community in which the mass layoff or business closure occurred, and the state.

261—82.6(7C) References. All references to the Internal Revenue Code in this chapter are as in effect on April 22, 2026.

These rules are intended to implement Iowa Code chapter 15, subchapter II, part 35.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0134D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

**Rulemaking related to small business innovation research
and technology transfer outreach program**

The Economic Development Authority hereby rescinds Chapter 106, “Small Business Innovation Research and Technology Transfer Outreach Program,” and adopts a new Chapter 106, “Small Business Innovation Research and Technology Transfer Outreach Program (America’s Seed Fund),” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 15.106A and 15.411(5).

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 15.411(3).

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 106 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Small Business Innovation Research and Technology Transfer Outreach Program, known as America's Seed Fund, established pursuant to Iowa Code section 15.411. The program provides technical and financial assistance for applicants for federal grant and contract awards. The updated chapter is clearer and more concise throughout and omits language that repeats statutory language. Current policies for the disbursement of funds have been incorporated into the new chapter.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9831C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 106 and adopt the following **new** chapter in lieu thereof:

CHAPTER 106 SMALL BUSINESS INNOVATION RESEARCH AND TECHNOLOGY TRANSFER OUTREACH PROGRAM (AMERICA'S SEED FUND)

261—106.1(15) Definitions. As used in this chapter unless the context otherwise requires:

“*Applicant*” means a business applying to the authority for assistance under the program.

“*Assistance*” means technical and financial assistance available under the program.

“*Authority*” means the economic development authority created in Iowa Code section 15.105.

“*Award*” means SBIR/STTR grant or contract funds awarded by federal agencies.

“*Board*” means the same as defined in Iowa Code section 15.102.

“*Committee*” means the technology commercialization committee established by the board pursuant to Iowa Code section 15.116.

“*Corporation*” means the bioscience development corporation established pursuant to Iowa Code section 15.107.

“*Eligible applicant*” means a business meeting the criteria in rule 261—106.2(15).

“*Financial assistance*” means assistance provided only from the funds, rights, and assets legally available to the authority and includes but is not limited to assistance in the form of grants, loans, forgivable loans, and royalty agreements.

“*Innovative business*” means the same as defined in Iowa Code section 15E.52(1)“c.”

“*Phase II award*” means an award that provides funding to continue research and development funded with a prior award.

“*Program*” means the small business innovation research and technology transfer outreach program established pursuant to Iowa Code section 15.411 and this chapter.

“*SBIR/STTR*” means the federal Small Business Innovation Research and Small Business Technology Transfer Programs known as America’s seed fund.

261—106.2(15) Eligibility requirements. To be eligible for the program, an applicant must meet the following requirements:

1. Meet the small business requirements defined by the federal Small Business Administration (SBA).
2. Be an innovative business;
3. Have a reasonable likelihood of receiving an award;
4. Be likely to stimulate subsequent investment by industry, venture capital, and other sources; and
5. Be likely to commercialize promising technology.

261—106.3(15) Program benefits, application procedures, and delegation of functions.

106.3(1) Technical assistance.

a. Technical assistance provided by the authority under the program may include the following:

- (1) Detailed outlines and other tools to facilitate drafting of a proposal and gathering accompanying documentation.
- (2) Reviews and critiques of proposal drafts.
- (3) Evaluation of budgets and budget justifications.
- (4) Assistance with the electronic registrations and the application submission process.

b. To facilitate technical assistance, applicants shall submit pre-proposal documents to the authority that demonstrate a customized strategy for application for an award consistent with the requirements for the relevant rules and regulations of each applicable federal agency.

106.3(2) Application for financial assistance and award procedures. Eligible applicants may submit applications to the authority for financial assistance. Authority staff will confirm program eligibility before forwarding an application to the committee for a recommendation on financial assistance. The committee will provide its recommendation to the board. The board may approve, deny, or defer each application for financial assistance. The board will consider applications for financial assistance on a first-come, first-served basis. The board may award up to \$75,000 in financial assistance, to be disbursed as indicated in subrule 106.4(3).

106.3(3) Delegation of certain administrative functions to the corporation. The authority may delegate certain administrative functions of the program to the corporation.

106.3(4) Administrative functions not delegated. The authority will retain, and not delegate, the performance of the following functions:

- a. The final determination as to whether to approve, deny, or defer an award of financial assistance;
- b. The disbursement of moneys provided for in an award of financial assistance; and
- c. The final determination as to whether there is a default in the terms of an agreement entered into under the program, including all decisions regarding appropriate remedies for such a default.

261—106.4(15) Agreement and report information required.

106.4(1) *Agreement required.* An applicant awarded financial assistance under the program shall enter into an agreement with the authority that includes all terms and conditions for receipt of funds. The authority will make the final determination as to compliance with the terms of the agreement and as to whether and when to disburse funds to the applicant.

106.4(2) *Reporting information required.* An applicant may be required to submit all information necessary for the authority to compile a report on the results of the program.

106.4(3) *Disbursement.* Up to \$50,000 in financial assistance may be disbursed to an eligible applicant upon receipt of an award. Up to \$25,000 in financial assistance may be disbursed to an eligible applicant at the time the eligible applicant submits a proposal for a phase II award.

These rules are intended to implement Iowa Code section 15.411.

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0135D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to reinvestment districts program

The Economic Development Authority hereby rescinds Chapter 200, "Reinvestment Districts Program," Iowa Administrative Code, and adopts a new Chapter 200 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15J and section 15.106A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15J.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 200 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Reinvestment Districts Program administered by the Authority pursuant to Iowa Code chapter 15J. The program enables new State hotel/motel and sales tax revenues to be reinvested within approved districts.

The updated chapter is more concise throughout. Unnecessary definitions, language that duplicates statute, and language that is redundant within the chapter have been eliminated. Specific point totals for scoring criteria have also been removed from the chapter.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9833C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. A change from the Notice has been made to remove references to 2025 Iowa Acts, House File 975, since that legislation was codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 200 and adopt the following **new** chapter in lieu thereof:

CHAPTER 200 REINVESTMENT DISTRICTS PROGRAM

261—200.1(15J) Definitions. For purposes of this chapter unless the context otherwise requires:

“*Account*” means the district account that is created within the fund for each municipality that has established a district and that holds the new tax revenues deposited by the department under the program.

“*Applicant*” means a municipality applying to the board and the authority for approval of a district under the program, including the preapplication process described in rule 261—200.2(15J).

“*Authority*” means the economic development authority created in Iowa Code section 15.105.

“*Board*” means the same as defined in Iowa Code section 15.102.

“*Commencement date*” means the same as defined in Iowa Code section 15J.2.

“*Department*” means the department of revenue.

“*District*” means the same as defined in Iowa Code section 15J.2.

“*Due diligence committee*” means the due diligence committee of the board established pursuant to 261—Chapter 1.

“*Fund*” means the same as defined in Iowa Code section 15J.2.

“*Joint board*” means a legal entity established or designated in an agreement made pursuant to Iowa Code chapter 28E between two or more contiguous counties or incorporated cities.

“*Maximum benefit amount*” means the total amount of new tax revenues that may be remitted to a municipality’s account and used for development in a district. The maximum benefit will be established by the board when a final application to the program is approved pursuant to rule 261—200.5(15J).

“*Municipality*” means the same as defined in Iowa Code section 15J.2.

“*New lessor*” means the same as defined in Iowa Code section 15J.2.

“*New retail establishment*” means the same as defined in Iowa Code section 15J.2.

“*New tax revenues*” means all state sales tax revenues and state hotel and motel tax revenues that are collected within a district by new retail establishments and new lessors, provided that such new retail establishments and lessors are included as projects in an approved district plan. New tax revenues are remitted to the department after collection by new retail establishments and new lessors and deposited by the department in an account.

“*Program*” means the reinvestment district program established pursuant to Iowa Code chapter 15J and this chapter.

“*Project*” means the same as defined in Iowa Code section 15J.2.

“*Retail business*” means any business engaged in the business of selling tangible personal property or taxable services at retail in this state that is obligated to collect state sales or use tax under Iowa Code chapter 423. However, for the purposes of this chapter, “retail business” does not include a new lessor or a business engaged in an activity subject to tax under Iowa Code section 423.2(3).

“*State hotel and motel tax*” means the same as defined in Iowa Code section 15J.2.

“*State sales tax*” means the same as defined in Iowa Code section 15J.2.

“*Substantially improved*” means the same as defined in Iowa Code section 15J.2.

“*Unique nature*” means a quality or qualities of the projects to be developed in a district that, when considered in the entirety, will substantially distinguish the district’s projects from other existing or proposed developments in the state. For purposes of this chapter, whether a project is of a unique nature is a subjective and contextual determination that will be made by the board. In determining whether a project is of a unique nature, the board will not necessarily require a project to be entirely without precedent or to be the only one of its kind in the state, but rather, the board will evaluate whether the projects to be undertaken in a district will either (1) permanently transform the aesthetics or infrastructure of a local community for the better, including by preserving important historical structures or neighborhoods, or (2) contribute substantially more to the state’s economy or quality of life than other similar projects in the state.

“*Vertical improvement*” means the same as defined in Iowa Code section 15J.2. For the purposes of this definition, “appurtenant structure” means any building or other fixture on a piece of real estate other than the main building, provided that such a building or fixture is permanent, is wholly or partially above grade, and will be constructed or substantially improved in conjunction with the main building. A structure is appurtenant when the structure is physically connected to a main building such that the connected structures combine to create a single, integrated facility. A structure is not physically connected if the structure has a function or purpose independent of the main building, even if the structures are in close proximity or are incidentally connected by some means such as a common wall, a sidewalk, or recreational trail.

261—200.2(15J) Preapplication process.

200.2(1) *Purpose.* The authority and the board will utilize a preapplication process to gauge the level of demand for funding under the program, accept initial project plans and requests for funding, make provisional determinations about the amount of maximum benefits, and notify applicants of the board’s provisional funding decisions.

200.2(2) *Preapplication required.* The board will only approve a proposed district plan if that plan has been submitted during the annual filing window as described in this rule.

200.2(3) *Annual filing window.* Each year that funding is available, the authority will announce an annual filing window to accept preapplications under the program. The purpose of the annual filing window is to enable the competitive scoring of applications and facilitate funding decisions by the board that are within the limitations established for the program by the general assembly. A municipality

interested in applying to the program must submit a preapplication during the annual filing window or wait until the next annual filing window.

200.2(4) *Preapplication submission requirements.* Each preapplication submission shall demonstrate compliance with the requirements listed in rule 261—200.3(15J) to the greatest extent possible. While the preapplication process is provisional in nature and is designed to allow applicants to make reasonable changes to the proposed district plan before a final application is considered, the board is more likely to approve funding for proposed districts that meet all requirements of rule 261—200.3(15J) during the preapplication process.

200.2(5) *Provisional funding decisions.*

a. The board, with the assistance of the authority, will evaluate the preapplications and assign them a provisional score based on the criteria described in rule 261—200.4(15J). Based on the results of the scoring, the board will make provisional funding decisions and notify applicants.

b. A provisional funding decision represents an initial judgment by the board about the merits of a proposed district plan and is provided for the convenience of both applicants and the board for the better administration of the program. A provisional funding decision shall not be construed as binding on the board nor will the applicant be required to meet all of the details contained in the preapplication. A provisional funding decision shall not be construed as a final approval by the board. A municipality shall not adopt an ordinance or resolution establishing a district based on a provisional funding decision.

c. The final details of a proposed district plan and a final funding decision, including a maximum benefit amount and a commencement date, shall be contingent upon the receipt of a full, final, and complete application and upon final action by the board to ratify, amend, defer, or rescind its provisional funding decision as provided in rule 261—200.5(15J).

d. The department will not deposit moneys into an account until a final application is approved by the board and an ordinance or resolution has been adopted by the municipality.

261—200.3(15J) Program eligibility and application requirements.

200.3(1) *Eligibility.* To be eligible for benefits under the program, an applicant shall demonstrate that all requirements in Iowa Code section 15J.4(1) are met.

a. To establish that the criterion in Iowa Code section 15J.4(1) “*a*” is met, a municipality should submit information such as an estimate of the expected increase in valuation or other data that lends itself to a quantitative assessment of the extent to which the real property will benefit.

b. To establish that the criterion in Iowa Code section 15J.4(1) “*b*” is met, a municipality should submit maps of the proposed area as well as maps of the existing enterprise zone or urban renewal area. A municipality should also submit copies of the local ordinance or resolution establishing the enterprise zone or the urban renewal area.

c. For purposes of establishing that the criterion in Iowa Code section 15J.4(1) “*c*” is met, “contiguous” means parcels that are physically connected. Parcels connected by streets or other rights-of-way will be considered physically connected for purposes of this rule. In designating an area that includes a right-of-way, an applicant may include an area that is less than the full width of the right-of-way, but the applicant shall not include less than 60 feet of the right-of-way’s width.

200.3(2) *Proposed district plan.* An applicant must submit a proposed district plan consistent with the requirements of Iowa Code section 15J.4(2) and a copy of the resolution approving the proposed district plan to the authority.

a. The finding required by Iowa Code section 15J.4(2) “*a*” should be supported by the information required under subrule 200.3(1).

b. If, at the time an application is submitted, the parcels to be included in the proposed district are not yet acquired or one or more parcels within the district are under consideration for a project, then the names and addresses of the owners of record of all parcels under consideration shall be submitted with the understanding that final board approval shall be contingent upon all parcels being acquired and identified by address prior to final board approval and establishment of the commencement date.

c. The project description required by Iowa Code section 15J.4(2)“d”(4) should include an explanation of why the unique characteristics of the proposed project cause the project to be of a unique nature as defined in rule 261—200.2(15J).

200.3(3) Additional conditions. A municipality shall demonstrate to the board’s satisfaction that all of the additional conditions in Iowa Code section 15J.4(3)“b” are met and the following additional conditions are met:

a. The applicant must have submitted an application under the preapplication process described in rule 261—200.4(15J) and, as part of a provisional funding decision by the board, must have been approved for a provisional maximum benefit amount.

b. The proposed district plan must meet a minimum score under the criteria described in rule 261—200.4(15J).

c. While multiple districts within a single municipality are not prohibited under the program, the size of any one district is limited by Iowa Code section 15J.4(1)“c” and overlapping districts are prohibited by Iowa Code section 15J.4(1)“e.” Therefore, the board will consider whether the approval of an additional district is appropriate given the particulars of the proposed additional district and the goals of the program. If a municipality proposes an additional district, the board, at its discretion, may accept the application and score it, or if the board determines that approval of an additional district would not serve the goals of the program, the board may reject the application without scoring it.

d. While it is within the discretion of the board to increase the maximum benefit amount of an approved district, the board will carefully scrutinize whether an increase is justified by circumstances such as greater investment or improved projects within the district and whether any change in the maximum benefit amount serves the goals of the program.

200.3(4) Application materials and submission. A municipality interested in applying for funding under the program shall submit a preapplication and a final application to the board for approval and, when applying, shall provide the information described in this chapter or any other information the board or the authority may reasonably require in order to process the application. Information on submitting an application under the program may be obtained by contacting the authority.

261—200.4(15J) Application scoring and determination of benefits. The board will evaluate and score the proposed district plan submitted with each complete and eligible application according to the criteria and process described in this rule.

200.4(1) Scoring criteria and plan evaluation. Each proposed district plan will be given a numerical score between 0 and 100. The higher the numerical score, the more likely the proposed district will be approved for designation and funding under the program. The scoring process will necessarily involve a subjective assessment of the quality of each proposed district plan as well as a consideration of how each proposed district plan compares to the plans proposed by other applicants. The criteria used to score each application are as follows:

a. Uniqueness. The program requires that the projects proposed to be undertaken must be of a unique nature. Therefore, the proposed district plan will be evaluated on this criterion in order to quantify the extent to which the projects in the proposed district plan are of a unique nature. The more unique the projects are, the more points will be received under this criterion.

b. Economic impact. The program requires that the projects proposed to be undertaken must have a substantial beneficial impact on the economy of the state and the economy of the municipality. Therefore, the proposed district plan will be evaluated on this criterion in order to quantify the extent to which the projects in the proposed district plan will benefit the economy. The greater the economic impact of the proposed district plan, the more points will be received under this criterion.

c. Project feasibility. The program requires that funding sources for projects must be feasible. Therefore, the proposed district plan will be evaluated on this criterion in order to quantify the extent to which the funding sources of the proposed projects are feasible. The more feasible the funding sources for the proposed projects are, the more points will be received under this criterion.

d. Capital investment. The program requires that at least one project with a capital investment of \$10 million or more be proposed. To the extent that the proposed district plan exceeds this minimum level of capital investment, more points will be received under this criterion.

e. Funding leverage. The program limits the amount of new tax revenues that can be received to 35 percent of the total cost of all proposed projects in the proposed district plan. To the extent that a proposed district plan includes a financing plan in which the percentage of new tax revenues to be received is less than 35 percent of the total cost, more points will be received under this criterion.

f. Nonretail focus. The program limits the amount of proposed capital investment in the district related to retail businesses to 50 percent of the total capital investment for all proposed projects in the proposed district. To the extent that a proposed district plan includes projects that provide cultural amenities, tourist attractions and accommodations, infrastructure, or quality of life improvements, more points will be received under this criterion.

g. Additional factors. The program allows the board to establish additional criteria for the program. Therefore, in addition to the other criteria listed in this subrule, the board will consider the following additional factors:

(1) Readiness for development. The closer a municipality is to beginning development on a proposed district plan, the more points may be received under the additional factors criterion.

(2) Geographic diversity. To the extent that a proposed district is located in a region of the state not already funded under the program, more points may be received under the additional factors criterion. A proposed district plan that would create an additional district within a municipality or a request to increase the maximum benefit amount of an already approved district will not be viewed as enhancing geographic diversity and may receive fewer points under the additional factors criterion.

(3) Funding need. To the extent that a funding gap exists in the proposed district plan's financing, more points may be received under the additional factors criterion.

200.4(2) *Scoring process and funding recommendations.*

a. Proposed district plans will be scored by an evaluation committee consisting of members appointed by the director of the authority. Members of the committee will include authority staff and not more than five members of the board. Each member of the evaluation committee will judge the proposed district plan according to the scoring criteria, and then the scores of all members of the committee will be averaged together to reflect one numerical score between 0 and 100. The evaluation committee will not make a funding recommendation.

b. After all applications are scored, a copy of the proposed district plan and the results of the scoring will be referred to the due diligence committee, which will consider the quality of the proposed district plans and make funding recommendations to the board. The due diligence committee will take into account the requested funding levels but will also attempt to establish maximum benefit amounts that seem most appropriate to both the quality of the proposed district plans and the total demand for program funding.

c. The scoring results will not be negotiated and, while both the board and the due diligence committee will consider the scoring results of the evaluation committee, those results are not binding on either the due diligence committee or the board.

200.4(3) *Minimum score required.* To receive funding under the program, a proposed district plan must receive an average score of 70 or more points under the criteria listed in subrule 200.4(1).

200.4(4) *Funding not guaranteed.* The program is subject to a total aggregate limit on the amount of new tax revenues that may be approved. Therefore, a proposed district plan that meets the required minimum score is not guaranteed funding if the board's funding decisions for other, higher scoring proposed district plans cause the program's total aggregate limit to be reached.

200.4(5) *Final action taken by board.* The final decision on whether to approve the designation of a proposed reinvestment district and the determination of the amount of maximum benefit to award an applicant rest entirely with the board. The recommendations of the evaluation committee and the due diligence committee with respect to the proposed district plans are of an advisory nature only.

200.4(6) *Availability of scoring results.* The board and the authority will keep records of the scoring process and make those records available to applicants.

200.4(7) *Denial of plans and resubmission.* Reasons for denial of district plans may include a failure to meet filing deadlines, a failure to meet the basic requirements for eligibility, a failure to meet the required minimum score, or a lack of available funding. A municipality whose application is denied may resubmit the application at the next annual filing window, provided there is funding available, but a resubmission must be rescored with all other applicants that apply during that filing window.

200.4(8) *Provisional nature of preapplication process.* The preapplication process described in rule 261—200.2(15J) will result in provisional scores and provisional funding decisions for applicants. However, these provisional scores and funding decisions are subject to change pending the final approval process described in rule 261—200.5(15J).

261—200.5(15J) Final application and approval process.

200.5(1) *Final application required.*

a. An applicant that receives a provisional funding decision must submit a final application to the board within one year of the submission of the preapplication.

b. A final application shall meet all the requirements described in Iowa Code section 15J.4 and rule 261—200.3(15J).

200.5(2) *Amendments to preapplications and rescoring of plans.* An applicant may amend any part of the preapplication when submitting the final application and must amend the application if any part of the proposed district plan will be materially different from the plan that was proposed during the preapplication process. If the board determines that a final application is substantially different from the related preapplication, then the board may rescore the application and reevaluate the provisional funding decision prior to taking final action. If the board elects to rescore and reevaluate an application, the application will be rescored and reevaluated in the same manner and according to the same criteria used initially.

200.5(3) *Final funding decision and establishment of commencement date.* After submission of all information required for the final application, the board will make a final funding decision, establish a final maximum benefit amount, and establish a commencement date for the district as described in Iowa Code section 15J.4(3)“d.”

200.5(4) *Provisional funding decisions not determinative of final funding decision.* The board’s final funding decision may be different from its provisional funding decision. The board may ratify, amend, defer, or rescind the provisional funding decision. If the board’s final funding decision causes additional funding to become available, the board may amend a funding decision for another proposed district plan made during the same annual filing window or may reserve the additional funding capacity for the next annual filing window.

261—200.6(15J) Adoption of ordinance and use of deposits.

200.6(1) *Ordinance and notice to department.* Upon receiving approval by the board of the final application pursuant to rule 261—200.5(15J), the municipality shall adopt an ordinance or, in the case of a joint board, a resolution establishing the district consistent with Iowa Code section 15J.4(4)“c.” Notice to the director of revenue shall be provided consistent with Iowa Code section 15J.4(4)“a” and “b.”

200.6(2) *Use of deposits.*

a. For the purpose of determining eligible uses of moneys deposited in an account pursuant to Iowa Code section 15J.4(4)“d,” “development” means all costs reasonably related to a project described in a final application approved by the board. Development costs may include project planning, professional services, land acquisition, construction, maintenance, and operational expenses. A municipality shall enter into development agreements for the expenditure of program funds and submit copies of such agreements to the authority within 30 days of execution.

b. Moneys deposited in an account shall only be used to fund projects approved by the board as part of a proposed district plan. Moneys deposited in an account may be used for projects that do not generate new tax revenues, provided such projects are part of an approved plan. A municipality shall maintain records documenting the use of deposits under the program and make them available to the board or the department upon request.

c. Moneys from new tax revenues collected within a district and expended by a municipality under the program are subject to audit by the department or the auditor of state.

261—200.7(15J) Plan amendments and reporting.

200.7(1) Plan amendments.

a. Requests for amendments shall include updated or amended feasibility and economic impact studies as determined necessary by the authority. A plan amendment request that does not increase the maximum benefit amount may be requested at any time.

b. A request to extend a district's established commencement date will be rejected.

c. If, after final approval and establishment of the district, a municipality is unable to carry out development of all the projects proposed to be undertaken in a district, the municipality shall seek a modification to the plan. If a requested plan amendment would reduce capital investment in a district or remove one or more of the projects originally approved for the district, the board in its discretion may reduce, rescind, or otherwise modify the maximum benefit amount accordingly.

200.7(2) Reports. Following establishment of a district, the municipality shall submit the reports required by Iowa Code section 15J.4(6). Reports will be posted on the authority's website in accordance with Iowa Code section 15J.4(7).

261—200.8(15J) Cessation of deposits, district dissolution, and requests for extension.

200.8(1) Cessation of deposits. Deposits to the district's account shall cease in accordance with Iowa Code section 15J.8.

200.8(2) District dissolution. If a municipality is notified that its maximum benefit amount has been reached, the municipality shall dissolve the district by ordinance or resolution as soon as practicable after notification.

200.8(3) Requests for extension. The board may extend the district's 20-year period of time for depositing and receiving revenues in accordance with Iowa Code section 15J.8(3).

261—200.9(15J) Cross-reference to department rules. The department has adopted rules for the administration and deposit of moneys into the fund and into accounts in 701—Chapter 273.

These rules are intended to implement Iowa Code chapter 15J.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0136D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to Iowa major events and tourism program

The Economic Development Authority hereby adopts new Chapter 201, "Iowa Major Events and Tourism Program," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 15.106A and 15G.103.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 15G.101 through 15G.104.

Purpose and Summary

Pursuant to Iowa Code sections 15G.101 through 15G.104 as enacted by 2025 Iowa Acts, Senate File 660, the Authority is adopting Chapter 201. The chapter describes the policies and procedures applicable to the Iowa Major Events and Tourism Program. The program provides grants for expenditures associated with event bidding and selection. The chapter sets forth eligibility requirements, application procedures, and review processes for the program.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9829C**. No public comments were received. A change from the Notice has been made to remove the “as enacted by” language regarding 2025 Iowa Acts, Senate File 660, since that Senate File has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa beyond that of the legislation it is intended to implement.

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 Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following **new** 261—Chapter 201:

CHAPTER 201
IOWA MAJOR EVENTS AND TOURISM PROGRAM

261—201.1(15G) Definitions.

“*Applicant*” means an eligible entity that is applying for financial assistance through the program.

“*Authority*” means the Iowa economic development authority created in Iowa Code section 15.105.

“*Board*” means the Iowa economic development authority board.

“*Entity*” means the same as defined in Iowa Code section 15G.101.

“*Event*” means the same as defined in Iowa Code section 15G.101.

“*Financial assistance*” means the same as defined in Iowa Code section 15G.101.

“*Matching funds*” means a cash contribution made by an entity applying for financial assistance. “Matching funds” does not include any in-kind noncash contributions.

“*Program*” means the Iowa major events and tourism program administered pursuant to this chapter and Iowa Code sections 15G.101 through 15G.104.

“*Recipient*” means an entity that has been awarded financial assistance.

261—201.2(15G) Eligibility.

201.2(1) In addition to the eligibility criteria in Iowa Code section 15G.103(2), an event must meet the following criteria to be eligible for financial assistance under the program:

a. The event must be an event that has not previously been held in Iowa or has a quality or qualities that substantially distinguish the event from other events that have been held or could be held in the state.

b. The event must be a ticketed event or require registration.

c. The event will generate significant attendance from an out-of-state audience.

d. The event is or will be held no more frequently than one time annually in Iowa.

e. The hosting rights for the event were not secured by the entity applying for financial assistance before July 1, 2025.

201.2(2) To determine whether an event is a tourism-oriented athletic contest, convention, music festival, or art festival for the purposes of the program, the authority will consider the following factors:

a. Whether the event encourages overnight stays.

b. Whether the event contributes to the vitality of the host region’s tourism and economic development activity.

c. Whether the marketing plan for the event targets an audience from more than 50 miles away from the event location.

d. Whether the event elevates the profile of the state as a destination and encourages other events to seek Iowa communities as a host.

261—201.3(15G) Preapplication. Entities interested in applying for financial assistance shall submit a preapplication to the authority in the form and content prescribed by the authority. The preapplication will be evaluated by staff for eligibility based on the criteria in Iowa Code section 15G.103(2) and rule 261—201.2(15G).

261—201.4(15G) Application.

201.4(1) Entities that are invited to apply for the program based on their preapplication and staff review conducted pursuant to rule 261—201.3(15G) shall submit an application to the authority in the form and content prescribed by the authority. The application shall contain the following:

a. An economic analysis that meets the requirements in Iowa Code section 15G.103(2)“*a*”(2).

b. A marketing plan for the event that demonstrates to the satisfaction of the authority that the entity has the capacity and expertise to market the event appropriately.

c. Documentation of the entity’s nonprofit status and documentation that the entity is established to promote economic development and tourism in an area.

d. The request for proposals or other comparable documents that the entity has responded to or will respond to in order to secure the event.

e. Documentation of the entity’s ability to provide matching funds as required by Iowa Code section 15G.103(4)“*b.*”

f. Documentation of the expenditures required as part of the entity’s bid for the event.

201.4(2) An application must be for a minimum request of \$200,000.

201.4(3) An entity shall submit only one application for the program per bid process.

201.4(4) Authority staff will evaluate each application based on the criteria identified in Iowa Code section 15G.103 and the following criteria:

a. Whether the event would be new to Iowa or has been held in Iowa within the previous three years.

b. Whether receipt of financial assistance will be necessary for a successful bid or selection.

201.4(5) Following staff evaluation, eligible applications will be forwarded to the board for its final funding decision.

261—201.5(15G) Eligible expenses.

201.5(1) Expenditures identified in Iowa Code section 15G.102(2) that are required as part of the entity's bid for an event are eligible for financial assistance.

201.5(2) Expenses for expenditures not directly related to the bidding and selection process are ineligible for reimbursement, including but not limited to:

a. Costs of developing or making permanent improvements to facilities, payroll or operating expenses.

b. Costs otherwise eligible but associated with a recipient-owned or recipient-controlled venue or asset.

c. Items that are purchased for resale.

d. Any item not required as part of the entity's bid for an event.

261—201.6(15G) Administration.

201.6(1) *Notification.* The authority will notify successful applicants in writing of their approved application for financial assistance and prepare an agreement that reflects the terms of the financial assistance. The recipient must execute and return the agreement to the authority within 60 days of the transmittal of the final agreement from the authority. Failure to do so may result in termination of the financial assistance by the authority.

201.6(2) *Disbursement.* Financial assistance will be disbursed on a reimbursement basis. The authority will establish the frequency and amounts available for disbursement in the agreement entered pursuant to subrule 201.6(1).

201.6(3) *Reporting requirements.*

a. Each recipient shall submit an annual report that includes information about the status of the event and any information required by Iowa Code section 8.57.

b. A recipient shall submit information reasonably required by the authority to make reports to the authority's board, the governor's office, or the general assembly.

201.6(4) *Remedies for noncompliance.* If the authority finds that a recipient is not in compliance with program requirements or the terms and conditions of the agreement, the authority may employ any remedies it deems appropriate, including but not limited to the following:

a. Issue a warning letter stating that continued failure to comply with program requirements within a stated period of time will result in a more serious action.

b. Condition future financial assistance on correcting compliance issues.

c. Require that some or all of the financial assistance be remitted to the authority.

d. Elect not to provide future financial assistance to the recipient until appropriate actions are taken to ensure compliance.

e. Prohibit future awards of financial assistance.

These rules are intended to implement Iowa Code sections 15G.101 through 15G.104.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0137D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to community attraction and tourism program

The Economic Development Authority hereby rescinds Chapter 211, “Community Attraction and Tourism (CAT) Programs,” and adopts a new Chapter 211, “Community Attraction and Tourism (CAT) Program,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15F.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15F, subchapter II.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 211 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Community Attraction and Tourism Program provided by the Authority pursuant to Iowa Code chapter 15F, subchapter II. The program provides grants to assist projects that provide recreational, cultural, entertainment, and educational attractions.

The updated chapter is more concise throughout. Unnecessary definitions, language that duplicates statute, and language that is duplicated within the chapter have been eliminated. Changes to the program in 2024 Iowa Acts, Senate File 2385, and 2025 Iowa Acts, House File 975, have been incorporated.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9834C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. A change from the Notice has been made to remove references to 2025 Iowa Acts, House File 975, since that legislation has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 211 and adopt the following **new** chapter in lieu thereof:

CHAPTER 211
COMMUNITY ATTRACTION AND TOURISM (CAT) PROGRAM

261—211.1(15F) Definitions. When used in this chapter unless the context otherwise requires:

“*Attraction*” means a permanently located recreational, cultural, educational, or entertainment activity that is available to the general public.

“*Authority*” means the economic development authority created in Iowa Code section 15.105.

“*Board*” means the same as defined in Iowa Code section 15.102.

“*CAT*” means community attraction and tourism.

“*CAT review committee*” means the committee established by Iowa Code section 15F.203(2).

“*Economic development organization*” means an entity organized to position a community to take advantage of economic development opportunities and strengthen a community’s competitiveness as a place to work and live.

“*Local support*” means endorsement by local individuals, organizations, and political subdivisions that have a substantial interest in a project.

“*Nonfinancial support*” may include but is not limited to the value of labor and services. Real property and personal property donated for purposes of the project are considered financial support at their fair market value.

“*Public organization*” means a not-for-profit economic development organization or other not-for-profit organization, including one that sponsors or supports community or tourism attractions and activities.

“*Recipient*” means the entity under contract to receive CAT funds and undertake the funded activity.

“*School district*” means a school corporation organized under Iowa Code chapter 274.

“*Vertical infrastructure*” means the same as defined in Iowa Code section 15F.203(3).

261—211.2(15F) Eligible applicants. Eligible applicants for CAT funds include cities, counties, public organizations, and school districts in cooperation with a city or county. Any eligible applicant may apply individually or jointly with another eligible applicant or other eligible applicants. A school district must apply jointly with a city or county.

261—211.3(15F) Eligible projects.

211.3(1) Eligible projects provide recreational, cultural, entertainment, and educational opportunities. Funded projects must position a community to take advantage of economic development opportunities in tourism and strengthen a community’s competitiveness as a place to work and live. Completed projects must be open to the public for general use.

211.3(2) Eligible CAT projects must be primarily vertical infrastructure projects.

261—211.4(15F) Ineligible projects.

211.4(1) The board shall not approve an application for assistance under this program to refinance an existing loan.

211.4(2) A recipient may not receive more than one CAT award for a single project. However, previously funded projects may receive an additional award(s) if the applicant demonstrates that the funding is to be used for a significant expansion of the project or a new project.

211.4(3) The board shall not approve an application for assistance in which the combination of CAT funds plus other state funds would constitute more than 50 percent of the total project costs.

211.4(4) Work completed and costs incurred, except the acquisition of real estate, prior to the date of a potential CAT award are ineligible for funding under the CAT programs.

261—211.5(15F) Application requirements. Applications for the program must contain all the information identified in Iowa Code section 15F.202(2).

261—211.6(15F) Application procedure. Authority staff will review applications for completeness and eligibility and as described in subrule 211.7(1). A review, analysis, and evaluation from the authority staff will be submitted to the CAT review committee, which will then make a final recommendation to the board for final approval, denial, or deferral.

211.6(1) Applicants must submit a notice of intent to apply on a form provided by the authority. The authority will send standard application forms to those applicants who have submitted a notice of intent to apply. The notice of intent to apply form will be available on the authority's website. The authority can waive this requirement for good cause.

211.6(2) Authority staff may provide technical assistance as necessary. Authority staff and board members may conduct on-site evaluations of proposed projects.

211.6(3) Incomplete or ineligible applications will not be forwarded to the CAT review committee or board for review.

261—211.7(15F) Application review.

211.7(1) Authority staff will review each application for the following information:

- a. Whether the application documents local support for the proposed activity.
- b. Whether the proposed project is primarily a vertical infrastructure project.
- c. Whether at least 65 percent of the funds needed to complete the proposed project have been raised or pledged. Other state funds cannot be counted as match until the applicant can document that at least 50 percent of the funds have been raised. Moneys raised at any time and not yet spent may be considered as local match. Up to 25 percent of the local match may be nonfinancial support.

211.7(2) The CAT review committee shall consider, at a minimum, the criteria identified in Iowa Code section 15F.203(3).

261—211.8(15F) Administration.

211.8(1) *Administration of awards.*

a. A contract shall be executed between the recipient and authority. The authority and the board reserve the right to negotiate terms and conditions of the contract.

b. The recipient must execute and return the contract within 45 days of transmittal of the final contract. Failure to do so may be cause for the board to terminate the award.

c. Certain projects may require that permits or clearances be obtained from other state or local agencies before the project may proceed. Awards may be conditioned upon the timely completion of these requirements.

d. Awards may be conditioned upon commitment of other sources of funds necessary to complete the project.

e. Awards may be conditioned upon the authority's receipt and board approval of an implementation plan for the funded project.

211.8(2) *Disbursement of funds.* Recipients shall submit requests for funds in the manner and on forms prescribed by the authority. Individual requests for funds shall be made in an amount equal to or greater than \$1,000 per request, except for the final draw of funds.

211.8(3) *Recordkeeping and retention.* The recipient shall retain all financial records, all supporting documents, and all other records pertinent to the funded CAT project for three years after contract closeout. Representatives of the authority or its designees shall have access to all records belonging to or in use by recipients pertaining to CAT funds.

211.8(4) *Performance reports and reviews.* Upon request of the authority or the board, recipients shall submit performance reports in the manner and on forms prescribed by the authority. Reports shall

assess the use of funds and progress of activities. The authority may perform any reviews or site visits necessary to ensure each recipient's performance.

211.8(5) *Amendments to contracts.* Any substantive change to a contract shall be considered an amendment. Substantive changes include time extensions, budget revisions and significant alterations of the funded project that change the scope, location, objectives or scale of the approved project. Amendments must be requested in writing by the recipient and are not considered valid until approved by the board and confirmed in writing.

211.8(6) *Contract closeout.* Upon project completion, the authority shall initiate contract closeout procedures.

211.8(7) *Compliance with state and local laws and regulations.* Recipients shall comply with all applicable federal, state or local laws, rules or regulations, including but not limited to these rules, any provisions of the Iowa Code governing the program, or the recipient's project or operations.

211.8(8) *Remedies for noncompliance.* At any time before contract closeout, the authority may, for cause, find that a recipient is not in compliance with the requirements of this program. Remedies for noncompliance may include penalties up to and including the return of program funds. Reasons for a finding of noncompliance include but are not limited to the recipient's use of funds for activities not described in the contract, the recipient's failure to complete funded projects in a timely manner, the recipient's failure to comply with applicable federal, state or local laws, rules or regulations, or the lack of a continuing capacity of the recipient to carry out the approved project in a timely manner.

261—211.9(15F) Allocation of funds. Funds shall be allocated in accordance with Iowa Code section 15F.204(5) through 15F.204(8).

These rules are intended to implement Iowa Code chapter 15F, subchapter II.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0138D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to sports tourism program

The Economic Development Authority hereby rescinds Chapter 215, "Sports Tourism Program: Marketing Fund," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15F.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15F, subchapter IV.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 215. The chapter describes the policies and procedures applicable to the Sports Tourism Program Marketing Fund administered by the Authority pursuant to Iowa Code chapter 15F, subchapter IV. The program provides eligible applicants with grants for marketing projects that actively and directly support sporting events. The Marketing Fund component of the program was repealed by 2025 Iowa Acts, Senate File 660, so this chapter is no longer necessary.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9849C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **261—Chapter 215**.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0139D

ECONOMIC DEVELOPMENT AUTHORITY[261]**Adopted and Filed****Rulemaking related to sports tourism program**

The Economic Development Authority hereby rescinds Chapter 216, "Sports Tourism Program: Infrastructure Fund," and adopts a new Chapter 216, "Sports Tourism Infrastructure Program," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 15F, subchapter IV.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 15F, subchapter IV.

Purpose and Summary

Pursuant to Executive Order 10, the Authority is rescinding Chapter 216 and adopting a new chapter in lieu thereof. The chapter describes the policies and procedures applicable to the Sports Tourism Program Infrastructure Fund administered by the Authority pursuant to Iowa Code chapter 15F, subchapter IV, as amended by 2025 Iowa Acts, House File 975 and Senate File 660. The program provides eligible applicants with grants for infrastructure projects that actively and directly support sporting events.

The updated chapter is more concise throughout. Unnecessary definitions, language that duplicates statute, and language that is duplicated within the chapter have been eliminated. Changes to the program in 2025 Iowa Acts, House File 975 and Senate File 660, have been incorporated.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9835C**. A public hearing was held on the following date(s):

- January 13, 2026
- January 15, 2026

No one attended the public hearings. No public comments were received. A change from the Notice has been made to remove the references to 2025 Iowa Acts, House File 975, and 2025 Iowa Acts, Senate File 660, since that legislation has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 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 the Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 261—Chapter 216 and adopt the following **new** chapter in lieu thereof:

CHAPTER 216
SPORTS TOURISM INFRASTRUCTURE PROGRAM

261—216.1(15F) Definitions. When used in this chapter, unless the context otherwise requires:

“Accredited colleges and universities” means any college, university, or institution of higher learning that is accredited by the Higher Learning Commission or by an accrediting agency that is recognized by the U.S. Department of Education.

“Authority” means the economic development authority created in Iowa Code section 15.105.

“Bid fees” means fees paid as part of proposing a location for an event.

“Board” means the same as defined in Iowa Code section 15.102.

“Financial assistance” means the same as defined in Iowa Code section 15F.401.

“Infrastructure” means land acquisition and construction; major renovations of buildings; and all appurtenant structures, utilities, and site development that are related to the operation of a sporting event.

“Infrastructure fund” means the fund established pursuant to Iowa Code section 15F.404 for purposes of financing sports tourism infrastructure projects.

“Marketing” means planning for or implementing efforts to publicize a sporting event using a range of strategies, tools, and tactics.

“Professional sporting events” means the same as defined in Iowa Code section 15F.401.

“Program” means the sports tourism infrastructure program administered pursuant to this chapter and funded by the infrastructure fund.

“Public entity” means a nonprofit entity.

“Sporting event” means an athletic activity requiring skill or physical prowess, usually competitive in nature and governed by a set of rules provided by a nationally recognized sanctioning body. A sporting event typically includes the placing of competitors into a fixed order of finish depending upon their respective athletic performance within the rules provided for that activity.

“Sports tourism program review committee” or *“review committee”* means the committee established by Iowa Code section 15F.402(2).

261—216.2(15F) Eligible applicants. Eligible applicants are identified in Iowa Code section 15F.401(2)“a.”

261—216.3(15F) Eligible infrastructure projects. Only projects that support sporting events occurring in Iowa are eligible for assistance.

216.3(1) When considering whether to award financial assistance for two fiscal years, the board shall evaluate metrics including the amount of revenue generated by ticket sales, the estimated economic impact, and the number of overnight stays at hotels in the city or county where the sporting event is being held. For example, economic impact may be calculated as total estimated attendance multiplied by daily attendee spending multiplied by average length of stay. If an eligible applicant wishes to supply an alternative formula for calculating economic impact, the applicant must supply a credible source for using an alternative formula. The authority may include such metrics and estimates in a program agreement executed pursuant to Iowa Code section 15F.401.

216.3(2) A city, county, or public entity shall not use financial assistance for costs incurred prior to approval of financial assistance.

216.3(3) Financial assistance shall be provided for sports tourism infrastructure projects that draw a national and international audience and attract a significant number of visitors from outside the state. Factors the authority will consider in determining whether a project is qualified under this subrule include but are not limited to whether the likelihood of a national or international audience is validated by any available data about the anticipated audiences for the event, whether the event is nationally or

internationally televised, and projected visitor information or visitor information for similar events held in the state.

261—216.4(15F) Eligible and ineligible infrastructure expenses.

216.4(1) *Eligible expenses.* Examples of eligible expenses include but are not limited to:

- a. Land acquisition;
- b. Construction;
- c. Major renovation of buildings;
- d. Site development;
- e. Permanent or temporary structures; and
- f. Purchase or long-term lease of equipment.

216.4(2) *Ineligible expenses.* Expenses that are not directly related to sporting events or are not considered infrastructure will be ineligible for reimbursement under the program. Examples of ineligible expenses include but are not limited to:

- a. Bid fees, rights fees, solicitation efforts, or lobbying fees;
- b. Travel costs or compensation of applicant staff;
- c. Expenses associated with marketing or promotion;
- d. Ongoing operational costs not specifically related to sporting events; and
- e. Other costs that the board determines to be ineligible.

261—216.5(15F) Threshold application requirements. To be considered for funding under the program, an application must meet the following threshold application requirements:

216.5(1) There must be demonstrated local support for the proposed activity.

216.5(2) The application must contain a detailed description of the project outlining the sporting event(s) and the infrastructure expenses necessary to support it.

216.5(3) The proposed project budget must be spent on infrastructure that actively and directly supports the sporting event(s).

216.5(4) The application must contain detailed information and projections sufficient to enable the authority to accurately assess the economic impact of the sporting event(s) described in the application. Such information shall include the estimated number of spectators and estimated quality and quantity of advertising and media coverage the sporting event(s) will generate. If the applicant has previously held substantially similar events, the information shall include actual attendance figures from past events and a summary of the advertising and media coverage generated.

261—216.6(15F) Application process.

216.6(1) Applications for assistance under the program shall be submitted to the authority. For those applications that meet the threshold application requirements and the eligibility criteria, the authority shall forward the applications to the board and provide a staff review analysis and evaluation to the sports tourism program review committee and to the board.

216.6(2) When reviewing the applications, the review committee and the authority shall consider the criteria identified in Iowa Code section 15F.402(3) and the following:

- a. The extent to which the project would generate additional recreational and cultural attractions or tourism opportunities.
- b. The extent to which the sporting event to be supported by the infrastructure project is unique, innovative, or diverse.

216.6(3) Upon review of the recommendations of the review committee, the board shall make final funding decisions in accordance with Iowa Code section 15F.401(5).

261—216.7(15F) Administration.

216.7(1) *Administration of awards.*

a. The agreement entered into pursuant to Iowa Code section 15F.401(8) will include the terms and conditions under which financial assistance must be repaid or penalties incurred in the event the applicant does not fulfill all obligations under the agreement.

b. The applicant must execute and return the agreement within 90 days of the transmittal of the final agreement. Failure to do so may be cause for the board to terminate the award.

c. Financial assistance shall not be provided until all financing for the sports tourism infrastructure project is secured and documented to the satisfaction of the authority.

d. Awards may be conditioned upon authority receipt and board approval of an implementation plan for the funded project.

216.7(2) Reports. The report required pursuant to Iowa Code section 15F.401(7) shall be submitted in the manner and on forms prescribed by the authority. The authority may perform any reviews or site visits necessary to ensure performance by the applicant.

216.7(3) Requests for funds. Recipients shall submit requests for funds in the manner and on forms prescribed by the authority. Individual requests for funds shall be made in an amount equal to or greater than \$1,000 per request, except for the final draw of funds.

216.7(4) Recordkeeping and retention. The recipient shall retain all financial records, supporting documents, and other records pertinent to the sports tourism award for three years after contract closeout. Representatives of the authority shall have access to all recipient records that pertain to sports tourism funds.

216.7(5) Amendments to contracts. Any substantive change to a contract shall be considered an amendment. Substantive changes include time extensions, budget revisions, and significant alterations of the funded project that change the scope, location, objectives, or scale of the approved project. Amendments must be approved by the board. The authority may execute nonsubstantive or ministerial changes to the contract without board approval.

216.7(6) Project closeout. Upon expiration of the agreement, the authority shall initiate project closeout procedures.

216.7(7) Compliance with state and local laws and regulations. Recipients shall comply with all applicable federal, state or local laws, rules or regulations, including but not limited to these rules and any provisions of the Iowa Code governing the program or the recipient's project or operations.

216.7(8) Remedies for noncompliance. At any time before project closeout, the authority may, for cause, find that a recipient is not in compliance with the requirements of this program. Remedies for noncompliance may include penalties up to and including the return of program funds. Reasons for a finding of noncompliance include but are not limited to the applicant's use of funds for activities not described in the contract; the applicant's failure to complete funded projects in a timely manner; the applicant's failure to comply with applicable federal, state or local laws, rules or regulations; or the lack of a continuing capacity of the applicant to carry out the approved project in a timely manner.

These rules are intended to implement 2022 Iowa Acts, House File 2579, and Iowa Code chapter 15F, subchapter IV.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0140D

ECONOMIC DEVELOPMENT AUTHORITY[261]

Adopted and Filed

Rulemaking related to Iowa film production incentive program

The Economic Development Authority hereby adopts new Chapter 300, "Iowa Film Production Incentive Program and Fund," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 15.106A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 15.517.

Purpose and Summary

Pursuant to Iowa Code section 15.517 as enacted by 2025 Iowa Acts, Senate File 657, the Authority is adopting Chapter 300. The chapter describes the policies and procedures applicable to the Iowa Film Production Incentive Program. The program provides rebates to qualified production facilities to produce qualified productions in the State of Iowa. The chapter sets forth eligibility requirements, application procedures and review processes for the program.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 24, 2025, as **ARC 9827C**.

Kristian Day, filmmaker, suggested that commercial film production should be eligible for the program. Mr. Day suggested that excluding the costs of renting facilities owned, managed, or operated by an applicant, or by an associated entity of the applicant, from being qualified expenses should be revisited. Mr. Day further suggested that an additional rebate or incentive should be offered for hiring crews or resources in depressed areas. Mr. Day also encouraged the Authority to reach out to guilds and trade organizations. The Authority determined that the changes suggested were not consistent with the statute authorizing the program or with the intent of the program.

Colleen Krantz, filmmaker, commented that she appreciated that the definition of qualified production facility does not only refer to buildings. Ms. Krantz requested clarification on the term “qualified production facility certificate” utilized in the rules, whether producers could jointly meet the requirements of the program, and when principal photography is considered to have started. Ms. Krantz recommended that free streaming services be considered an eligible distribution option. Ms. Krantz further suggested the requirement that all funding for a production be in place should be flexible. Additional information about the program was provided to Ms. Krantz, but the Authority did not identify any changes that could be made to the rules that were consistent with the statute authorizing the program or with the intent of the program.

A change from the Notice has been made to remove references to 2025 Iowa Acts, Senate File 657, since that legislation has been codified in the 2026 Iowa Code.

Adoption of Rulemaking

This rulemaking was adopted by the Authority Board on February 20, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa beyond that of the legislation it is intended to implement.

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 Authority for a waiver of the discretionary provisions, if any, pursuant to 261—Chapter 199.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following new 261—Chapter 300:

CHAPTER 300
IOWA FILM PRODUCTION INCENTIVE PROGRAM AND FUND

261—300.1(15) Purpose. The Iowa film production incentive program and the Iowa film production incentive fund are created pursuant to and for the purposes stated under Iowa Code section 15.517.

261—300.2(15) Definitions.

“Applicant” means a qualified production facility that is applying for a rebate under the program.

“Authority” means the Iowa economic development authority.

“Capital expenditure” means money spent to purchase or maintain fixed assets or tangible personal property, including information technology systems, having a useful life of more than one year.

“Certified public accountant” means the same as defined in Iowa Code section 542.3.

“Fringes” means payroll fees (excluding taxes), union and guild fees, insurance benefits, and worker's compensation, specific to the production for which an applicant is applying for a program rebate.

“Iowa business” means a business registered and in good standing with the Iowa secretary of state.

“Postproduction” means the activities preparing the film or television program for final showing, including editing and sound design.

“Preproduction” means activities enabling the start of principal photography in Iowa, including hiring local cast and crew and final location scouting.

“Principal photography” means the production phase in which the bulk of shooting takes place.

“Program” means the Iowa film production incentive program created pursuant to Iowa Code section 15.517.

“Qualified expenditure” means the same as defined in Iowa Code section 15.517 and meeting the criteria in rule 261—300.5(15).

“Qualified production” means the same as defined in Iowa Code section 15.517.

“Qualified production facility” means the same as defined in Iowa Code section 15.517.

“Rebate” means a rebate disbursed to a recipient pursuant to Iowa Code section 15.517 after the recipient complies with all of the reporting requirements under rule 261—300.6(15).

“Recipient” means a qualified production facility that has been awarded a program rebate.

“Studio” means a company that produces and has a dedicated physical space for the production of video entertainment.

261—300.3(15) Eligible applicants. An applicant must be a qualified production facility producing a qualified production and meeting the following criteria:

300.3(1) The production will have a total production budget of at least \$1,000,000, including a minimum of \$500,000 in qualified expenditures.

300.3(2) The production will be made available to the public for viewing at a venue where admission is charged or made available for purchase, for rental, or through a streaming service that requires a subscription.

300.3(3) Principal photography has not started as of the date of the application submission.

300.3(4) If applying for more than one qualified production, only one application per production is submitted.

300.3(5) The production must be a feature film, television series, documentary or unscripted series.

261—300.4(15) Application process.

300.4(1) Applicants applying for the first time under the program, or as otherwise required by the authority, must submit a qualified production facility certification in the form and content prescribed by the authority as part of the application process.

300.4(2) Applicants must electronically file their program application in the form and content prescribed by the authority.

300.4(3) Applications will be reviewed by the authority for award of a program rebate. Payment of the rebate will be made only after completion of the applicant's qualified production and submission of the materials specified in rule 261—300.6(15).

300.4(4) Factors the authority may consider when reviewing an application include:

a. Extent to which the applicant will participate in training, education, and recruitment programs that are organized in cooperation with interested Iowa colleges and universities and that are designed to promote and encourage the training and hiring of Iowa residents.

b. Whether the rebate will incentivize the applicant to choose an Iowa location for its production over an out-of-state location.

c. Likelihood that approval of the rebate will result in an overall long-term positive impact to Iowa.

300.4(5) Based on the review process and subject to available funding, the authority may revise an applicant's overall funding request.

300.4(6) The authority will notify successful applicants in writing of their approved application for a rebate and prepare an agreement that reflects the terms of the award. A recipient must execute and return the agreement to the authority within 30 days of the transmittal of the final agreement from the authority. Failure to do so may result in the termination of the award by the authority.

261—300.5(15) Qualified expenditures.

300.5(1) Qualified expenditures are expenditures incurred for industry standard preproduction, production and post-production expenses paid to Iowa businesses or to production personnel, crew and cast physically working on the production in Iowa. Qualified expenditures include:

a. Wages and fringes for personnel, crew and cast members.

b. Equipment rentals.

c. Equipment purchases, not to exceed \$5,000 per unit.

d. Rental of facilities, including other studio production facilities, located within the boundaries of Iowa that are not owned, managed or operated by the applicant or by a subsidiary, parent, affiliated or associated entity of applicant.

e. Hospitality services.

f. Certified public accountant services.

g. Per diem payments.

h. Accommodations within the boundaries of Iowa and certified in compliance with Iowa Code section 80.45A.

i. Transportation, limited to mileage at standard Internal Revenue Service (IRS) rates and rental fees paid to Iowa businesses and full-time Iowa residents for vehicle rentals.

j. Fees for submission to film festivals in Iowa.

k. Temporary set-based construction.

l. Services that directly support standard preproduction, production and postproduction expenses (e.g., security, police, fire services).

300.5(2) Qualified expenditures do not include:

a. Entertainment.

b. Airfare.

- c. Royalties.
- d. Publicity.
- e. Compensation paid to employees with a financial interest in the recipient entity.
- f. Permanent facility-based construction.
- g. Capital expenditures.
- h. Sales, use and hotel and motel taxes.

261—300.6(15) Reporting requirements and rebate.

300.6(1) A recipient shall complete and submit all reports required by the program agreement. A recipient shall submit any information requested by the authority in sufficient detail to permit the authority to prepare any reports required by the authority, the general assembly or the governor's office.

300.6(2) The maximum rebate paid to a recipient will equal 30 percent of the recipient's documented qualified expenditures. The rebate amount shall not exceed the award amount specified in the notice of award and the program agreement unless otherwise agreed to by the authority in writing. Any decision by the authority on the rebate amount shall be made in the sole discretion of the authority and shall be final.

These rules are intended to implement Iowa Code section 15.517.

[Filed 2/26/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0141D

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rulemaking related to child care resource and referral services

The Department of Health and Human Services hereby rescinds Chapter 159, "Child Care Resource and Referral Services," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 237A.26.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 237A.26.

Purpose and Summary

Current Chapter 159 sets forth guidelines for processing and awarding child care resource and referral services grants. Upon review, it was determined that the Department did not have explicit rulemaking authority and that the grant funds could be disbursed through the contracting process without being in the Iowa Administrative Code. Therefore, the Department is rescinding Chapter 159.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9941C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 19, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 441—Chapter 6.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **441—Chapter 159**.

[Filed 2/19/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0142D

PUBLIC HEALTH DEPARTMENT[641]**Adopted and Filed****Rulemaking related to vital records: general administration**

The Department of Health and Human Services hereby rescinds Chapter 95, "Vital Records: General Administration," Iowa Administrative Code, and adopts a new Chapter 95 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 144.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 144.

Purpose and Summary

Chapter 95 describes how the Department will install, maintain, and operate the system of vital statistics throughout the State. No system for the registration of births, deaths, fetal deaths, adoptions, marriages, dissolutions, and annulments will be maintained in the State or any of its political subdivisions other than the one provided for in this chapter.

The chapter underwent a Red Tape Review pursuant to Executive Order 10. As a result, the Department referred definitions back to the appropriate Iowa Code section and eliminated redundant language. The Department also increased some certified copy fees and the distribution that goes to support the Office of the State Medical Examiner.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9948C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received.

One change from the Notice has been made. The Department was made aware that paragraph 95.14(3)“e” was potentially obsolete. After confirming this with the Bureau of Health Statistics, paragraph 95.14(3)“e” has been removed and paragraph 95.14(3)“f” has been revised and renumbered.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 95 and adopt the following **new** chapter in lieu thereof:

CHAPTER 95
VITAL RECORDS: GENERAL ADMINISTRATION

641—95.1(144) Definitions. For the purpose of 641—Chapters 95 through 100, the following definitions apply:

“Administrative costs” means costs for the registration, collection, preservation, modification and certification of records, including but not limited to costs related to copying, regular mailing, searching, staffing, and maintenance of systems.

“Advanced registered nurse practitioner” or *“ARNP”* means the same as defined in Iowa Code section 152.1.

“Age of majority” means the chronological moment when a child legally assumes majority control over the child’s own person and actions and decisions, thereby terminating the legal control and legal responsibilities of the child’s parents over and for the child. The period of minority extends to the age of 18 years, but every minor attains majority by marriage.

“Amendment” means a change made by the state registrar upon request from an entitled person as described in rule 641—95.8(144) to an obvious error, omission, or transposition of letters in a word of common knowledge one year or more after the event.

“Birth center” means a facility or institution, that is not an ambulatory surgical center or a hospital or in a hospital, in which births are planned to occur following a normal, uncomplicated, low-risk pregnancy.

“Birthing institution” means a private or public hospital licensed pursuant to Iowa Code chapter 135B that has a licensed obstetric unit or is licensed to provide obstetric services.

“Burial-transit permit” means the same as described in Iowa Code section 144.32.

“Certificate” or *“record”* means the written or electronic legal document containing the facts of an event.

“Certificate of birth resulting in stillbirth” means the same as described in Iowa Code section 144.31A.

“Certificate of nonviable birth” means a document issued based upon a nonviable birth.

“Certified copy” means an official copy of a registered vital record that is authenticated by the state registrar or county registrar. A certified copy contains a statement certifying the facts are true and accurate as recorded, is printed on security paper, and has authentication seals and signatures. A certified copy excludes all entries indicated as confidential or for statistical information.

“Commemorative certificate” means the same as described in Iowa Code section 144.45A.

“Competent and disinterested person” means an individual of legal age who is acquainted with both applicants who plan to marry.

“Confidential information” means data or information that is on a vital record, is not considered public information, and is restricted as to its release pursuant to Iowa Code chapter 144 or other provision of federal or state law.

“Correction” means a change made by the state registrar upon observation, upon query, or upon request from an entitled person as described in rule 641—95.8(144) to an obvious error, omission, or transposition of letters in a word of common knowledge within one year and prior to the first anniversary of the event.

“County registrar” means the same as described in Iowa Code section 331.601(4). If the office of the county recorder has been abolished, “county registrar” means the office to which the duties are assigned by the county board of supervisors.

“County resident copy” means a properly filed, clearly marked working copy of a decedent’s death certificate that is sent to and recorded by the county registrar of the county of the decedent’s residence in the event the death occurred outside the county of the decedent’s residence.

“Court of competent jurisdiction” means the appropriate court for the type of action. When used to refer to inspection of an original certificate of birth based upon an adoption, “court of competent jurisdiction” means the court in which the adoption was ordered.

“*Cremated remains*” means the same as defined in Iowa Code section 144.1.

“*Cremation*” means the same as defined in Iowa Code section 144.1.

“*Custody*” means guardianship or control of vital records, including both physical possession, referred to as physical custody, and legal responsibility, referred to as legal custody, unless one or the other is specified. The state registrar will not transfer legal custody of vital records to another agency for purposes of granting public access until all the records have been purged of all confidential information.

“*Day*” means calendar day.

“*Dead body*” means the same as defined in Iowa Code section 144.1.

“*Death*” means the condition as defined in Iowa Code section 702.8.

“*Declaration of paternity registry*” means a registry for a putative father to declare paternity pursuant to Iowa Code section 144.12A. The declaration does not constitute an affidavit of paternity filed pursuant to Iowa Code section 252A.3A.

“*Delayed birth record*” means the registration of a live birth event occurring in Iowa one or more years after the date of birth that is clearly marked as delayed and shall show on its face the date of the delayed registration.

“*Delayed death record*” means the registration of a death event occurring in Iowa one or more years after the date of death that is clearly marked as delayed and shall show on its face the date of the delayed registration.

“*Delayed marriage record*” means the registration of a marriage event occurring in Iowa one or more years after the event that is clearly marked as delayed and shall show on its face the date of the delayed registration.

“*Disinterment permit*” means a permit that allows the removal of a dead human body or fetus from its original place of burial, entombment, or interment for the purpose of autopsy or reburial.

“*Electronic access*” means authority given by the state registrar to a county registrar to access electronic vital records through the electronic statewide vital records system for purposes of retrieving information. The state registrar will provide guidelines for electronic access and the retrieval of information from the electronic statewide vital records system.

“*Electronic statewide vital records system*” means the combined vital records system for registration of birth records, registration of death records, issuance of certified copies of vital records by the state registrar and county registrar, and fee accounting.

“*Emancipated minor*” means a person younger than 18 years of age who has obtained the age of majority by court order.

“*Fetal death*” means the same as defined in Iowa Code section 144.1.

“*Filing*” means the same as defined in Iowa Code section 144.1.

“*Final disposition*” means the same as defined in Iowa Code section 144.1.

“*Foundling*” means a living infant of unknown parentage whose place of birth is where the infant is found and whose date of birth shall be determined by approximation.

“*Funeral director*” means a person licensed in Iowa to practice mortuary science pursuant to Iowa Code chapter 156.

“*Gestational surrogate arrangement*” or “*surrogate mother arrangement*” means the same as defined in Iowa Code section 710.11.

“*Health care provider*” means the same as defined in Iowa Code section 144.29A.

“*Hospital*” means the same as defined in Iowa Code section 135B.1.

“*Induced termination of pregnancy*” means the same as defined in Iowa Code section 144.29A.

“*Institution*” means a facility as defined in Iowa Code section 144.1(9), including “hospital” as defined in Iowa Code section 135B.1(3) but not including “birth center” as defined in Iowa Code section 10A.711(3).

“*Institutional health facility*” means a hospital as defined in Iowa Code section 135B.1, including a facility providing medical or health services that is open 24 hours per day, seven days per week and that is a hospital emergency room or a health care facility as defined in Iowa Code section 135C.1.

“*Jurisdiction*” means the state or county to which legal authority for the system of vital statistics has been granted by statute.

“Last name” means surname.

“Lineal consanguinity” means the existence of a line of descent in which one person is descended in a direct lineal relationship to another: as between the registrant and the registrant’s parent, grandparent, great-grandparent, and so upward, in the direct ascending line; or between the registrant and the registrant’s child, grandchild, great-grandchild and so downward in the direct descending line; or any siblings of the registrant.

“Live birth” means the same as defined in Iowa Code section 144.1.

“Marriage license valid date” means the day on which the marriage license becomes valid and on or after which the parties are authorized to marry. When the marriage license valid date is computed, the date of application shall be excluded. The marriage license shall become valid after the expiration of three calendar days after the date of application unless earlier validated by a court of competent jurisdiction.

“Medical certification” means a statement that attests that the medical information reported on the certificate of death or fetal death is accurate to the best of the medical certifier’s knowledge.

“Medical certifier” means an Iowa-licensed physician, physician assistant, advanced registered nurse practitioner, or medical examiner who attests that the death event has taken place and who determines the cause and manner of death.

“Medical examiner” means the medical legal officer who makes the determination of the cause of death in nonroutine deaths such as nonnatural, sudden, or unattended deaths or other deaths that affect the public interest.

“Modification” means any change made to a record that has been accepted and registered, such as a correction, an amendment, a change after adoption or paternity determination, or any other change.

“Mutual consent voluntary adoption registry” means a registry that authorizes adult adopted children, adult siblings, and the biological parents of adult adoptees to register to obtain identifying birth information.

“Natural cause of death” means a death due to a disease or the aging process and not due to external causes.

“Newborn safe haven registration” means the registration of the birth of a living infant of unknown parentage who has been abandoned or left at some unknown time after birth in a location other than the place of delivery.

“Non-birthing institution” means a private or public hospital licensed pursuant to Iowa Code chapter 135B that does not have a licensed obstetric unit or is not licensed to provide obstetric services but may provide obstetric services on an emergency basis.

“Non-institution birth” means a live birth that occurs outside of an institution and not en route to an institution.

“Nonnatural cause of death” means the same as defined in Iowa Code section 144.28(1).

“Nonviable birth” means an unintentional, spontaneous fetal demise occurring after demonstration of a doppler-detected heartbeat and prior to the twentieth week of gestation during a pregnancy that has been verified by a health care provider.

“Notification of record search” means the document issued to the applicant when the record requested cannot be located through a search of registered records. The document contains a certification statement, is printed on security paper, and has authentication seals and signatures.

“Officiant” means:

1. A judge of the Iowa supreme court, court of appeals, or district court, including a district associate judge, an associate juvenile judge, or a judicial magistrate, and including a senior judge as defined in Iowa Code section 602.9202(3), or

2. A person ordained or designated as a leader of the person’s religious faith.

“Physician” means an individual licensed pursuant to Iowa Code chapter 148.

“Physician assistant” means an individual licensed pursuant to Iowa Code chapter 148C.

“Presumptive death” means a death event presumed to have occurred in Iowa where no human body is found and a court of competent jurisdiction has determined the death has occurred.

“Putative father” means a man who is alleged to be or who claims to be the biological father of a child born to a woman to whom the man is not married at the time of the conception or birth of the child or at any time during the period between the conception and birth of the child.

“Record of death” means the compilation of those entries of a death, whether electronic or paper, that are contained in indexed systems that record the death event occurring in Iowa. “Record of death” includes the certificate of death.

“Record of fetal death” means the compilation of those entries of a fetal death, whether electronic or paper, that are contained in indexed systems that record a fetal death event occurring in Iowa. “Record of fetal death” includes the certificate of fetal death.

“Record of foreign-born adoption” means the compilation of those entries of a live birth event for a child born in a foreign country and adopted by an Iowa resident. “Record of foreign-born adoption” includes the certificate of foreign birth and shall not constitute U.S. citizenship.

“Record of live birth” means the compilation of those entries of a live birth event, whether electronic or paper, that are contained in indexed systems that record a live birth event occurring in Iowa. “Record of live birth” includes the certificate of live birth.

“Record of marriage” means the compilation of those entries of a marriage event, whether electronic or paper, that are contained in indexed systems that record a marriage event occurring in Iowa. “Record of marriage” includes the certificate of marriage.

“Registrant” means the person named on the certificate as the person who was born, died, or was married.

“Registration” means the same as defined in Iowa Code section 144.1.

“Report of dissolution or annulment” means the statistical report of dissolution or annulment, whether electronic or paper, excluding all entries indicated as confidential or for statistical information only.

“Report of termination of pregnancy” means the aggregated compilation of the information received by the department on terminations of pregnancies for each information item listed, with the exception of the report tracking number, the health care provider code, and any set of information for which the number is so small that the confidentiality of any person to whom the information relates may be compromised.

“Research” means the systematic investigation designed primarily to develop or contribute to scientific, medical, public health or psychosocial disciplines and generalized knowledge and not for private gain.

“Sealed” means the removal from inspection of any copy of an original certificate in the custody of the county registrar and the state registrar.

“Security paper” means standardized paper for issuing certified copies of vital record events that meets, at a minimum, national requirements for security features embedded within the paper to deter tampering, counterfeiting, photocopying, or imaging in order to help prevent fraudulent use of the certified copy and prevent identity theft.

“Single parent birth” means any record of live birth for which there is a reference or statement on the certificate or entry that directly indicates “no” regarding “born in wedlock” or “married”; or any record of live birth for which there is reference or statement on the certificate or entry that either parent is “unknown” or “anonymous”; or any certificate or entry that reflects the omission or absence of the name of the father of the child.

“Spontaneous termination of pregnancy” means the same as defined in Iowa Code section 144.29A(7)“c.”

“Standard birth registration” means a vital record of a live birth event that occurred in Iowa that was submitted and accepted for registration within one year of the event.

“State registrar” means the director of the department or the director’s designee.

“Stillbirth” means the same as defined in Iowa Code section 136A.2.

“System of vital statistics” or *“system”* means the same as defined in Iowa Code section 144.1.

“Uncertified copy” means an unofficial copy of a registered vital record that is not printed on security paper and that does not contain any authentication by the issuing jurisdiction. Uncertified copies

shall contain an overstamp such as: “Not for Legal Purposes,” “Administrative Use Only,” “Deceased,” “For Genealogical Purposes Only,” “Working Copy,” or any other overstamp as authorized by the state registrar.

“*Vital records*” means certificates or reports of birth, death, fetal death, marriage, dissolution, annulment, and related data.

“*Vital statistics*” means data derived from reports, certificates, and records of live birth, death, fetal death, induced termination of pregnancy, marriage, dissolution of marriage or annulment, and data related thereto.

641—95.2(144) Vital records and statistics. The department will install, maintain, and operate the system of vital statistics throughout the state. No official system for the registration of births, deaths, fetal deaths, adoptions, marriages, dissolutions, and annulments shall be maintained in the state or any of its political subdivisions other than the one provided for in Iowa Code chapter 144, including but not limited to a system maintained by any agency or private entity.

95.2(1) No person shall prepare or issue any certificate that purports to be an original certified copy or a copy of a certificate of birth, death, fetal death, adoption, marriage, dissolution, or annulment except as provided for in Iowa Code chapter 144 and authorized by the state registrar.

95.2(2) The state registrar and the county registrar will not maintain or issue copies of any vital record of an event occurring outside the state registrar’s or county registrar’s jurisdiction except as provided for in Iowa Code chapter 144 and authorized by the state registrar.

641—95.3(144) Forms—property of department. All forms, certificates and reports pertaining to the registration of vital events are the property of the department and shall be surrendered to the state registrar upon demand. Official designated forms used for the express purpose of creating a vital record event will not be accessible to the general public unless authorized by rule.

95.3(1) The forms supplied or approved for reporting vital events will be used for official purposes as provided for by law, rules and instructions of the state registrar.

95.3(2) No forms, except those furnished or approved by the state registrar, can be used in the reporting of vital events or the making of copies of vital records.

95.3(3) Security paper used to report vital events will be maintained in a secure location accessible only to the state and county registrars and their employees for administrative purposes.

95.3(4) Security paper will be used to issue certified copies of Iowa vital records and will be maintained in a secure location accessible only to the state and county registrars and their employees for administrative purposes.

641—95.4(144) Information by others.

95.4(1) Any person having knowledge of the facts shall furnish information the person possesses regarding any birth, death, fetal death, adoption, marriage, dissolution, or annulment, upon demand of the state registrar.

95.4(2) Every person in charge of an institution, or the person’s designee, shall maintain a record of personal particulars and data concerning each person admitted or confined to the institution pursuant to Iowa Code section 144.47. This record shall include information required by the standard certificate of birth, death, and fetal death forms issued under the direction of the state registrar. The record shall be made at the time of admission based on the information provided by such person, but when information cannot be obtained from the person, it shall be obtained from the most knowledgeable relative or person acquainted with the facts. The name and address of the person providing the information shall be a part of the record.

95.4(3) Records maintained under this rule shall be retained for a period of not less than ten years and shall be made available for inspection by the state registrar upon demand.

641—95.5(144) Handling of vital records.

95.5(1) State equipment and state vital records shall not be handled or accessed except by the state registrar, the state registrar’s employees, or other authorized personnel for administrative purposes.

95.5(2) The county registrar will provide assistance to the public in accessing vital records designated as public records in the custody of the county registrar.

641—95.6(144) Fees.

95.6(1) *Fees for services provided by state registrar or county registrar.* The following fees will be charged and remitted for the various services provided by the state registrar or the county registrar.

a. The state registrar or county registrar, as applicable, will charge a fee of \$20 for a certified copy of a vital record. If, following a search, no record is found and no certified copy is printed, the \$20 fee may be retained.

b. The state registrar will charge a fee of \$15 to prepare an adoption certificate, amend a certificate, amend a certificate of live birth to reflect a legal change of name, prepare a delayed certificate, process other administrative or legal actions, prepare a noncertified copy of an original certificate of birth pursuant to Iowa Code sections 144.23A and 144.24A, or prepare copies of supporting documents on file in the state registrar's office. No fee will be charged for establishment of paternity.

c. The state registrar will charge a fee of \$25 to file a completed application for the mutual consent voluntary adoption registry.

d. The state registrar will charge a fee of \$5 to update applicant information maintained in the mutual consent voluntary adoption registry and the declaration of paternity registry.

e. The state registrar will charge a fee of \$15 to amend an abstract or other legal documentation in support of the preparation of a new certificate.

f. The state registrar will charge a fee of \$35 to issue a commemorative copy of a certificate of birth or a certificate of marriage pursuant to Iowa Code section 144.45A. Fees collected will be deposited in the emergency medical services fund established in Iowa Code section 135.25.

g. The state registrar will charge a fee of \$15 for the purpose of issuing an uncertified copy of a certificate of birth resulting in stillbirth pursuant to Iowa Code section 144.31A.

h. The state registrar will charge a fee of \$15 for the purpose of issuing a certificate of nonviable birth pursuant to Iowa Code section 144.31B.

95.6(2) *Overpayments.* Any overpayment of \$5 or less received by the state registrar for the copying of vital records or for the preparation or amending of a certificate will not be refunded and will be retained by the department.

95.6(3) *Certified copy of modified vital record.* When an individual is in possession of a previously issued certified copy of a vital record and the original record is subsequently modified, the individual may request and receive a certified copy of the modified record without charge if the certified copy prior to modification is relinquished to the registrar's office that issued the certified copy, unless otherwise directed by the state registrar.

95.6(4) *Search of county registrar's records—fee for uncertified copy.* A person who is requesting an uncertified copy of a vital record in the custody of the county registrar shall conduct the search of the county files to locate the record. If a copy is requested, the county registrar may charge a fee pursuant to Iowa Code section 22.3. The fee will be retained by the county.

95.6(5) *Distribution of fees.*

a. All fees collected by the county registrar and the state registrar will be distributed as follows:

(1) For fees collected by a county registrar, the county registrar will retain \$4 of each \$20 fee collected by that office. The remaining fees will be sent to the state registrar and will be divided as follows:

1. For a birth certificate or a marriage certificate, the state registrar will receive \$13, and \$3 will be deposited in the general fund of the state, except for the fee collected pursuant to paragraph 95.6(1) "f."

2. For a death certificate, the state registrar will receive \$1, the office of the state medical examiner will receive \$13, and \$2 will be deposited in the general fund of the state.

(2) Fees collected by the state registrar will be divided as follows:

1. For a birth certificate or a marriage certificate, the state registrar will retain \$14 and \$6 will be deposited in the general fund of the state.

2. For a death certificate, the state registrar will retain \$4, the office of the state medical examiner will receive \$13, and \$3 will be deposited in the general fund of the state.

b. All fees retained by the state registrar will be added to the vital records fund established by the department pursuant to Iowa Code section 144.46A.

c. All fees received by the office of the state medical examiner will be added to the operating budget established for the operation of that office.

95.6(6) *Fee for search to verify vital statistics record.* A fee will be charged by the state registrar for each search conducted for the purpose of providing verification of vital statistics data to an agency authorized to receive such data under subrule 95.12(2).

a. The amount of the fee will be determined in an agreement with the department and will be dependent on the nature and scope of the project and the resources needed to obtain the data requested.

b. The state registrar will retain the full amount of all fees collected under this subrule in the vital records fund established pursuant to Iowa Code section 144.46A.

95.6(7) *Fee for researcher access to vital statistics data.* A fee shall be charged to each researcher who is provided access to vital statistics data in accordance with Iowa Code section 144.44 and the required agreement executed with the department. The amount of the fee will be based on the nature and scope of the research project and resources required to obtain the data requested.

a. The state registrar will allocate the fees for copies of birth, marriage, and death certificates provided to researchers pursuant to the distribution of fees set forth in subrule 95.6(5).

b. The state registrar will retain in the vital records fund established pursuant to Iowa Code section 144.46A the full amount of fees collected from researchers for searching files or records to create a data file.

95.6(8) *Service member who died while on active duty—waiver of fee.* The certified copy fee for a birth certificate or a death certificate of a service member, as defined in Iowa Code section 29A.90, who died while on active duty will be waived for a period of one year from the date of death. Application for the certified copy shall be made by an entitled family member as described in rule 641—95.8(144) of the deceased service member or the entitled family member's legal representative. Documentation shall be submitted at the time of application to substantiate the date of death and active duty status.

95.6(9) *Retention of applications and reports.* An application for a certified copy of a vital record in Iowa will be retained by the county registrar for a minimum of six months from date of issuance of the certified copy. All financial reports for vital records fees will be retained by the county registrar for a minimum of three calendar years.

641—95.7(144) General public access of vital records in the custody of the county registrar. A vital record may be in the custody of the county registrar if the event occurred in that county and the record is not excluded by statute or definition for purposes of confidentiality.

95.7(1) There will be public access and the right to inspect all vital records in the custody of the county registrar after the vital records are purged of confidential information pursuant to rule 641—95.11(144). The county registrar will allow the general public access to the electronic statewide vital records system to search as a public user as a right under Iowa Code chapter 22 for events that occurred in that county.

95.7(2) Information inspected and copied shall not be used to establish an official system for the registration of vital statistics except as authorized by Iowa Code chapter 144.

95.7(3) County registrars may issue uncertified copies of vital records held in the registrars' physical custody or accessible through the electronic statewide vital records system, except those records excluded by statute. Uncertified copies issued by the county registrar will be issued on plain white paper and clearly stamped "not for legal purposes." Security paper provided by the state registrar shall not be used to produce uncertified copies.

95.7(4) For records available in the electronic statewide vital records system, the state registrar will send to the county registrars a list of all records that have been modified. County registrars shall, as directed by the state registrar, remove all forms of any vital record in their physical custody from the county vital records system if the vital record appears on the list of modified records.

95.7(5) For records not available in the electronic statewide vital records system, the state registrar will send a copy of any modified vital record to the county of event and, if the record is a death record, to the county of residence.

641—95.8(144) Direct tangible interest in and entitlement to a vital record. Certified copies of vital records may be issued by the state registrar or county registrar upon written application, payment of the required fee pursuant to paragraph 95.6(1) “a,” and demonstration of a verifiable, direct tangible interest and entitlement.

95.8(1) The following persons shall be considered to have a direct tangible interest and entitlement and are authorized to obtain a certified copy of a vital record:

a. The registrant, if the registrant is of legal age, has reached the age of majority, or is an emancipated minor.

b. A member of the registrant’s immediate legal family, including:

- (1) Current spouse or surviving spouse;
- (2) Children;
- (3) Mother or father if listed on the registrant’s birth certificate;
- (4) Sibling, if sibling has reached the age of majority;
- (5) Maternal grandparents, or paternal grandparents if the father is listed on the birth certificate; or
- (6) Step-parent or step-child if:
 1. Legal parent and step-parent are currently married at the time of application; or
 2. Step-parent is the surviving spouse of the legal parent and not remarried.

c. The documented legal representative of the registrant or the registrant’s immediate legal family, including:

- (1) An attorney;
- (2) A court-appointed guardian;
- (3) A foster parent;
- (4) A funeral director, for up to one year following the decedent’s date of death; or
- (5) A legal executor.

d. Other persons who demonstrate a direct tangible interest and entitlement when it is shown that the certified copy is needed to determine or protect a personal or property interest and the interest is for the benefit of the registrant.

95.8(2) The following persons shall not be deemed to have direct tangible interest and entitlement or be authorized to secure vital records:

a. Biological parents of adopted persons in the absence of a court order from the court of competent jurisdiction;

b. Biological family members of adopted persons;

c. Adopted persons requesting biological family records; or

d. Commercial firms or agencies requesting lists of vital record events, or lists of names, or lists of addresses, or that are not legal representatives requesting records on behalf of entitled individuals.

641—95.9(144) Search and issuance of a certified copy of a vital record. The search and issuance of a certified copy of a vital record shall be requested from the state registrar or county registrar.

95.9(1) Only entitled applicants as described in rule 641—95.8(144) may submit requests for certified copies of vital records.

95.9(2) A person requesting a search and issuance of a certified copy of a vital record shall provide in writing the following:

a. The name of the person or persons whose vital record is to be searched;

b. The purpose of such request;

c. The relationship to the registrant of the person making the request; and

d. The notarized signature and the address of the person making the request.

95.9(3) In addition to a completed written application, the applicant shall provide:

- a.* A current, legible government-issued photo identification of the applicant making the request or other identification documents acceptable to the state registrar; and
- b.* Payment of the required fee before the search is conducted.

95.9(4) The state registrar and county registrar will have the authority to mandate additional supporting documents to prove direct tangible interest and entitlement pursuant to rule 641—95.8(144).

95.9(5) If, after the search is conducted, no record is on file and the state registrar or county registrar issues a “notification of record search” on certified paper, the fee for the search will be retained pursuant to paragraph 95.6(1) “*a.*”

95.9(6) If a certified copy of a vital record is issued and sent to the applicant using a mail service and the applicant does not receive the certified copy, the state registrar or the county registrar may replace the certified copy without an additional fee using an Affidavit of Non-Receipt. The applicant must contact the issuing registrar within 90 days of the date of request. A minimum of 30 days must have elapsed from the time the certified copy was mailed. The applicant shall read the instructions, complete the Affidavit of Non-Receipt and have the applicant’s signature notarized. The original Affidavit of Non-Receipt and a photocopy of the applicant’s driver’s license must be reviewed by the issuing registrar before the certified copy can be replaced for no additional fee. The state registrar or county registrar may refuse any Affidavit of Non-Receipt when the state registrar or county registrar determines proof of receipt, fraud or misrepresentation. The state registrar will give to the registrant a notice in writing of the state registrar’s reason and intention to refuse the Affidavit of Non-Receipt.

95.9(7) If printed from the electronic statewide vital records system by a county registrar, the certified copy of a vital record will be stamped by the issuing county registrar to reflect the county in which the certified copy was issued.

641—95.10(144) Search and issuance for genealogy or family history. The search and issuance of a vital record for genealogy may be requested from the state registrar or county registrar upon written application and payment of the required fee pursuant to paragraph 95.6(1) “*a.*”

95.10(1) The state registrar or county registrar may issue certified copies of a vital record for genealogy or family history to an applicant who can satisfactorily demonstrate a line of direct lineal consanguinity and to aunts, uncles, and cousins not past twice removed.

95.10(2) All certified copies issued for genealogy or family history will be clearly marked “for genealogical purposes only.”

95.10(3) No certified copy will be issued for genealogy or family history if the registrant is known to be living.

95.10(4) If, after the search is conducted, no record is on file, the state registrar or county registrar will issue a “notification of record search” on certified paper, and the fee for the search will be retained pursuant to paragraph 95.6(1) “*a.*”

641—95.11(144) Registrars’ responsibility for maintenance of confidentiality.

95.11(1) The state registrar and county registrar will maintain the confidentiality of the following material, records, and information:

- a.* Entries indicated as confidential or statistical in nature on the face of the record or otherwise confidential by law;
- b.* Any record that is ordered sealed by the state registrar or pursuant to a court order.

95.11(2) The county registrar will take all necessary steps to ensure that confidential information reflected on vital records has been redacted from general public access. If confidential information is included with accessible information, only accessible information will be made available to the general public for examination.

95.11(3) The county registrar will employ at a minimum all of the following methods to ensure confidentiality:

- a.* Permanently cover or remove, by appropriate means, confidential information;
- b.* Promptly process the notice to seal a record as directed by the state registrar; and
- c.* Seal and not reproduce confidential information when copies of vital records are made.

95.11(4) The county registrar may charge reasonable administrative costs to reflect the expenses for efforts needed to allow general public access, examination and the assurance of confidentiality of this material and information pursuant to the authority of Iowa Code chapter 22.

a. The administrative cost is to be paid by persons who request the services provided by the county registrar, including supervising, copying or providing a suitable place for such work.

b. The county registrar will retain all administrative costs collected to allow general public access, examination, and the assurance of confidentiality of the vital record and information pursuant to the authority of Iowa Code chapter 22.

641—95.12(144) Disclosure of data.

95.12(1) The state registrar may disclose data from the system of vital statistics to federal, state, county or municipal agencies of government that request such data in the conduct of their official duties, subject to conditions the state registrar may impose to ensure that the use of the data is limited to official purposes.

a. The aforementioned agencies shall not provide the certified copy or a copy of the vital record, or release information contained therein, to the person named on the certificate, a member of the person's legal family, or the person's legal representative.

b. Certified copies issued to the aforementioned agencies will be appropriately stamped, for example, "administrative purposes only" or "for veteran affairs purposes only."

95.12(2) Confidential verifications of the facts contained in vital records may be furnished by the state registrar to any federal, state, county or municipal government agency or other entity in the conduct of the agency's or entity's official duties, subject to conditions the state registrar may impose to ensure that the verification is limited to official purposes. Confidential verification of the facts contained in vital records may be furnished by a county registrar to another county office, within the county jurisdiction, in the conduct of the county's official duties, subject to conditions the state and county registrar may impose to ensure that the verification is limited to official purposes.

a. Such confidential verifications will be on forms prescribed and furnished by the state registrar or on forms furnished by the requesting agency or entity and acceptable to the state registrar, or the state registrar may authorize the verification in other ways.

b. The aforementioned agencies and entities shall not provide the original or a copy of the verified certificate, or release information contained therein, to the person named on the certificate, a member of the person's legal family, or the person's legal representative.

95.12(3) The state registrar may permit the use of data from vital statistics for research purposes subject to conditions the state registrar may impose to ensure the use of the data is limited to such research purposes. No data will be furnished from vital statistics for research purposes until the state registrar has prepared in writing the conditions under which the data may be used and has received an agreement signed by a responsible agent of the research organization agreeing to meet and conform to such conditions.

95.12(4) The state registrar may transmit to the county registrar data needed to produce certified copies of vital records pursuant to rule 641—95.8(144).

95.12(5) The state registrar may transmit to the statewide immunization registry information from birth certificates for the sole purpose of identifying those children in need of immunizations. The state registrar may impose conditions to ensure that the use of the information is limited to official purposes.

95.12(6) The state medical examiner or the county medical examiner may request an uncertified copy of a death certificate before the death certificate is accepted and filed at the county registrar's office.

a. The copy will be clearly stamped "administrative purposes only."

b. The death certificate shall be for the sole use of the state medical examiner or county medical examiner and shall not be used as a legal document, be distributed, be copied or be maintained other than to be made a part of the investigatory file.

c. If the state medical examiner or any county medical examiner determines the death does not warrant further investigation, the state medical examiner or county medical examiner shall destroy the uncertified copy of the death certificate.

641—95.13(144) Preparation of certified copies. Certified copies of vital records may be prepared and issued by the state registrar or the county registrar pursuant to rules 641—95.3(144) and 641—95.9(144).

95.13(1) Certified copies of vital records may be made by mechanical, electronic, or other reproductive processes, except for confidential information. Certified copies will be issued using security paper that is prescribed by the state registrar.

95.13(2) When a certified copy is issued, each certification will contain a statement certifying that the facts are the true facts recorded in the issuing office, the date issued, the name of the issuing office, the registrar's signature or an authorized copy thereof, and the seal of the issuing office.

95.13(3) No person shall prepare or issue any certificate that purports to be an original, certified copy, or copy of a certificate of birth, death, fetal death, or marriage.

641—95.14(144) Access to original certificate of birth prior to adoption. Notwithstanding any provision of law to the contrary, an adopted person who was born in this state and whose original certificate of birth was substituted with a new certificate of birth pursuant to Iowa Code section 144.24 based upon the adoption, or an entitled person, may apply for and obtain a noncertified copy of the original certificate of birth of the adopted person who is the subject of the original certificate of birth in accordance with this rule, including with any mandatory redaction of personally identifiable information pursuant to Iowa Code section 144.24A(2).

95.14(1) Entitlement.

a. If an adopted person who is the subject of the original certificate of birth is submitting the application, the adopted person shall be at least 18 years of age at the time the application is filed.

b. If an entitled person is submitting the application, the adopted person who is the subject of the original certificate of birth must be deceased at the time the application is filed.

95.14(2) The adopted person or the entitled person requesting a noncertified copy of the original certificate of birth shall file a written application with the state registrar on a form and in the manner prescribed by the state registrar.

95.14(3) Upon receipt of the written application, proof of identification pursuant to paragraph 95.9(3)“a,” and payment of a fee pursuant to paragraph 95.6(1)“b,” the state registrar will issue a noncertified copy of the original certificate of birth to the applicant in accordance with this rule, including with any mandatory redaction of personally identifiable information pursuant to Iowa Code section 144.24A(2). At the time of such issuance, the state registrar will also provide to the applicant any contact preference form or medical history form completed and submitted to the state registrar including with any mandatory redaction of personally identifiable information pursuant to Iowa Code section 144.24A(2).

a. A biological parent may file a contact preference form prescribed by the state registrar in accordance with the provisions outlined in Iowa Code section 144.24A(2) and state the biological parent's preference for contact by an adopted person or an entitled person following application for and issuance of the noncertified copy of the original certificate of birth under this rule. The contact preference form will be provided to the biological parent in accordance with Iowa Code section 600A.4. A contact preference form may be completed or updated by the biological parent at any time at the request of the biological parent.

b. A biological parent may file a medical history form prescribed by the state registrar in accordance with the provisions outlined in Iowa Code section 144.24A(3) and provide medical history of the biological parent and any blood relatives. The medical history form will be provided to the biological parent in accordance with Iowa Code section 600A.4. A medical history form may be completed or updated by the biological parent at any time at the request of the biological parent.

c. Upon receipt of a completed contact preference form or medical history form, the state registrar will attach any such completed form to the original certificate of birth.

d. For the purposes of this rule, “entitled person” means the spouse of the adopted person who is deceased or an adult related to the adopted person who is deceased within the second degree of consanguinity.

e. An application may be submitted under this rule by an adopted person or an entitled person to obtain a noncertified copy of an adopted person’s original certificate of birth.

This rule is intended to implement Iowa Code sections 144.24A and 600A.4.

641—95.15(144) Certificate of nonviable birth.

95.15(1) A health care provider who attends or diagnoses a nonviable birth or a hospital at which a nonviable birth occurs shall advise a patient who experiences a nonviable birth that the patient may request a certificate of nonviable birth as provided in this section and, upon request by the patient, shall provide a letter certifying the nonviable birth to the patient on the form prescribed by the state registrar.

95.15(2) The department will issue a certificate of nonviable birth to a patient within 60 days of receipt of a request and certification letter. The request shall be made on the form prescribed by the state registrar.

95.15(3) The certificate of nonviable birth will contain all of the following:

a. The date of the nonviable birth.

b. The name and sex of the baby, if known.

(1) If the name is not furnished by the patient, the department will complete the certificate with the name “baby boy” or “baby girl” and the last name of the patient.

(2) If the sex is unknown, the department will complete the certificate with the name “baby” and the last name of the patient.

c. The name of the patient and, if married, the patient’s spouse.

d. The statement: “This certificate is not proof of live birth.”

95.15(4) The fees collected will be remitted to the treasurer of state for deposit in the general fund of the state and the vital records fund in accordance with Iowa Code section 144.46A.

95.15(5) A certificate of nonviable birth shall not be filed or registered with the department. The department will not register the nonviable birth associated with a certificate issued under this section or use the nonviable birth in calculating live birth statistics.

95.15(6) A certificate of nonviable birth shall not be used to establish, bring, or support a civil cause of action seeking damages against any person for bodily injury, personal injury, or wrongful death for a nonviable birth.

95.15(7) This rule will only apply to, and a certificate of nonviable birth may be requested and issued for, nonviable births occurring on or after January 1, 2000.

This rule is intended to implement Iowa Code section 144.31B.

641—95.16(144) Cancellation of fraudulent records.

95.16(1) When the state registrar determines that a certificate was registered through fraud or misrepresentation, the state registrar will give to the registrant a notice in writing of the state registrar’s intention to cancel the certificate.

95.16(2) The notice of cancellation will give the registrant an opportunity to appear and show cause why the certificate should not be canceled.

a. The notice may be served on the registrant, or, in the case of a minor or incompetent person, on the parent or guardian, by the forwarding of the notice by certified mail to the last-known address on file in the office of the state registrar.

b. The certificate shall not be available for certification unless the registrant, parent or guardian within 30 days after the date of mailing the notice shows cause satisfactory to the state registrar why the certificate should not be canceled.

95.16(3) Upon presentation to the state registrar of a court order stating a marriage certificate was registered through fraud or misrepresentation, the state registrar will remove the record from the vital

statistics system. The state registrar will order the county registrar to remove any record related to the marriage.

641—95.17(144) Unlawful acts.

95.17(1) *Serious misdemeanors.* Any person who reports information required under Iowa Code chapter 144 and who commits any of the following acts is guilty of a serious misdemeanor:

a. Willfully and knowingly makes any false statement in a report, record, or certificate required to be filed or in an application for an amendment or willfully and knowingly supplies false information intending that such information be used in the preparation or amendment of any such report, record, or certificate.

b. Without lawful authority and with the intent to deceive, makes, alters, amends, or mutilates any report, record, or certificate required to be filed or a certified copy of such report, record, or certificate.

c. Willfully and knowingly uses or attempts to use or furnish to another for use for any purpose of deception any certificate, record, or report or certified copy thereof.

d. Willfully and knowingly alters, amends, or mutilates any copy, certified copy, record or report.

e. Willfully, with the intent to deceive, uses or attempts to use any certificate of birth or certified copy of a record of birth knowing that such certificate or certified copy was issued based upon a record that is false in whole or in part or that relates to the birth of another person.

f. Willfully and knowingly furnishes a certificate of birth or certified copy of a record of birth with the intention that it be used by a person other than the person to whose birth the record relates.

g. Disinterring a body in violation of Iowa Code section 144.34.

h. Knowingly violates a provision of Iowa Code section 144.29A.

95.17(2) *Simple misdemeanors.* Any person committing any of the following acts is guilty of a simple misdemeanor:

a. Knowingly transports or accepts for transportation, interment, or other disposition a dead body without an accompanying permit as provided in Iowa Code sections 144.32, 144.33, and 144.34.

b. Refuses to provide information required by Iowa Code chapter 144.

c. Willfully violates any of the provisions of Iowa Code chapter 144 or refuses to perform any of the duties imposed upon the person.

641—95.18(144) Enforcement assistance.

95.18(1) The department will report cases of alleged violations to the proper county attorney, with a statement of the facts and circumstances, for such action as is appropriate.

95.18(2) Upon request of the department, the attorney general will assist in the enforcement of the provisions of Iowa Code chapter 144.

These rules are intended to implement Iowa Code chapter 144.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0143D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to birth registration

The Department of Health and Human Services hereby rescinds Chapter 96, "Birth Registration," Iowa Administrative Code, and adopts a new Chapter 96 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 144, 233, and 600.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapters 144, 233, and 600.

Purpose and Summary

This rulemaking was undertaken in accordance with Executive Order 10. The purpose of the chapter is to describe the administration process for birth registration, including filing requirements, registration, birthing locations, and fees. As a result of the Department's review, the Department deleted redundant and obsolete language and updated language to reflect current procedures.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9947C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 96 and adopt the following **new** chapter in lieu thereof:

CHAPTER 96
BIRTH REGISTRATION

641—96.1(144) Definitions. For the purpose of this chapter, the definitions in 641—Chapter 95 apply.

641—96.2(144) Forms—property of department. All forms, certificates and reports pertaining to the registration of vital events are the property of the department and shall be surrendered to the state registrar upon demand.

96.2(1) The forms supplied or approved for reporting birth events will be used for official purposes as provided for by law, rules and instructions of the state registrar.

96.2(2) No forms, except those furnished or approved by the state registrar, shall be used in the reporting of birth events or the making of copies of vital records.

641—96.3(144) Standard birth registration—up to seven days.

96.3(1) A certificate of live birth for each live birth that occurs in this state shall be filed as directed by the state registrar within seven days after the birth.

96.3(2) The person responsible for registering the certificate of live birth pursuant to rules 641—96.5(144) through 641—96.7(144) shall:

- a.* Utilize the official birth worksheet to report all information and any additional documentation as needed to complete the standard form for a certificate of live birth; and
- b.* Submit all required fees and reports with the birth registration.

641—96.4(144) Standard birth registration—seven days to one year.

96.4(1) After seven days but within one year, a certificate of live birth for each live birth that occurs in this state shall be filed as directed by the state registrar.

96.4(2) The person responsible for registering the certificate of live birth pursuant to rules 641—96.5(144) and 641—96.6(144) shall:

- a.* Utilize the official birth worksheet to report all information and any additional documentation as needed to complete the standard form for a certificate of live birth; and
- b.* Submit all required fees and reports with the birth registration.

641—96.5(144) Birthing institutions.

96.5(1) When a live birth occurs in an institution or en route to an institution, the person in charge of the institution or the person's designated representative, utilizing the official birth worksheet, shall within seven days:

- a.* Obtain the personal data;
- b.* Obtain the signature of the mother or her legal spouse or other signature as directed by the state registrar;
- c.* Provide the medical information required;
- d.* Certify that the child was born alive at the place, date, and time stated; and
- e.* File the certificate using the electronic birth registration system or as directed by the state registrar.

96.5(2) The birthing institution shall submit the fee report and remit the fees to the state registrar pursuant to rule 641—96.16(144).

96.5(3) The birthing institution shall maintain the birth worksheet for a minimum of ten years.

96.5(4) Upon demand of the state registrar, the birth worksheet and other information about the birth event shall be made available for inspection by the state registrar.

641—96.6(144) Non-birthing institutions.

96.6(1) Institutions that do not register birth records through the electronic birth registration system shall request instructions from the state registrar.

96.6(2) When a live birth occurs in a non-birthing institution or en route to a non-birthing institution, the person in charge of the institution or the person's designated representative, utilizing the official birth worksheet for birth other than at a delivering hospital, shall within seven days:

- a. Obtain the personal data;
- b. Obtain the signature of the mother or her legal spouse or other signature as directed by the state registrar;
- c. Provide the medical information required;
- d. Certify that the child was born alive at the place, date, and time stated; and
- e. Contact the state registrar for instructions on how to submit the worksheet and arrange for payment of applicable fees.

641—96.7(144) Non-institution birth.

96.7(1) In case of a non-institution Iowa live birth, the official birth worksheet for birth other than at a delivering hospital shall be completed and filed with the state registrar by one of the following in the indicated order of priority:

- a. The physician in attendance at or immediately after the live birth.
- b. Any other person, including a certified nurse midwife or any person providing assistance with the birth, in attendance at or immediately after the live birth.
- c. The mother or her legal spouse.
- d. The person in charge of the premises where the live birth occurred.

96.7(2) An Iowa-licensed certified nurse midwife may preregister with the state registrar by submitting a completed Iowa-Licensed CNM Pre-Registration Application For Home Births and a clear photocopy of that person's current government-issued photo identification.

a. To register a live birth, certified nurse midwives who are preregistered shall submit to the state registrar the following:

(1) A letter of certification that identifies the live birth submitted for registration, supports the facts of the live birth, and contains the original signature of the person responsible for registering the live birth;

(2) The original official birth worksheet for birth other than at a delivering hospital completed and signed pursuant to subrule 96.7(4) or as directed by the state registrar;

(3) Payment of fees, which shall be included with the birth worksheet; and

(4) Other evidence acceptable to the state registrar as requested.

b. It is the responsibility of the individual preregistering to update any information provided in the individual's original registration.

96.7(3) A certified nurse midwife, or any person providing assistance with the birth, who is not preregistered prior to submitting a certificate of live birth for registration shall follow subrules 96.7(1), 96.7(2) and 96.7(4) for all live births the person attends outside a birthing institution.

96.7(4) The official birth worksheet for birth other than at a delivering hospital shall include a notarized signature of the mother or her legal spouse and shall be accompanied by a clear photocopy of that person's current government-issued photo identification. If photo identification is unavailable, other identifying documentation may be acceptable to the state registrar.

641—96.8(144) Gestational surrogate arrangement birth registration. Establishment of a certificate of live birth for a child born of a gestational surrogate arrangement shall conform to the process established pursuant to rule 641—99.15(144).

641—96.9(144) Foundling birth registration.

96.9(1) The person assuming physical custody of a foundling shall, within one business day of finding the infant, contact the state registrar for specific directions and guidance for filing the certificate of live birth.

96.9(2) Foundling registration shall be completed in the standard manner by the state registrar pursuant to Iowa Code section 144.14. Within five days after assuming physical custody of the

foundling, the custodian of the foundling shall provide on the official birth worksheet the following minimum birth data and other data required by the state registrar:

- a. The date when and the place where the child was found;
- b. The sex, color or race, and approximate age of the child;
- c. The name and address of the person or institution that has assumed physical custody of the child;
- d. The name given to the child by the custodian;
- e. The name, title, and license number, if any, of the person acting as the certifier to the facts of the foundling registration;
- f. Parentage information, if the parent is known;
- g. Any additional supporting information known.

96.9(3) The place where the child was found will be entered as the place of birth, and the date of birth will be determined by approximation. The information provided on the official birth worksheet will constitute the certificate of live birth.

96.9(4) The record will be on file only at the state registrar's office, and all supporting documentation will be placed in a sealed file, which shall be opened only by order of a court of competent jurisdiction or for vital records administrative purposes.

96.9(5) Pursuant to Iowa Code section 144.14, if the child is properly identified after the registration, the certificate of live birth will be reestablished as needed and all records pertaining to the foundling registration will be sealed along with the original supporting documentation that shall be opened only by order of a court of competent jurisdiction or for vital records administrative purposes.

641—96.10(144) Newborn safe haven registration.

96.10(1) Newborn safe haven registration procedures apply when a parent voluntarily relinquishes physical custody of a newborn infant pursuant to Iowa Code section 233.2.

96.10(2) The person assuming physical custody of the living infant pursuant to Iowa Code section 233.2(2)“a” shall, within one business day of assuming custody, contact the state registrar for specific directions and guidance for registering the birth.

96.10(3) If the name of the parent is unknown, newborn safe haven registration will be completed in the standard manner by the state registrar pursuant to Iowa Code section 144.14. Within five days after assuming physical custody of the infant, the custodian shall provide on the official birth worksheet the following minimum birth data and other data required by the state registrar:

- a. The date when and the place where the child was found;
- b. The sex, color or race, and approximate age of the child;
- c. The name and address of the person or institution that has assumed physical custody of the child;
- d. The name given to the child by the custodian;
- e. The name, title, and license number, if any, of the person acting as the certifier to the facts of the newborn safe haven registration;
- f. Any additional supporting information known.

96.10(4) If the name of the parent is disclosed to the facility where the newborn was relinquished, the facility shall file the certificate of live birth as required pursuant to Iowa Code sections 144.13 and 233.2(2)“d.”

96.10(5) Pursuant to Iowa Code section 144.14, if the child is properly identified after the newborn safe haven registration, the birth record will be reestablished as needed and all records pertaining to the newborn safe haven registration will be sealed along with the original supporting documentation that shall be opened only by order of a court of competent jurisdiction or for vital records administrative purposes.

96.10(6) The record will be on file only at the state registrar's office, and all supporting documentation will be placed in a sealed file that shall be opened only by order of a court of competent jurisdiction or for vital records administrative purposes. The confidentiality of the live birth certificate will be maintained pursuant to Iowa Code sections 233.2(2)“d” and 144.43.

641—96.11(144) Birth registration following a foreign-born adoption.

96.11(1) A certificate of foreign birth will be established by the state registrar for a child born in a foreign nation upon the state registrar's receipt of a completed Certificate of Adoption Report form from an Iowa court of competent jurisdiction or upon request of the resident adoptive parent or parents and the state registrar's receipt of all of the following documents:

a. The authenticated adoption decree in both the foreign language and the English translation, which shall contain the official signature of the translator, or a certified copy of an adoption decree from an Iowa court of competent jurisdiction;

b. If the decree does not contain information to establish the certificate of foreign birth, the adoptee's authenticated birth certificate in both the foreign language and the English translation, which shall contain the official signature of the translator;

c. Evidence of the adoptee's permanent residence, such as a passport or citizenship papers;

d. A certified copy of the certificate of live birth of each adoptive parent; and

e. A notarized statement that is on letterhead from the licensed adoption agency or certified adoption investigator and that establishes the parent or parents were residents of Iowa at the time the adoption was final in the foreign nation. The statement will not be required if the parent's or parents' Iowa address is shown in the adoption documents.

96.11(2) The certificate of foreign birth shall not constitute U.S. citizenship.

96.11(3) The state registrar will charge the adoptive parent or parents the appropriate fee for the registration of a certificate of foreign birth for a foreign-born child adopted by a parent who resided in Iowa at the time of adoption pursuant to Iowa Code section 144.13A.

96.11(4) Administrative and certified copy fees shall be charged and remitted as provided in rule 641—95.6(144).

96.11(5) The evidence presented will be on file only at the state registrar's office, and all supporting documentation will be placed in a sealed file that shall be opened only by order of a court of competent jurisdiction or for vital records administrative purposes.

641—96.12(144) Birth registration fees. A fee is required for each birth registered pursuant to Iowa Code sections 144.13, 144.13A, 144.15, 144.18, 144.23, 144.25A, and 600.15.

96.12(1) The parents will be charged and the person responsible for filing the certificate of live birth shall remit to the state registrar the \$20 fee for the standard registration of a certificate of live birth and the \$20 fee for a certified copy of the birth certificate pursuant to Iowa Code section 144.13A.

96.12(2) The individual filing a delayed certificate of live birth will be charged and shall remit to the state registrar the \$20 fee for the registration of a delayed certificate of live birth for a registrant 17 years of age or younger pursuant to Iowa Code sections 144.13A, 144.15, and 144.18.

96.12(3) The adoptive parents will be charged and shall remit to the state registrar the \$20 fee for the registration of a certificate of foreign birth pursuant to Iowa Code sections 144.13A and 144.25A.

641—96.13(144) Fee collection. If a person responsible for the registration of a certificate of live birth under Iowa Code section 144.13 is not the parent, the person shall collect the fees from the parent and remit the fees to the state registrar.

96.13(1) The person collecting the fee on behalf of the state registrar will not charge an administrative fee for collection of the registration and certified copy fees pursuant to Iowa Code section 144.13A(3).

96.13(2) A person is discharged from the duty to collect and remit the fees when the person has made a good-faith effort to collect the fees from the parent or has established that the fees are to be waived pursuant to Iowa Code section 144.13A(4).

641—96.14(144) Waivers. The registration fee and certified copy fee are waived if the expenses of the birth are reimbursed under the medical assistance program established by Iowa Code chapter 249A or if the parent is indigent and unable to pay the expenses of the birth and no other means of payment is available to the parent.

641—96.15(144) Fee deposit. Birth registration and certified copy fees collected on behalf of the state registrar and forwarded to the state registrar will be remitted to the treasurer of state for deposit in the appropriate state fund.

641—96.16(144) Responsibilities of institutions. Institutions responsible for filing certificates of live birth shall collect both the registration fee and the certified copy fee from the parent.

96.16(1) The institution shall complete the Summary of Fee Report for Birth Registration and Certified Copy form. The institution shall submit the completed form and the total fee amount by check or money order to the state registrar within seven days of the live birth or as directed by the state registrar. All live births shall be reported and indicate for each birth that:

- a. The fee was collected for the registration and certified copy;
- b. The fee was waived, as applicable, and the reason for waiver; or
- c. No fee was collected after a good-faith effort was made.

96.16(2) If a late birth registration fee is received, it shall be noted on the original Summary of Fee Report for Birth Registration and Certified Copy form.

96.16(3) The institution shall maintain copies of the submitted Summary of Fee Report for Birth Registration and Certified Copy form for three state fiscal years.

641—96.17(144) Responsibility for births occurring in non-institutions and non-birthing institutions.

96.17(1) The state registrar will collect the registration and certified copy fees and complete a Summary of Fee Report for Birth Registration and Certified Copy form.

96.17(2) If a late birth registration fee is received, it will be noted on the original Summary of Fee Report for Birth Registration and Certified Copy form.

641—96.18(144) Delayed birth registration—one year or more after event. All Iowa births registered one year or more after the date of the birth shall be prepared on a Delayed Certificate of Live Birth form. The state registrar will require documentary evidence to prove the facts of the birth pursuant to subrule 96.18(2). The delayed birth record will be registered and maintained solely at the state registrar's office.

96.18(1) Application—certificate form. A completed Delayed Certificate of Live Birth form shall be signed before a notary and filed with the state registrar by the following applicants in the indicated order of priority:

- a. The registrant, if 18 years of age or older, whose birth occurred in Iowa but was not recorded within one year of the birth;
- b. The registrant's parent or current legal court-appointed guardian; or
- c. If no parent or legal guardian exists, a member of the registrant's family who has direct tangible interest and entitlement and who is competent to affirm to the accuracy of the information.

96.18(2) Facts to be established.

a. The applicant shall submit a notification of record search certified by the state registrar that will indicate that no prior certificate of live birth is on file for the person whose delayed birth record is to be filed. The notification of record search will be returned to the applicant and will not be exchanged for a certified copy of delayed certificate of live birth.

b. The applicant shall substantiate the following with documentary evidence:

- (1) The full name of the registrant at the time of the birth, except that the delayed certificate may reflect the name established by adoption or legitimation when such evidence is submitted;
- (2) The date and place of the birth;
- (3) The full name of the mother prior to any marriage as it is listed on her birth certificate;
- (4) The full name of the mother at the time of the birth; and
- (5) The full name of the mother's legal spouse. However, if the mother was not married at the time of conception or birth or at any time during the period between conception and birth, the name of a second parent shall not be entered on the delayed certificate unless the child has been adopted or legitimated or parentage has been determined by a court of competent jurisdiction.

96.18(3) Documentary evidence.

a. To be acceptable for purposes of registration, the name of the registrant and the date and place of birth entered on a Delayed Certificate of Live Birth form shall be supported at a minimum by the following documentary evidence:

(1) Two pieces of dated documentary evidence if the Delayed Certificate of Live Birth form is filed within seven years after the registrant's date of birth; or

(2) Three pieces of dated documentary evidence if the Delayed Certificate of Live Birth form is filed seven years or more after the registrant's date of birth.

b. Each piece of documentary evidence must be from an independent source. Facts of parentage shall be supported by at least one of the documents.

c. Documentary evidence shall be in the form of the original record, a certified copy thereof, or a notarized statement from the custodian of the record or document on the custodian's letterhead.

d. All documentary evidence submitted shall consistently support the facts of birth to be established.

e. All documentary evidence shall have been executed at least five years prior to the date of filing or shall have been established prior to the registrant's seventh birthday.

f. Documents not acceptable to establish a delayed certificate of live birth include but are not limited to:

- (1) Baptismal record,
- (2) Confirmation record,
- (3) Family bible entries,
- (4) Hospital commemorative birth certificate,
- (5) Crib card,
- (6) Cradle roll,
- (7) Baby book memento, and
- (8) Personal affidavit.

96.18(4) *Abstraction and certification by the state registrar.* The state registrar will abstract on the Delayed Certificate of Live Birth form a description of each document submitted to support the facts of birth. This description will include:

a. The title or description of the document;

b. The name and address of the custodian who has attested to the fact on the original documents in the custodian's custody;

c. The date of the original filing of the document being abstracted; and

d. The information regarding the registrant's birth and parentage.

96.18(5) *Acceptance of documentary evidence for registration.*

a. The state registrar will by signature certify that:

(1) No prior certificate of live birth is on file for the person whose birth is to be recorded;

(2) The evidence has been reviewed and substantiates the alleged facts of the birth; and

(3) The abstract of the evidence appearing on the Delayed Certificate of Live Birth form accurately reflects the nature and content of the documents.

b. All documents submitted in support of the delayed registration of live birth will be returned to the applicant after review, abstraction, and registration.

96.18(6) *Denial of registration.*

a. When the applicant does not submit substantiating evidence or the state registrar finds reason to question the validity or adequacy of the evidence submitted to establish a delayed certificate of live birth, the state registrar will not register the delayed certificate of live birth. The written notice of refusal from the state registrar will include:

(1) The rejected form;

(2) The Delayed Birth Evidence Refusal form; and

(3) Information related to the applicant's right of appeal to the district court pursuant to Iowa Code sections 144.17 and 144.18.

b. The application to establish a delayed certificate of live birth will be dismissed if not actively pursued within six months of the date the notice of refusal was sent to the applicant.

96.18(7) Duties of the county registrar. The county registrar may assist the registrant, registrant’s parent, or current court-appointed guardian in the completion and notarization of the delayed form, excluding the portion restricted for state use only. The county registrar may forward the form, documents and fees to the state registrar for final review and possible acceptance.

96.18(8) Fees. Administrative and certified copy fees will be charged as provided in rule 641—95.6(144).

These rules are intended to implement Iowa Code sections 144.12, 144.13, 144.13A, 144.14, 144.15, 144.17, 144.18, 233.2(2) “c” and 600.15.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0144D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to death registration and disposition of dead human bodies

The Department of Health and Human Services hereby rescinds Chapter 97, “Death Registration and Disposition of Dead Human Bodies,” Iowa Administrative Code, and adopts a new Chapter 97 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 135, 144, 331, and 633.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 144.

Purpose and Summary

This rulemaking was undertaken in accordance with Executive Order 10. The purpose of the chapter is to describe the administration process for birth registration, including filing requirements, registration, birthing locations, and fees. As a result of the Department’s review, the Department deleted redundant and obsolete language and updated language to reflect current procedures.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9946C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for

certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 97 and adopt the following **new** chapter in lieu thereof:

CHAPTER 97

DEATH REGISTRATION AND DISPOSITION OF DEAD HUMAN BODIES

641—97.1(144) Definitions. For the purpose of this chapter, the definitions in 641—Chapter 95 apply.

641—97.2(144) Forms—property of department. All forms, certificates and reports pertaining to the registration of death events are the property of the department and will be surrendered to the state registrar upon demand.

97.2(1) The forms supplied or approved for reporting death events will be used for official purposes as provided for by law, rules and instructions of the state registrar.

97.2(2) No forms, except those furnished or approved by the state registrar, can be used in the reporting of death events or the making of copies of vital records.

641—97.3(144) Standard registration of death—up to one year. Iowa death records submitted for registration within one year from the date of death will be prepared on the standard Certificate of Death form.

97.3(1) The county in which the death occurs or in which the dead human body is found is the county of death.

97.3(2) If the death occurs in a moving conveyance, the county in which the dead human body is first removed from the conveyance is the county of death.

97.3(3) Each person with a duty related to death certificates shall participate in the electronic death record system. A person with a duty related to a death certificate includes but is not limited to a physician as defined in Iowa Code section 135.1, a physician assistant, an advanced registered nurse practitioner, a funeral director and a county recorder.

641—97.4(144) Standard registration of fetal death—up to one year. Iowa fetal death records submitted for registration within one year from the date of fetal death shall be prepared on the standard

Certificate of Fetal Death form. A fetal death certificate shall not be filed after one year from the date of the event. A fetal death record shall not be entered into the electronic death record system.

97.4(1) When a fetal death occurs in an institution, the person in charge of the institution or the person's designee, the physician in attendance at or after delivery, or a medical examiner may assist in preparation of the Certificate of Fetal Death form as directed by the state registrar.

97.4(2) In cases in which a fetus has reached the gestation period of 20 completed weeks or more or a weight of 350 grams or more, a Certificate of Fetal Death form shall be:

- a. Registered and maintained solely at the state registrar's office; and
- b. Filed within three days after delivery and prior to final disposition of the fetus.

97.4(3) The county in which the dead human fetus is found is the county of death. The certificate of fetal death shall be filed within three days after the fetus is found.

97.4(4) If the fetal death occurs in a moving conveyance, the county in which the fetus is first removed from the conveyance is the county of death.

97.4(5) A blank Certificate of Fetal Death form shall be used only by the state registrar or authorized agents.

641—97.5(144) Preparation of the certificate of death or fetal death.

97.5(1) The funeral director or person other than the funeral director who first assumes custody of a dead human body or fetus for the purposes of disposition shall:

- a. Obtain the personal data from the next of kin or the best-qualified person or source available;
- b. Obtain the medical certification of cause of death from the medical certifier; and
- c. Within three days after the death and prior to final disposition of the dead human body, file the completed certificate of death using the electronic statewide vital records system or, within three days after delivery and prior to disposition of the fetus, file the completed certificate of fetal death with the state registrar.

97.5(2) The funeral director or person other than the funeral director who first assumes custody of the dead human body for the purposes of disposition shall prepare the certificate of death using the electronic statewide vital records system.

97.5(3) The funeral director or person other than the funeral director who first assumes custody of the dead fetus for the purposes of disposition shall prepare the certificate of fetal death on the official form and paper issued by the state registrar.

97.5(4) Unless otherwise directed by the state registrar, a certificate of fetal death will be accepted for filing and registration only when:

- a. All names are documented in the spaces provided;
- b. All items are completed as required;
- c. No alterations or erasures are apparent;
- d. All signatures are original and genuine and are in dark blue or black ink;
- e. The certificate presented for registration is on the approved form and official paper prescribed by the state registrar;
- f. Data are consistent with the facts of death; and
- g. The form is prepared in conformity with these rules or instructions issued by the state registrar.

641—97.6(144) Medical certification of death. The funeral director shall submit the completed fact of death portion of the certificate of death to the physician, physician assistant, advanced registered nurse practitioner, or medical examiner for the completion of the medical portion.

97.6(1) For a natural cause of death, the physician, physician assistant or advanced registered nurse practitioner in charge of the patient's care for the illness or condition that resulted in death shall complete and sign the medical certification within 72 hours after receipt of the death certificate from the funeral director or individual who initially assumed custody of the body.

97.6(2) If there is a non-natural cause of death, the state medical examiner or county medical examiner shall be notified and shall conduct an investigation.

97.6(3) If the decedent was an infant or child and the cause of death is not known, a medical examiner shall conduct an investigation and an autopsy shall be performed as necessary to exclude a non-natural cause of death.

97.6(4) If upon investigation into a death, the state medical examiner or county medical examiner determines that a preexisting natural disease or condition was the likely cause of death and that the death does not affect the public interest as described in Iowa Code section 331.802(3), the state medical examiner or county medical examiner may elect to defer to the physician, physician assistant or advanced registered nurse practitioner in charge of the patient's preexisting condition the certification of the cause of death.

97.6(5) When an investigation is required by the state medical examiner or county medical examiner, the state medical examiner or county medical examiner shall investigate the cause and manner of death and shall complete and sign the medical certification within 72 hours after determination of the cause and manner of death.

97.6(6) The medical certifier completing the medical certification of cause of death shall attest to the accuracy of the medical certification either by signature or by an electronic process approved by the state registrar.

641—97.7(144) Medical certification of fetal death.

97.7(1) The medical certification for a fetal death shall be completed by the physician in attendance at or after delivery of the fetus within 72 hours after delivery, except when an investigation is required by a medical examiner.

97.7(2) When an investigation by a medical examiner is required, or when a fetal death occurs without medical attendance upon the mother at or after delivery, the medical examiner shall investigate the cause of fetal death and shall complete the medical certification of the fetal death within 72 hours after taking charge of the case.

97.7(3) The physician or medical examiner completing the medical certification of fetal death shall attest to the accuracy either by signature or by an electronic process approved by the state registrar.

641—97.8(144) Medical certifier.

97.8(1) Only an Iowa-licensed physician, physician assistant, advanced registered nurse practitioner, or medical examiner shall certify to the cause and manner of death.

97.8(2) If the medical certifier is unavailable, an alternate Iowa-licensed medical certifier may complete the cause and manner of death when:

- a.* The alternate medical certifier has access to the medical history of the case;
- b.* The alternate medical certifier views the deceased at the time of death or after death has occurred; and
- c.* The death is from natural causes.

97.8(3) In all other cases in which a medical certifier is unavailable, the medical examiner shall prepare the medical certification of cause of death.

97.8(4) The medical certifier who signs the medical certification on a certificate of death shall be entitled to view the death record through the electronic statewide vital records system for up to one year from the date of death.

641—97.9(144) Report of autopsy findings.

97.9(1) In cases in which an autopsy is to be performed, it shall not be necessary to defer the entry of the cause of death pending a full report of microscopic or toxicological studies.

97.9(2) In any case in which the gross findings of an autopsy are inadequate to determine the cause of death, the medical certifier shall mark the cause of death as "pending investigation" on the certificate and sign the certificate. Immediately after the medical data necessary for determining the cause of death have been made known, the medical certifier shall provide to the state registrar a signed statement that identifies the decedent and the cause of death.

97.9(3) In any case in which the autopsy findings significantly change the medical diagnosis of cause of death, the medical certifier shall make a report of the cause of death and submit it to the state

registrar as soon as the findings are available. Such report shall be a signed statement that identifies the decedent and the revised cause of death. Such report shall amend the original certificate, and the report shall be maintained in a sealed file.

641—97.10(144) Extension of time. If the medical certifier is unable to complete the medical certification of cause of death or if the funeral director is unable to obtain the personal information about the deceased within the statutory time period, the funeral director shall file the certificate of death or fetal death with all available information.

97.10(1) Such certificate of death or fetal death shall be considered appropriate authority to issue a burial-transit permit.

97.10(2) As soon as possible, the person responsible for completing the information missing from the original certificate shall report the missing information to the state registrar.

641—97.11(144) Removal of a dead human body or fetus.

97.11(1) A person assuming custody of a dead human body shall:

a. Contact the attending physician, physician assistant, or advanced registered nurse practitioner and receive confirmation the death was from natural causes and that the physician, physician assistant, or advanced registered nurse practitioner will assume responsibility for certifying the cause of death; or

b. Contact the medical examiner and receive authorization to remove the dead human body if the case is within the jurisdiction of the medical examiner.

97.11(2) A person assuming custody of a dead human fetus shall:

a. Contact the attending physician and receive confirmation the death was from natural causes and that the physician will assume responsibility for certifying to the cause of fetal death; or

b. Contact the medical examiner and receive authorization to remove the dead human fetus if the case is within the jurisdiction of the medical examiner.

97.11(3) A person other than a funeral director, medical examiner, or emergency medical service provider who assumes custody of a dead human body or fetus shall first contact the state registrar for instructions for registering the certificate of death or fetal death. After review and registration of the certificate of death or fetal death, the state registrar will issue a burial-transit permit pursuant to rule 641—97.12(144) prior to removal of the dead human body or fetus from the place of death.

641—97.12(144) Burial-transit permit. If a person other than a funeral director, medical examiner, or emergency medical service assumes custody of a dead human body or fetus, the person is mandated to secure a burial-transit permit pursuant to rule 641—97.11(144) and Iowa Code section 144.32. Pursuant to Iowa Code chapter 144, an unlicensed employee of the funeral establishment shall be considered an agent of the funeral director.

97.12(1) The burial-transit permit will be issued upon a form prescribed by the state registrar and will state:

a. The name of the decedent;

b. The date and place of death;

c. If the death was from a communicable disease;

d. The name and location of the cemetery, crematory, or other location where final disposition of the remains is to be made;

e. The method of disposition;

f. That a certificate of death or fetal death has been filed; and

g. That permission is granted to inter, remove or otherwise dispose of the dead human body or fetus.

97.12(2) To be valid, a burial-transit permit will not be issued prior to the presentation of the completed and registered certificate of death or certificate of fetal death. The burial-transit permit must be issued by the county medical examiner, a funeral director, or the state registrar. The burial-transit permit shall be obtained prior to the removal of the dead human body or fetus from the place of death and shall accompany the body or fetus to the place of final disposition. The person responsible for

obtaining the burial-transit permit shall provide the permit to the person in charge of the place of final disposition.

97.12(3) The person in charge of the place of final disposition shall ensure that all of the requirements of this chapter relative to the burial-transit permit have been complied with before the final disposition of the remains. Such person shall retain the burial-transit permit for a period of one year from the date of the final disposition.

97.12(4) A burial-transit permit will not be issued to a person other than a licensed funeral director if the death or fetal death was caused by a suspected or known “communicable disease” as defined by Iowa Code section 139A.2.

97.12(5) In cases in which a fetus has reached the gestation period of 20 completed weeks or more, or a weight of 350 grams or more, a burial-transit permit will be obtained prior to the final disposition of the fetus.

641—97.13(144) Transportation and disposition of a dead human body or fetus.

97.13(1) A dead human body or fetus shall be transported only after enclosure in a container for transfer that will control odor and prevent leakage of body fluids unless the body or fetus has been embalmed or is being transported by a licensed funeral director, emergency medical service provider or medical examiner. The transport of a dead human body or fetus shall be in a manner that is respectful of the dead, the feelings of relatives, and the sensibilities of the community.

97.13(2) When a dead human body or fetus is transported from the state for final disposition, the burial-transit permit shall accompany the body or fetus. When a dead human body or fetus is brought into the state for final disposition, a burial-transit permit under the law of the state in which the death occurred shall accompany the body or fetus.

97.13(3) If the final disposition of a dead human body or fetus is cremation at a licensed cremation establishment, scattering of cremated remains shall be subject to the local ordinances of the political subdivision and any and all regulations of the cemetery, if applicable, in which the scattering site is located. However, such local ordinances and cemetery regulations shall not allow the scattering of cremated remains upon public property or upon private property without the property owner’s consent. In the absence of an applicable local ordinance or cemetery regulation, the scattering of cremated remains shall not be allowed upon any public property or upon private property without the property owner’s consent. Cremation shall be considered final disposition by the department, and no further burial-transit permit shall be needed.

97.13(4) If the final disposition of a dead human body or fetus is burial, interment, or entombment, local ordinances of the political subdivision in which the final disposition site is located and any and all regulations of the cemetery, if applicable, shall apply. In the absence of an applicable local ordinance, the depth of the grave at its shallowest point shall be at least three feet from the top of the burial container.

641—97.14(144) Disinterment permits.

97.14(1) A disinterment permit may be issued as follows:

a. Disinterment of a dead human body or fetus, without a court order, shall be allowed for the purpose of autopsy or reburial only and then only if supervised by a funeral director.

b. Disinterment of cremated remains, without a court order, shall be allowed but only if supervised by a funeral director.

c. The state registrar, without a court order, will not issue a permit without the consent of the person authorized to control the decedent’s remains under Iowa Code section 144C.5.

d. Disinterment of a dead body or fetus for the purpose of reburial may be allowed by court order only upon a showing of substantial benefit to the public and then only if supervised by a funeral director.

e. Disinterment of a dead body or fetus for the purpose of autopsy by court order shall be allowed only when reasonable cause is shown that someone is criminally or civilly responsible for such death, after hearing, upon reasonable notice prescribed by the court to the person authorized to control the decedent’s remains under Iowa Code section 144C.5 and then only if supervised by a funeral director.

f. Disinterment of a dead body or fetus for the purpose of cremation may be allowed by court order if supervised by a funeral director. Subsequent to the disinterment, cremation of the body will only be allowed upon a determination by the state or county medical examiner that the death was due to natural causes.

97.14(2) A permit for disinterment will be issued by the state registrar according to rules adopted pursuant to Iowa Code chapter 17A or when ordered by the district court of the county in which such body is buried. A person authorized to control final disposition of a decedent's remains under Iowa Code section 144C.5 is an interested person and shall be entitled to notice prior to the obtaining of a court order.

97.14(3) Disinterment permits are mandated for any relocation above ground or below ground of remains from the original site of interment. Disinterment permits will be valid for 30 days after the date the permit is signed by the state registrar. Disinterment permits are issued on a form as prescribed by the state registrar with copies to be distributed as follows:

- a.* One copy filed with the sexton or person in charge of the cemetery in which disinterment is to be made;
- b.* One copy to be used during transportation of the remains;
- c.* One copy filed with the sexton or person in charge of the cemetery of reburial; and
- d.* One copy to be returned to the state registrar by the funeral director within ten days after the date of disinterment.

97.14(4) When removed from the vault for final burial, a dead human body or fetus, properly embalmed and placed in a receiving vault, shall not be considered a disinterment.

97.14(5) The following persons who are competent adults may acquire a disinterment permit without a court order pursuant to Iowa Code sections 144.34 and 144C.5 in the following descending order:

- a.* A designee, or alternate designee, acting pursuant to the decedent's declaration.
- b.* The surviving spouse of the decedent, if not legally separated from the decedent, whose whereabouts are reasonably ascertainable.
- c.* A surviving child of the decedent or, if there is more than one surviving child, a majority of the surviving children whose whereabouts are reasonably ascertainable.
- d.* The surviving parent or parents of the decedent whose whereabouts are reasonably ascertainable.
- e.* A surviving grandchild of the decedent or, if there is more than one surviving grandchild, a majority of the surviving grandchildren whose whereabouts are reasonably ascertainable.
- f.* A surviving sibling of the decedent or, if there is more than one surviving sibling, a majority of the surviving siblings whose whereabouts are reasonably ascertainable.
- g.* A surviving grandparent of the decedent or, if there is more than one surviving grandparent, a majority of the surviving grandparents whose whereabouts are reasonably ascertainable.
- h.* A person in the next degree of kinship to the decedent in the order named by law to inherit the estate of the decedent under the rules of inheritance for intestate succession or, if there is more than one such surviving person, a majority of such surviving persons whose whereabouts are reasonably ascertainable.
- i.* A person who knows the identity of the decedent and who signs an affidavit affirming the identity of the decedent and assuming the right to control final disposition of the decedent's remains and the responsibility to pay any expense associated with such final disposition. A person who affirms the identity of the decedent pursuant to this paragraph is liable for all damages that result, directly or indirectly, from that affirmation.
- j.* The county medical examiner, if responsible for the decedent's remains.

97.14(6) A funeral director may await a court order before proceeding with disinterment of a decedent's remains if the funeral director is aware of a dispute among:

- a.* Persons who are members of the same class of persons described in subrule 97.14(5); or
- b.* Persons who are authorized under subrule 97.14(5) and the executor named in the decedent's will or personal representative appointed by the court.

97.14(7) Due consideration under this rule shall be given to the public health, the preferences of a person authorized to control final disposition of a decedent's remains under Iowa Code section 144C.5, and any court order.

641—97.15(144) Delayed death registration—one year or more after event. Iowa deaths registered one year or more after the date of death shall be prepared on a Delayed Certificate of Death form developed by the state registrar. The state registrar will require documentary evidence to prove the facts of the death pursuant to Iowa Code section 144.16. The delayed certificate of death will be registered and maintained solely at the state registrar's office.

97.15(1) Application. Registration of a delayed certificate of death may be requested by the surviving next of kin of the deceased, or the surviving next of kin's legal representative, in the following descending order:

- a. Executor of the decedent's estate;
- b. Spouse, if not legally separated from the decedent;
- c. Child or legal guardian of the child if the child is under the age of majority;
- d. Parent;
- e. Grandchild or legal guardian of the grandchild if the grandchild is under the age of majority;
- f. Sibling;
- g. Grandparent; or
- h. Funeral director responsible for the disposition of the decedent.

97.15(2) Facts to be established.

a. The applicant shall submit a notification of record search certified by the state registrar that will indicate that no prior certificate of death is on file for the person whose delayed death record is to be filed. The notification of record search will be returned to the applicant and will not be exchanged for a certified copy of the delayed certificate of death.

b. The applicant shall substantiate the following with documentary evidence:

- (1) The full legal name and sex of the deceased at the time of the death;
- (2) The date and place of birth;
- (3) The date and time of death;
- (4) The place of death, including the type of place and location where the death occurred;
- (5) The method and location of the final disposition;
- (6) The full name and address of the person responsible for the final disposition;
- (7) Cause and manner of death; and
- (8) The full name, address, and relationship to the decedent of the person applying to register the delayed certificate of death.

97.15(3) Documentary evidence.

a. The application to register the delayed certificate of death shall be supported by a minimum of the following:

(1) An affidavit of the person filing the certificate attesting to the accuracy of the information on the certificate; and

(2) Three dated documents from independent sources that consistently support the information necessary pursuant to subrule 97.15(2). The documents shall be in the form of the original record, a certified copy thereof, or a notarized statement from the custodian of the record or document on the custodian's letterhead. Personal affidavits are not acceptable.

b. The state registrar may require additional documentary evidence to prove the facts of the death event.

97.15(4) Abstraction and certification by the state registrar. The state registrar will abstract on the Delayed Certificate of Death form a description of each document submitted to support the facts of death. This description will include:

- a. The title or description of the document;
- b. The name and address of the custodian who attested to the facts on the original documents in the custodian's custody;

- c. The date of the original filing of the document being abstracted; and
- d. The information regarding the death for delayed registration.

97.15(5) *Acceptance of documentary evidence for registration.* All documents submitted in support of the delayed registration will be returned to the applicant after review, abstraction, and registration. The state registrar will by signature certify that:

- a. No prior certificate of death is on file for the decedent;
- b. The evidence has been reviewed and substantiates the facts of death; and
- c. The abstract of the evidence appearing on the delayed certificate of death accurately reflects the nature and content of the documents.

97.15(6) *Denial of registration.* In the absence of adequate substantiating evidence or if the state registrar finds reason to question the validity or adequacy of the evidence necessary to establish a delayed certificate of death, the state registrar will not register the delayed record.

- a. The written notice of rejection from the state registrar will include:
 - (1) The Delayed Certificate of Death form stamped “rejected”; and
 - (2) The Delayed Evidence Refusal form.

b. Applications for a delayed certificate of death that have not been completed within one year from the date of application may be dismissed at the discretion of the state registrar. Upon dismissal, the state registrar will advise the applicant, and all documents submitted in support of such registration will be returned to the applicant.

97.15(7) *Duties of county registrar.* The county registrar may assist the applicant in the completion and notarization of the Delayed Certificate of Death form, excluding the portion restricted for state use only. The county registrar may forward the partially completed Delayed Certificate of Death form, documents and fees to the state registrar for final review and possible acceptance.

97.15(8) *Fees.* Administrative and certified copy fees will be charged as provided in rule 641—95.6(144).

641—97.16(144) Registration of presumptive death.

97.16(1) A petition shall be filed with the district court in the county where the presumptive death occurred and shall be supported with the completed Affidavit of Personal Knowledge of a Missing Person form. The form shall be completed by the surviving next of kin of the deceased, or the surviving next of kin’s legal representative, in the following descending order:

- a. Spouse, if not legally separated from the decedent;
- b. Child or the child’s legal guardian if the child is under the age of majority;
- c. Parent;
- d. Grandchild or the grandchild’s legal guardian if the grandchild is under the age of majority;
- e. Sibling;
- f. Grandparent;
- g. Aunt or uncle;
- h. Niece or nephew; or
- i. A person in the next degree of kinship to the decedent in the order named by law to inherit the estate of the decedent pursuant to Iowa Code sections 633.210 through 633.226.

97.16(2) In addition to the Affidavit of Personal Knowledge of a Missing Person form or in the absence of the next of kin, the petition may be supported by the following:

- a. Affidavit by Employer for an Employee Who Was Working at Time of Disappearance form;
- b. Affidavit by Government Official for a Government Employee Missing While Involved in Rescue Efforts form; or
- c. Affidavit by Reliable Informant of Missing Person form.

97.16(3) The state registrar will provide the affidavit forms and the certificate of presumptive death. The affidavits and the certificate of presumptive death will be registered and maintained solely at the state registrar’s office.

97.16(4) Upon presentation of a certified copy of a court order, the state registrar will file a certificate of presumptive death pursuant to Iowa Code sections 633.517 through 633.520. The order from the district court shall only establish the presumptive death record.

97.16(5) In cases under the jurisdiction of the medical examiner, the certified copy of the court order and the completed supporting affidavits listed in subrules 97.16(1) and 97.16(2) shall be delivered to the medical examiner. The medical examiner will complete the certificate of presumptive death and certify to the cause of death.

97.16(6) The certificate of presumptive death will be registered and maintained solely at the state registrar's office.

97.16(7) The certificate of presumptive death will be recorded based on the date of the court order and shall not be registered as a delayed certificate of death.

97.16(8) If the missing person is located and found to be alive, the certificate of presumptive death will be voided and removed from the vital records system of registration. Any issued certified copies shall be surrendered to the state registrar.

641—97.17(144) Release or final disposition of a dead human body or fetus by an institution.

97.17(1) When a dead human body or fetus is released by an institution, the person in charge of the institution shall maintain a record showing:

- a.* Name of the deceased;
- b.* Date, time, and place of death;
- c.* Name, title, and license number of person who pronounced death;
- d.* Name and address of the medical certifier;
- e.* Name and address of the person to whom the dead human body or fetus is released; and
- f.* Date of removal of the dead human body or fetus from the institution.

97.17(2) When a dead human body or fetus is released or final disposition is completed by an institution, the person in charge of the institution shall keep a record showing the date, place, and manner of release or final disposition.

97.17(3) At the direction of the state registrar, the institution shall provide the information listed in subrule 97.17(1) to the funeral director or person acting as such who assumes custody of the dead human body for purposes of final disposition.

97.17(4) Records maintained under this rule will be retained for a period of not less than ten years and will be made available for inspection by the state registrar upon demand.

641—97.18(144) Additional record by funeral director.

97.18(1) In addition to filing any certificate or other form required by Iowa Code chapter 144, a funeral director or other person who removes from the place of death or transports or completes final disposition of a dead human body or fetus shall maintain a record that shall identify the following:

- a.* Name of the deceased;
- b.* Date, time, and place of death;
- c.* Name and address of the person to whom the dead human body or fetus is released;
- d.* Name of institution or other place of death releasing the dead human body or fetus;
- e.* Date of removal from the place of death; and
- f.* Place and method of final disposition of the dead human body or fetus.

97.18(2) Records maintained under this rule shall be retained for a period of not less than ten years at the funeral establishment responsible for disposition and shall be made available for inspection by the state registrar upon demand.

These rules are intended to implement Iowa Code sections 135.11(7), 144.12, 144.16 through 144.18, 144.26 through 144.29, 144.30 through 144.35, 144.47, 144.49 through 144.51, 144C.5, 331.802(3) and 633.517 through 633.520.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0145D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to marriage registration

The Department of Health and Human Services hereby rescinds Chapter 98, "Marriage Registration," Iowa Administrative Code, and adopts a new Chapter 98 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 144 and 595.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapters 144 and 595.

Purpose and Summary

This rulemaking was undertaken in accordance with Executive Order 10. The purpose of this chapter is to describe the administration process for marriage registration, including license application, filing the certificate, recordkeeping, certified copies, and fees. As a result of the review, the Department revised the chapter, removing restrictive terms and making minor wording changes.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9945C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 98 and adopt the following **new** chapter in lieu thereof:

CHAPTER 98
MARRIAGE REGISTRATION

641—98.1(144,595) Definitions. For the purpose of this chapter, the definitions in 641—Chapter 95 apply.

641—98.2(144,595) Forms—property of department. All forms, certificates and reports pertaining to the registration of a marriage are the property of the department and shall be surrendered to the state registrar upon demand.

98.2(1) The forms supplied or approved for reporting a marriage will be used for official purposes as provided for by statute, rules and instructions of the state registrar.

98.2(2) No forms, except those furnished or approved by the state registrar, can be used in the reporting of a marriage or the making of copies of vital records.

641—98.3(144,595) Standard registration of marriage—up to one year. A marriage event that takes place in Iowa shall be prepared on the standard Certificate of Marriage form and submitted for registration within one year from the date of marriage.

98.3(1) Prior to marriage, the applicants shall:

a. Obtain an Application for a License to Marry in Iowa form from the county registrar;

b. Submit to the county registrar the completed application and fee pursuant to Iowa Code section 331.605; and

c. Receive a license to marry in Iowa and a Certificate of Marriage form from the county registrar.

98.3(2) Once the marriage is solemnized, the completed certificate of marriage will be filed with the county registrar where the license to marry was issued. The county registrar will then forward the certificate of marriage to the state registrar for filing.

641—98.4(144,595) Application for a license to marry in Iowa.

98.4(1) The Application for a License to Marry in Iowa form is available from any county registrar. The applicants are the parties to be married.

98.4(2) The application will not be processed until all items on the form, including the affidavit of a competent and disinterested person, have been completed. The affidavit shall be completed and signed in front of a notary public by an individual of legal age who is acquainted with both applicants who plan to marry. A family member may serve as the competent and disinterested person.

98.4(3) Each applicant shall verify the personal information by notarized signature.

98.4(4) If an applicant is 16 or 17 years of age, the Certificate of Consent of Underage Party to Marry form shall be completed in accordance with Iowa Code section 595.2(4) and shall be approved by a judge in the county's judicial district before the application for a marriage license may be accepted by the county registrar. Persons 15 years of age or younger may not marry in Iowa.

98.4(5) The Application for a License to Marry in Iowa form shall be signed in front of a notary public by both parties to be married and their competent and disinterested person. By signature, the applicants and their competent and disinterested person are attesting that the applicants are:

a. Eighteen years of age or older or, if either or both are 16 or 17 years of age, that they have provided a signed Certificate of Consent of Underage Party to Marry form;

b. Competent to enter into a civil contract pursuant to Iowa Code section 595.1A;

c. Not legally married to each other and that neither is legally married to someone else who is living; and

d. Acknowledging that they have provided accurate information on the application form.

98.4(6) An applicant is not required to be a U.S. citizen.

98.4(7) The Application for a License to Marry in Iowa form shall be submitted to the registrar in the county where the application and marriage certificate are to be filed. The marriage license is valid in any county in Iowa.

98.4(8) A fee is due upon the submittal of a completed Application for a License to Marry in Iowa form pursuant to Iowa Code section 331.605(1) "g."

98.4(9) At the time of completion of the Application for a License to Marry in Iowa form, the applicants shall indicate the adoption of the legal name to be used after marriage pursuant to Iowa Code section 595.5(1). When the application is filed, the county registrar will enter the legal name on the License to Marry in Iowa form and the original Certificate of Marriage form. Once the application is filed, any changes to the legal name to be adopted shall only be made prior to the marriage by reapplication and repayment of the application fee unless it can be proven that an obvious typographical error was made when the license or the certificate was prepared. An individual shall have only one legal name at any one time pursuant to Iowa Code section 595.5(2).

98.4(10) The original certificate of marriage will not later be modified to reflect a court-ordered legal change of name.

641—98.5(144,595) License to marry.

98.5(1) Upon receipt and acceptance of a completed Application for a License to Marry in Iowa form, the county registrar may issue the license to marry. When the marriage license valid date is computed, the day of application will be excluded. The license will become valid after the expiration of three calendar days after the date of application to marry.

98.5(2) The three-day waiting period may be waived by a district judge in the county's judicial district pursuant to Iowa Code section 595.4. An Application for Waiver of 3-Day Waiting Period form is available from the county registrar. If the waiver is granted, the county registrar will collect the \$5 fee for the waiver pursuant to Iowa Code section 595.4.

98.5(3) When a license is issued, the county registrar will provide the applicant the Certificate of Marriage form and provide instructions to ensure the return of a complete and accurate certificate of marriage for filing.

98.5(4) If the license to marry in Iowa is not retrieved from the county registrar within six months from the date of application, the application is void.

98.5(5) The license to marry is proof that proper application to marry in Iowa has been made. The parties to be married shall present the license to the person who will solemnize the marriage pursuant to Iowa Code section 595.10.

641—98.6(144,595) Certificate of marriage.

98.6(1) At the time the license to marry in Iowa is issued, the county registrar will also prepare the original copy of the Certificate of Marriage form. The person solemnizing the marriage shall complete the blank items pertaining to the marriage ceremony and obtain the required signatures.

98.6(2) All participants in the marriage ceremony shall be present at the same time and location within the geographic boundaries of the state of Iowa, including the parties to be married, two witnesses and the officiant. Marriage ceremonies shall not occur by proxy, telephone, or other electronic means.

98.6(3) After the marriage ceremony:

a. The parties married shall sign, at a minimum, their first and last legal name on the Certificate of Marriage form as indicated on the Application for a License to Marry in Iowa form; and

b. Two witnesses present at the ceremony and the officiant shall sign and print their names on the Certificate of Marriage form in the spaces provided. If there is more than one officiant, the signature and name of only one of the officiants shall be on the Certificate of Marriage form.

98.6(4) Photocopies of the certificate of marriage are prohibited prior to registration of the certificate with the county registrar. The officiant shall not affix any kind of seal to the certificate of marriage.

98.6(5) Within 15 days after the marriage ceremony, the officiant who solemnized the marriage shall file for registration the certificate of marriage with the county registrar that issued the marriage license, except as directed pursuant to Iowa Code section 595.16.

98.6(6) Upon registration of the certificate of marriage, the completed Application for a License to Marry in Iowa form becomes part of the record of marriage, including the granted three-day waiver and accepted consent to marriage of a minor, if applicable.

98.6(7) Original certificates of marriage registered by the county registrar shall be forwarded to the state registrar weekly or as directed by the state registrar.

641—98.7(144,595) Delayed registration of marriage—one year or more after date of event. All Iowa marriages registered one year or more after the date of the marriage shall be prepared on the Delayed Certificate of Marriage form. The state registrar will require documentary evidence to establish the facts of the marriage pursuant to Iowa Code section 144.16 and subrule 98.7(2). The delayed marriage record will be registered and maintained solely at the state registrar's office.

98.7(1) *Application.* A completed Delayed Certificate of Marriage form shall be signed before a notary by both parties to the marriage and filed with the state registrar.

98.7(2) *Facts to be established.*

a. The applicant shall submit a notification of record search certified by the state registrar that shall indicate that no prior certificate of marriage is on file for the persons whose delayed marriage record is to be filed. The notification of record search will be returned to the applicant and will not be exchanged for a certified copy of a delayed certificate of marriage.

b. The applicant shall substantiate the following with documentary evidence:

- (1) The county in Iowa where the license to marry was issued;
- (2) The full name of the registrants before and after the marriage;
- (3) The date and place of the marriage in Iowa;
- (4) The full names of the registrants' parents;
- (5) The full names of the two witnesses present at the marriage ceremony; and
- (6) The full name and address of the officiant who performed the marriage ceremony.

98.7(3) *Documentary evidence.*

a. To be acceptable for purposes of registration by the state registrar, the delayed certificate of marriage must be supported by:

(1) All of the following:

1. A copy of the issued license to marry in Iowa or the completed Application for a License to Marry in Iowa form secured from the county registrar in the county where the license to marry was issued;

2. A notarized affidavit from two witnesses to the wedding ceremony attesting to the facts of the marriage; and

3. A certified copy transcribed from the official records where the marriage was performed, including the date and place of such marriage as attested to by the custodian of such records; or

(2) An affidavit of the person who performed the ceremony documenting that there was a marriage and the date and place of such marriage.

b. The state registrar may require additional documentary evidence to prove the facts of the marriage event.

98.7(4) *Abstraction and certification by the state registrar.* The state registrar will abstract on the Delayed Certificate of Marriage form a description of each document submitted to support the facts of the marriage event. This abstract will include:

a. The title, description and signatory from each document presented;

b. The date of the original filing of the document being abstracted; and

c. The facts of the marriage event as established pursuant to paragraph 98.7(2)“b.”

98.7(5) *Acceptance of documentary evidence for registration.* All documents submitted in support of the delayed registration will be returned to the applicant after review, abstraction, and registration. The state registrar will by signature certify that:

a. No prior certificate of marriage is on file for the registrants;

b. The evidence has been reviewed and substantiates the facts of the marriage event; and

c. The abstract of the evidence appearing on the delayed certificate of marriage accurately reflects the nature and content of the document.

98.7(6) *Denial of registration.* In the absence of adequate substantiating evidence or if the state registrar finds reason to question the validity or adequacy of the evidence required to establish a delayed certificate of marriage, the state registrar will not register the delayed record.

a. The written notice of rejection from the state registrar will include:

(1) The Delayed Certificate of Marriage form stamped “rejected”; and

(2) The Delayed Evidence Refusal form.

b. Applications for delayed certificates that have not been completed within one year from the date of application may be dismissed at the discretion of the state registrar. Upon dismissal, the state registrar will advise the applicant, and all documents submitted in support of such registration will be returned to the applicant. The state registrar will provide information related to the applicant’s right of appeal to the district court.

c. If a request to establish a delayed certificate of marriage is rejected under the provisions of Iowa Code section 144.16, a petition may be filed with the district court for an order to establish a delayed certificate of marriage. The petition shall:

(1) Be made on a form prescribed and furnished by the state registrar.

(2) Allege that diligent efforts by the petitioner have failed to obtain the evidence required in accordance with Iowa Code section 144.16.

(3) Allege that the state registrar has refused to establish the delayed certificate of marriage.

(4) Include such other allegations as may be required.

(5) Be accompanied by a statement of the registration official made in accordance with Iowa Code section 144.16 and all documentary evidence that was submitted to the registration official in support of such registration.

(6) Be verified by the petitioner.

98.7(7) *Duties of county registrar.* The county registrar may assist the applicant in the completion and notarization of the delayed form, excluding the portion restricted for state use only. The county registrar may forward the partially completed delayed form, documents and fees to the state registrar for final review and possible acceptance.

98.7(8) *Fees.* Administrative and certified copy fees shall be charged as provided in rule 641—95.6(144).

641—98.8(144,595) Dissolution of marriage or annulment.

98.8(1) The completed Report of Dissolution of Marriage or Annulment form shall be filed with the clerk of district court within one month from the date of the dissolution of marriage or annulment and be prepared on the official paper issued by the state registrar by one of the following means:

- a. Use of a typewriter using a dark blue or black ribbon on the standard form of the report;
- b. Use of a computer program that is preapproved by the state registrar;
- c. Use of an electronic form prescribed by the state registrar; or
- d. As directed by the state registrar.

98.8(2) If an attorney or clerk of district court uses a computer software program to generate a Report of Dissolution of Marriage or Annulment form, the form will be reviewed by the state registrar for approval. The state registrar will deny approval if the form does not conform to the standard Report of Dissolution of Marriage or Annulment form as prescribed.

98.8(3) Clerks of district court shall submit reports of dissolution of marriage or annulment to the state registrar weekly or as directed by the state registrar.

These rules are intended to implement Iowa Code sections 144.12, 144.16, 331.605(1) “f” and “g,” 595.2(4), 595.4, 595.5, 595.10, and 595.16.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0146D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to vital records modifications

The Department of Health and Human Services hereby rescinds Chapter 99, “Vital Records Modifications,” Iowa Administrative Code, and adopts a new Chapter 99 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 144.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 144.

Purpose and Summary

This rulemaking was undertaken in accordance with Executive Order 10. The purpose of the chapter is to describe the administration process for vital records modifications, including birth, death, and marriage records. As a result of the review, the Department removed restrictive terms and redundant language and updated language to match current procedure throughout the chapter.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9944C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 99 and adopt the following **new** chapter in lieu thereof:

CHAPTER 99
VITAL RECORDS MODIFICATIONS

641—99.1(144) Definitions. For the purpose of this chapter, the definitions in 641—Chapter 95 apply.

641—99.2(144) Forms—property of department. All forms, certificates and reports pertaining to the registration of vital events are the property of the department and shall be surrendered to the state registrar upon demand.

99.2(1) The forms supplied or approved for reporting vital events will be used for official purposes as provided for by law, rules and instructions of the state registrar.

99.2(2) No forms, except those furnished or approved by the state registrar, can be used in the reporting or modification of vital events or the making of copies of vital records.

641—99.3(144) Forms used in the establishment of new records. The standard certificate form for reporting of live birth, death, fetal death, or marriage in use at the time of the event will be used to prepare a new certificate.

641—99.4(144) Corrections of minor errors in vital record—within one year of event.

99.4(1) Corrections of minor errors may be made by the state registrar within one year and prior to the first anniversary of the date of the event upon observation, upon request of the data provider, upon query, or upon request from an entitled person. Minor errors include obvious errors, omissions, or transpositions of letters in words of common knowledge.

99.4(2) For a certificate of live birth, entitled persons include in the following descending order of priority:

- a. Either parent as shown on the child's certificate of live birth; or
- b. The legal guardian or agency having legal custody of the child.

99.4(3) For a certificate of death or fetal death other than the medical certification, entitled persons include in the following descending order of priority:

- a. The surviving spouse as shown on the certificate of death;
- b. A parent as shown on the certificate of death or fetal death;
- c. The informant as shown on the certificate; or
- d. The data provider in the case of a data entry error.

99.4(4) For a certificate of marriage, entitled persons include:

- a. The county registrar that issued the license to marry; or
- b. Either of the parties married.

99.4(5) Entitled persons requesting a correction shall submit to the state registrar:

- a. A notarized statement and a legible copy of current government-issued photo identification or other identification documents acceptable to the state registrar; and
- b. Supporting evidence if requested by the state registrar.

(1) The state registrar will determine a priority of best evidence and may, at the state registrar's discretion, require additional documentary evidence to support the requested correction.

(2) The state registrar will evaluate the evidence submitted in support of any correction, and when there is reason to question the validity or adequacy of the evidence, the state registrar may reject the request for correction and will advise the applicant of the reasons for this action.

99.4(6) Only the state registrar will make corrections on a vital record. The source of information and the date of correction will be documented on the record but will not appear on the certified copy.

99.4(7) There are no administrative fees required to correct a certificate pursuant to this rule.

99.4(8) Certificates corrected pursuant to this rule will not be marked "amended."

99.4(9) Any certified copies of the incorrect certificate shall be surrendered to the state registrar for replacement at no cost pursuant to 641—subrule 95.6(3). Additional certified copies of the corrected certificate may be obtained upon receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to 641—paragraph 95.6(1) "a."

99.4(10) The corrected certificate will be on file at the county registrar's office pursuant to rule 641—95.7(144).

641—99.5(144) Amendment of certificate of live birth to add first or middle given name—within one year of event.

99.5(1) The first or middle given name for a child whose birth was reported without a first or middle given name may be amended to add the first or middle given name within one year and prior to the first anniversary of the date of the live birth based upon a completed and notarized Affidavit to Add Child's Given Name form as provided by the department pursuant to Iowa Code section 144.38. The affidavit shall be submitted to the state registrar by entitled persons in the following descending order of priority:

- a. The single parent or both parents as shown on the child's certificate of live birth;
- b. The mother, in the case of the death or incapacity of the second parent;
- c. The second parent if listed on the birth certificate, in the case of the death or incapacity of the mother; or
- d. The legal guardian or agency having legal custody of the child.

99.5(2) A first or middle given name may be added to the certificate of live birth once in this manner. Thereafter, a first or middle given name shall be changed only upon submission of a court order for a legal change of name from a court of competent jurisdiction pursuant to Iowa Code chapter 674.

99.5(3) An administrative fee shall be charged and remitted pursuant to 641—paragraph 95.6(1)“b.”

99.5(4) The original certificate will be marked “amended” and will be endorsed on the certified copy. The date of amendment and a summary description of the evidence submitted in support of the amendment will be made a part of the record.

99.5(5) The certificate will be on file at the county registrar’s office pursuant to rule 641—95.7(144).

99.5(6) Any certified copies of the incorrect certificate shall be surrendered for replacement at no cost. Additional certified copies of the amended certificate may be obtained upon the state registrar’s receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar, and payment of the fee pursuant to rule 641—95.6(144).

641—99.6(144) Amendment of vital record—one year or more after the event.

99.6(1) Amendments of vital records may be made by the state registrar one year or more after the date of the event upon request from an entitled person or by an order to amend the record by a court of competent jurisdiction. Amendments include the correction of obvious errors, omissions, or transposition of letters in words of common knowledge.

99.6(2) For a certificate of live birth, entitled persons include in the following descending order of priority:

- a. The registrant, if the registrant is of legal age, has reached the age of majority or is an emancipated minor;
- b. Either parent as shown on the child’s certificate of live birth; or
- c. The legal guardian or agency having legal custody of the child.

99.6(3) For a certificate of death or fetal death other than the medical certification, entitled persons include:

- a. The surviving spouse as shown on the certificate of death;
- b. A parent as shown on the certificate of death or fetal death; or
- c. The informant as shown on the certificate of death or fetal death.

99.6(4) Amendment of a medical certification of cause of death or fetal death shall be requested solely by the medical certifier listed on the certificate of death or fetal death.

99.6(5) For a certificate of marriage, entitled persons include either of the parties married.

99.6(6) Entitled persons requesting an amendment shall submit the following to the state registrar:

- a. A completed and notarized amendment request on the applicable form as follows:
 - (1) Amendment to Certificate of Live Birth form.
 - (2) Amendment to Certificate of Death or Fetal Death form.
 - (3) Amendment to Certificate of Marriage form;
- b. A legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar;
- c. Certified copies of one or more pieces of documentary evidence supporting the amendment; and
- d. The required fees pursuant to rule 641—95.6(144).

99.6(7) The documentary evidence shall have been established at least five years prior to the date of the application or within seven years of the date of the event.

a. The state registrar will determine a priority of best evidence and may, at the state registrar’s discretion, require additional documentary evidence to support the requested amendment.

b. The state registrar will evaluate the evidence submitted in support of any amendment, and when there is reason to question the validity or adequacy of the evidence, the state registrar may reject the amendment and will advise the applicant of the reasons for this action and provide information related to the applicant’s right of appeal to the district court pursuant to Iowa Code section 144.38.

c. If a request to amend a certificate of birth is rejected under the provisions of Iowa Code section 144.38, a petition may be filed with the district court for an order amending a vital record. The petition shall:

- (1) Be made on a form prescribed and furnished by the state registrar.
- (2) Allege that diligent efforts by the petitioner have failed to obtain the evidence required in accordance with Iowa Code section 144.38.
- (3) Allege the state registrar has refused to amend the certificate of vital record.
- (4) Include such other allegations as may be required.
- (5) Be accompanied by a statement of the registration official made in accordance with Iowa Code section 144.38 and all documentary evidence that was submitted to the registration official in support of such registration.
- (6) Be verified by the petitioner.

99.6(8) An administrative fee will be charged and remitted pursuant to rule 641—95.6(144).

99.6(9) The original certificate will be clearly marked “amended,” and the date of the amendment will be endorsed on the certified copy. A summary description of the evidence submitted in support of the amendment will be made a part of the record.

99.6(10) The amended certificate will be on file at the county registrar’s office pursuant to rule 641—95.7(144).

99.6(11) Any certified copies of the incorrect certificate shall be surrendered for replacement at no cost. Additional certified copies of the amended certificate may be obtained upon the state registrar’s receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to rule 641—95.6(144).

641—99.7(144) Method of amendment of vital records.

99.7(1) Records not on the electronic vital records system will be amended by drawing a single line through the incorrect item and inserting the correct or missing data immediately above or to the side of the item or by completing a blank item. In all cases in which a line must be drawn through an original entry, the line must not obliterate the original entry. The following will be endorsed on or made a part of the record:

- a. The word “amended” and the date of the amendment action; and
- b. A summary of the evidence submitted in support of the amendment.

99.7(2) Records on the electronic vital records system will be amended by correction of the incorrect item. The following will be endorsed on or made a part of the record:

- a. The word “amended” and the date of the amendment action;
- b. A statement identifying the amendment; and
- c. A summary of the evidence submitted in support of the amendment.

641—99.8(144) Correction or amendment of same item more than once. After a correction or an amendment is made on a vital record, that entry will not be corrected again unless:

99.8(1) It can be proven that an error was made in processing the first correction or amendment; or

99.8(2) A court order is received from a court of competent jurisdiction to correct or amend the item. If a court order for a correction or an amendment is received, an administrative fee will be charged and remitted pursuant to rule 641—95.6(144).

641—99.9(144) Other amendments to certificate of live birth.

99.9(1) The parent’s name or both parents’ names as reported by the parent or parents on the birth worksheet used to establish the certificate of live birth shall only be amended if the amendment is supported by a certified copy of a vital record or amended by an order from a court of competent jurisdiction.

99.9(2) Certificates of live birth of deceased persons shall only be amended if the amendment is supported by a certified copy of a vital record or amended by an order from a court of competent jurisdiction.

641—99.10(144) Correction or substitution of medical certification of cause of death.

99.10(1) Corrections or substitutions of the medical certification of cause of death shall be requested solely by the medical certifier listed on the certificate of death or fetal death.

a. In the event the medical certifier listed on the certificate of death or fetal death is no longer licensed to practice in the state of Iowa, an authorized medical certifier may request correction or substitution of the medical certification of cause of death.

b. For the purposes of this rule, “authorized medical certifier” means an Iowa-licensed physician, physician assistant, advanced registered nurse practitioner, or medical examiner who has knowledge of and access to the medical records associated with the decedent’s care at the time of death.

99.10(2) The medical certifier may correct the medical certification of cause of death within 12 months of the date of death or fetal death. The request shall be submitted to the state registrar with supporting evidence on official letterhead signed and dated by the medical certifier listed on the certificate of death or fetal death or by an authorized medical certifier.

99.10(3) A correction to the medical certification of the cause of death and substitution of a death certificate requested solely by the medical certifier or by an authorized medical certifier after 12 months from the date of death or fetal death shall be made by order of a court of competent jurisdiction and considered an amendment. However, the medical certification of cause of death may be amended at any time upon submission of a report of autopsy or toxicological findings or additional findings by the county or state medical examiner.

99.10(4) No fee will be charged for correction, substitution or amendment made pursuant to this rule.

641—99.11(144) Correction or amendment to a certificate of marriage.

99.11(1) The request to correct a certificate of marriage during the first year may be made by the county registrar who issued the license to marry. The written request shall be submitted to the state registrar with supporting evidence.

99.11(2) The request to correct or amend a certificate of marriage may be made by either of the parties married. The written request shall be submitted to the state registrar with supporting evidence.

99.11(3) An order from a court of competent jurisdiction is required to correct or amend a legal name after marriage.

641—99.12(144) Correction to a report of dissolution of marriage or annulment.

99.12(1) A written notice to correct a report of dissolution of marriage or annulment may be submitted to the state registrar by the clerk of district court maintaining the record from which the original report was prepared. The notice shall state in what manner the report shall be corrected.

99.12(2) Those items appearing on the Report of Dissolution of Marriage or Annulment form that are not a part of the divorce decree may be corrected either by query or upon application of either party to the dissolution of marriage or annulment or the legal representative.

99.12(3) Corrections to the report of dissolution of marriage or annulment will be accepted only within the first year from the date of dissolution of marriage or annulment.

641—99.13(144) Minimum information required to establish a new certificate of live birth.

99.13(1) A request to establish a new certificate of live birth shall be submitted to the state registrar and include, at a minimum, the following information:

- a.* The full name of the child as stated on the original certificate of live birth;
- b.* The full name of the child to be listed on the new certificate of live birth;
- c.* The date and place of birth as stated on the original certificate of live birth;
- d.* The full name of the parent or parents as listed on the original certificate of live birth; and
- e.* The full name, place of birth, date of birth, and complete residential address of the parent or parents to be listed on the new certificate of live birth.

99.13(2) The new certificate of live birth will contain the same state file number and registration file date as were assigned to the original certificate of live birth.

99.13(3) The clerk of the court shall, within 30 days of issuance, deliver one certified copy of any adoption decree, any contact preference form or medical history form associated with the certified copy of any adoption decree for the purposes of Iowa Code section 144.24A, and the fee pursuant to rule 641—95.6(144) to the state registrar of vital statistics to prepare a certificate of birth as prescribed in Iowa Code section 144.19.

641—99.14(144) Establishment of new certificate of live birth following adoption.

99.14(1) Upon receipt of a completed Certificate of Adoption Report form or a certified copy of the decree of adoption from a court of competent jurisdiction and the information required pursuant to rule 641—99.13(144), the state registrar will establish a new certificate of live birth for a person who was born in Iowa and has been adopted.

99.14(2) The new certificate of live birth will not be marked “amended.”

99.14(3) When a new certificate of live birth is established, the actual date and place of birth will be shown on the certificate.

99.14(4) The county registrar and state registrar will seal the original certificate of live birth. The state registrar will place the original certificate of live birth and all related adoption information in a sealed file, and the file shall not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24 or as provided in Iowa Code section 144.24A.

99.14(5) In accordance with Iowa Code section 144.23A, an adopted person may apply to the state registrar to have the adopted person’s original certificate of birth prior to adoption reestablished to include the name of an omitted biological parent.

99.14(6) The new certificate of live birth after adoption shall not be on file at the county registrar’s office.

99.14(7) The state registrar will reveal the date of the adoption and the name and address of the court that issued the adoption decree upon the receipt of a completed, notarized Revelation of County of Adoption form from an adult adopted person, a biological parent, an adoptive parent, or the legal representative of the adult adopted person, the biological parent, or the adoptive parent pursuant to Iowa Code section 144.24.

99.14(8) Administrative and certified copy fees will be charged and remitted pursuant to rule 641—95.6(144).

641—99.15(144) Establishment of new certificate of live birth following a birth by gestational surrogate arrangement.

99.15(1) All live births shall be considered the product of the woman who delivered the live infant and shall be filed in the standard manner, with that woman named as the birth mother on the original record submitted for registration.

99.15(2) For the purpose of filing for registration the record of a live birth by a gestational surrogate, the institution’s or non-institution’s person responsible for filing the certificate of live birth shall:

- a.* Notify the state registrar of the birth of a child pursuant to a gestational surrogate arrangement;
- b.* Follow directives for completion of the official birth worksheet;
- c.* Submit the birth record for registration based on the birth mother’s information; and
- d.* Notify the state registrar when the birth record has been submitted for registration.

99.15(3) In addition, the institution’s or non-institution’s person responsible for filing the record for registration shall:

- a.* Provide the prenatal and medical data on the medical portion of the birth worksheet pertinent to the pregnancy and the birth mother’s prenatal care;
- b.* Waive all birth registration and copy fees as collected on behalf of the state registrar;
- c.* Indicate on the registration that the birth mother does not have custody of the infant;
- d.* Assist in advising the intended parents of the procedures required to file the original birth record for registration and to reestablish the record to reflect the intended parents’ information; and

e. Advise the birth mother to complete the mother's portion of the birth worksheet and to mark "no" for the social security card for the child.

99.15(4) Two intended parents—both intended parents are biological parents to the child. If the intended mother is the egg donor and the intended father is the sperm donor to the child being carried by the gestational surrogate:

a. After the birth of the child, the intended parents shall petition a court of competent jurisdiction to establish legal paternity and maternity of the child.

b. The court shall enter an order requiring the state registrar to reestablish the certificate of live birth naming the intended mother and father as the legal mother and father and requiring the state registrar to seal the original birth certificate and all related documentation.

c. The court order shall:

- (1) Identify the child's full name as stated on the original certificate of live birth;
- (2) State the child's date of birth and place of birth;
- (3) Identify the full names of the birth mother and her legal spouse, if married;
- (4) Disestablish the birth mother and her legal spouse, if married, as the legal parents of the child;

and

(5) Identify the intended parents' full names prior to any marriage, full current legal names, dates of birth, birthplaces, social security numbers, and full current residential address, including county.

d. The intended parents or their legal representative shall:

- (1) Submit a certified copy of the court order to the state registrar;
- (2) Remit administrative and certified copy fees pursuant to rule 641—95.6(144); and
- (3) Include a notarized written request with mailing instructions for the certified copy of the certificate of live birth.

99.15(5) Two intended parents—intended mother is biological mother to the child; her legal spouse is not a biological parent. If the intended mother is the egg donor but her legal spouse is not the sperm donor, the intended mother shall petition a court of competent jurisdiction after the birth of the child to establish legal maternity.

a. The court shall enter an order requiring the state registrar to reestablish the certificate of live birth naming the intended mother as the legal mother and shall require the state registrar to seal the original certificate of live birth and all related documents.

b. The court order establishing legal maternity shall:

- (1) Identify the child's full name as stated on the original certificate of live birth;
- (2) State the child's date of birth and place of birth;
- (3) Identify the full names of the birth mother and her legal spouse, if married;
- (4) Disestablish the birth mother and her legal spouse, if married, as the legal parents of the child;

and

(5) Identify the intended mother's full name prior to any marriage, full current name, date of birth, birthplace, social security number, and full current residential address, including county.

c. The intended mother or her legal representative shall:

- (1) Submit a certified copy of the court order to the state registrar;
- (2) Remit administrative and certified copy fees pursuant to rule 641—95.6(144); and
- (3) Include a notarized written request with mailing instructions for the certified copy of the certificate of live birth.

99.15(6) Two intended parents—intended father is biological father to the child; his legal spouse is not a biological parent.

a. If the surrogate birth mother is unmarried and the intended father is the sperm donor, the unmarried surrogate birth mother and the intended father may complete a Voluntary Paternity Affidavit form after the child's birth to place the intended father's name and information on the certificate of live birth.

b. If the surrogate birth mother is married and the intended father is the sperm donor, the married surrogate birth mother and the intended father shall by court order disestablish the surrogate birth

mother's legal spouse as the legal parent and may complete a Voluntary Paternity Affidavit form pursuant to Iowa Code section 144.13.

c. The court order that disestablishes the married surrogate birth mother's legal spouse and the completed Voluntary Paternity Affidavit form shall be submitted to the state registrar.

d. If a certified copy of the certificate of live birth is requested, a notarized written request shall also be submitted to the state registrar with the certified copy fee and mailing instructions.

e. There is no administrative fee to process the completed Voluntary Paternity Affidavit form.

f. Adoption laws shall be followed to reestablish the certificate of live birth by establishing the nonbiological parent on the certificate of live birth pursuant to Iowa Code chapter 600.

99.15(7) Two intended parents—neither biological parent to the child. If the intended parents are neither the egg donor nor sperm donor, adoption laws shall be followed to reestablish the certificate of live birth by disestablishing the birth mother and her legal spouse, if any, and establishing the nonbiological parents on the certificate of live birth pursuant to Iowa Code chapter 600.

99.15(8) One female intended parent—biological mother to the child. If the intended mother is the egg donor to the child being carried by the gestational surrogate:

a. After the birth of the child, the intended mother shall petition a court of competent jurisdiction to establish legal maternity of the child.

b. The court shall enter an order requiring the state registrar to reestablish the certificate of live birth naming the intended mother as the legal mother and requiring the state registrar to seal the original certificate of live birth and all related documentation.

c. The court order shall:

- (1) Identify the child's full name as stated on the original certificate of live birth;
- (2) State the child's date of birth and place of birth;
- (3) Identify the full names of the birth mother and her legal spouse, if married;
- (4) Disestablish the birth mother and her legal spouse, if married, as the legal parents of the child;

and

(5) Identify the intended parent's full name prior to any marriage, full current legal name, date of birth, birthplace, social security number, and full current residential address, including county.

d. The intended parent or her legal representative shall:

- (1) Submit a certified copy of the court order to the state registrar;
- (2) Remit administrative and certified copy fees pursuant to rule 641—95.6(144); and
- (3) Include a notarized written request with mailing instructions for the certified copy of the certificate of live birth.

99.15(9) One male intended parent—biological father to the child.

a. If the surrogate birth mother is unmarried and the intended father is the sperm donor, the unmarried surrogate birth mother and the intended father may complete a Voluntary Paternity Affidavit form after the child's birth to place the intended father's name and information on the certificate of live birth.

b. If the surrogate birth mother is married and the intended father is the sperm donor, the married surrogate birth mother and the intended father shall by court order disestablish the surrogate birth mother's legal spouse as the legal parent and may complete a Voluntary Paternity Affidavit form pursuant to Iowa Code section 144.13.

c. The court order that disestablishes the married surrogate birth mother's legal spouse and the completed Voluntary Paternity Affidavit form shall be submitted to the state registrar.

d. If a certified copy of the certificate of live birth is requested, a notarized written request shall also be submitted to the state registrar with the certified copy fee and mailing instructions.

e. There is no administrative fee to process the completed Voluntary Paternity Affidavit form.

f. If the intended father has been established as the legal father pursuant to paragraph 99.15(9) "a" or "b" and the surrogate birth mother and the intended father wish to remove the surrogate birth mother as the legal mother from the certificate of live birth, the parties shall seek a court order. The court order disestablishing legal maternity shall:

- (1) Identify the child's full name as stated on the original certificate of live birth;

- (2) State the child's date of birth and place of birth;
 - (3) Identify the full name of the birth mother; and
 - (4) Disestablish the birth mother as the legal parent of the child.
- g. The intended parent or his legal representative shall:
- (1) Submit a certified copy of the court order to the state registrar;
 - (2) Remit administrative and certified copy fees pursuant to rule 641—95.6(144); and
 - (3) Include a notarized written request with mailing instructions for the certified copy of the certificate of live birth.

99.15(10) One intended parent—not biological parent to the child. If the intended parent is neither the egg donor nor sperm donor, adoption laws shall be followed to reestablish the certificate of live birth by disestablishing the birth mother and her legal spouse, if any, and establishing the nonbiological parent on the certificate of live birth pursuant to Iowa Code chapter 600.

99.15(11) The state registrar will seal the original certificate of live birth. The state registrar will place the original certificate of live birth and all related documents in a sealed file, and the file shall not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24.

99.15(12) The new certificate of live birth will not be marked “amended.”

99.15(13) The new certificate of live birth will not be on file at the county registrar's office pursuant to rule 641—95.7(144).

99.15(14) A certified copy fee and an administrative fee to replace a parent's information on a certificate of live birth will be charged and remitted pursuant to rule 641—95.6(144).

641—99.16(144) Certificate of live birth following voluntary paternity affidavit.

99.16(1) If the birth mother was legally married at the time of conception or birth or at any time during the period between conception and birth, the name of her spouse shall be entered on the certificate of live birth as a parent pursuant to Iowa Code section 144.13.

99.16(2) If the birth mother was not legally married at the time of conception or birth or at any time during the period between conception and birth, the birth mother and the alleged biological father may:

- a. Complete a Voluntary Paternity Affidavit form after the birth of the child; and
- b. Submit the completed form to the state registrar.

99.16(3) If the birth mother was legally married at the time of conception or birth or at any time during the period between conception and birth, and her legal spouse is not the biological father, the birth mother and the alleged biological father may:

- a. Complete a Voluntary Paternity Affidavit form after the birth of the child;
- b. Obtain a court order that disestablishes her legal spouse as a parent; and
- c. Submit the completed form and a certified copy of the court order to the state registrar.

99.16(4) If the birth mother and the biological father of an Iowa-born child subsequently marry each other after a voluntary affidavit of paternity has been processed, the parents may submit a second completed Voluntary Paternity Affidavit form with a certified copy of the parents' certificate of marriage to establish a new certificate changing the child's last name to that of the father.

99.16(5) If another man is shown as the father on the original certificate of live birth, a new certificate of live birth may be established only when a determination of paternity is made by a court of competent jurisdiction.

99.16(6) There is no age limitation and no fee for filing a completed Voluntary Paternity Affidavit form.

99.16(7) The county registrar and the state registrar will seal the original certificate of live birth. The state registrar will place the original certificate of live birth and all related documents in a sealed file, and the file will not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24.

99.16(8) A copy of the completed and processed Voluntary Paternity Affidavit form may be acquired by either parent or either parent's legal representative upon notarized application and payment

of the fee pursuant to rule 641—95.6(144). The notarized application shall include, at a minimum, the following items:

- a. The child's full name;
- b. The child's date and place of birth;
- c. The mother's full name prior to any marriage; and
- d. The full name and mailing address of the applicant.

99.16(9) The new certificate of live birth will not be marked "amended."

99.16(10) The new certificate of live birth will be on file at the county registrar's office pursuant to rule 641—95.7(144).

99.16(11) The birth mother and the biological father shall surrender any incorrect certified copies of the child's certificate of live birth for replacement at no cost. Additional certified copies of the new certificate of live birth shall be acquired upon receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to rule 641—95.6(144).

641—99.17(144) Certificate of live birth following court determination of paternity.

99.17(1) If the birth mother was married at the time of conception or birth or at any time during the period between conception and birth, the name of her spouse will be entered on the certificate of live birth as a parent unless paternity has been determined otherwise by a court of competent jurisdiction pursuant to Iowa Code section 144.13.

99.17(2) Upon receipt of a certified copy of the court determination of paternity order from a court of competent jurisdiction or the completed Abstract from Court Determination of Paternity form, the state registrar will establish a new certificate of live birth to be filed in place of the original certificate of live birth.

99.17(3) The new certificate of live birth will list the name of the child as stated in the court determination of paternity order.

99.17(4) Child support services may not change the child's name.

99.17(5) After a court determination of paternity has been completed, the parents as listed on the court order may submit a completed Voluntary Paternity Affidavit form to change the child's last name to that of the established father.

99.17(6) The county registrar and the state registrar will seal the original certificate of live birth. The state registrar will place the original certificate of live birth and all related documents in a sealed file, and the file will not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24.

99.17(7) The new certificate of live birth will not be marked "amended."

99.17(8) The new certificate of live birth will be on file at the county registrar's office pursuant to rule 641—95.7(144).

99.17(9) There are no administrative fees required to establish a new certificate of live birth following a court determination of paternity.

99.17(10) Any incorrect certified copy of the child's certificate of live birth shall be surrendered for replacement at no cost. Additional certified copies of the new certificate of live birth shall be acquired upon receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to rule 641—95.6(144).

641—99.18(144) Certificate of live birth following rescission of paternity affidavit or disestablishment of paternity.

99.18(1) An application to rescind a voluntary paternity affidavit shall be made on the Rescission of Paternity Affidavit form by either the birth mother or the putative father who originally completed and signed the Voluntary Paternity Affidavit form pursuant to Iowa Code section 252A.3A.

a. The completed Rescission of Paternity Affidavit form shall be notarized and received by the state registrar within the earlier of either 60 days from the latest notarized parental signature on the

original Voluntary Paternity Affidavit form or entry of a court order regarding the child by child support services pursuant to Iowa Code section 252A.3A.

b. Acceptance of the completed Rescission of Paternity Affidavit form shall remove the alleged biological father's information from the certificate of live birth and rescind the voluntary paternity affidavit.

c. The child's last name shall revert to the last name as it was listed on the certificate of live birth prior to the voluntary paternity affidavit.

d. The state registrar will send a written notice of the rescission to the last-known address of the signatory of the voluntary paternity affidavit who did not sign the Rescission of Paternity Affidavit form.

e. After the completed Rescission of Paternity Affidavit form has been accepted and processed, the state registrar will not accept any subsequent Voluntary Paternity Affidavit forms signed by the same mother and putative father relating to the same child pursuant to Iowa Code section 252A.3A.

99.18(2) Upon receipt of a court-ordered disestablishment of paternity, which shall include court-ordered language directing the state registrar to add or remove the father from the certificate of live birth, the father's information will be removed from the certificate of live birth. The child's last name shall revert to the last name as it was listed on the certificate of live birth prior to the establishment of paternity.

99.18(3) An administrative fee will be charged and remitted pursuant to rule 641—95.6(144).

99.18(4) The county registrar and the state registrar will seal the original certificate of live birth. The state registrar will place the rescission of paternity information in the same sealed file as the original certificate of live birth and all previous related documents. The file will not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24.

99.18(5) The new certificate of live birth will not be marked "amended."

99.18(6) The new certificate of live birth will be on file at the county registrar's office pursuant to rule 641—95.7(144).

99.18(7) Any incorrect certified copies of the child's certificate of live birth shall be surrendered for replacement at no cost. Additional certified copies of the new certificate of live birth shall be acquired upon receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to rule 641—95.6(144).

641—99.19(144) Certificate of live birth following court-ordered change of name.

99.19(1) For a court-ordered name change, a certified copy of an order from a court of competent jurisdiction pursuant to Iowa Code chapter 674 or an Abstract to Change Registrant's Legal Name form completed by the clerk of district court changing the name shall be submitted to the state registrar.

99.19(2) Only the person named on the record, parent or parents if the registrant is a minor child, legal guardian, or legal representative may request a court-ordered change of name.

99.19(3) The court order or abstract shall contain:

a. The registrant's full name as it appears on the original certificate of live birth;

b. The registrant's date and place of birth;

c. The mother's full maiden name and father's full name as it appears on the original certificate of live birth;

d. The registrant's full new name; and

e. The certification of the clerk of district court.

99.19(4) The certified copy of a certificate of live birth after a legal change of name will be clearly marked "legal change of name" and note the following:

a. The registrant's full name as shown on the original certificate;

b. Any previous legal name changes;

c. The registrant's full new name according to the court order;

d. The date the legal change of name order was granted; and

e. The name of the court that ordered the name change pursuant to Iowa Code chapter 674.

99.19(5) A parent cannot be added to the certificate of live birth with a court-ordered change of name.

99.19(6) The county registrar and the state registrar will seal the original certificate of live birth. The state registrar will place the original certificate of live birth and all related documents in a sealed file, and the file will not be opened and inspected except by the state registrar for administrative purposes or upon an order from a court of competent jurisdiction pursuant to Iowa Code section 144.24.

99.19(7) After the court-ordered change of name, the certificate of live birth will not be on file at the county registrar's office pursuant to rule 641—95.7(144).

99.19(8) An administrative fee will be charged and remitted pursuant to rule 641—95.6(144).

99.19(9) Any incorrect certified copies of the certificate of live birth shall be surrendered for replacement at no cost. Additional certified copies of the new certificate shall be acquired upon receipt of a notarized application, legible copy of a current government-issued photo identification or other identification documents acceptable to the state registrar and payment of the fee pursuant to rule 641—95.6(144).

641—99.20(144) Disestablishment of parentage.

99.20(1) To disestablish parentage of a mother, father, or both on a certificate of live birth, the court will submit an abstract from court determination to disestablish parentage to the state registrar.

99.20(2) Upon receipt of a court-ordered abstract from court determination to disestablish parentage, which shall include court-ordered language directing the state registrar to remove the parent or parents from the certificate of live birth, the parent's or parents' information will be removed from the certificate of live birth.

99.20(3) The state registrar will prepare a new certificate of live birth to be filed in place of the original birth certificate.

99.20(4) The new birth certificate will bear the name of the child after the judgment and disestablish the parent's or parents' information as determined by the court.

These rules are intended to implement Iowa Code sections 144.19 through 144.21, 144.23, 144.24, 144.25A, 144.38 through 144.41, 252A.3A, 600.15, 600.16A, 674.2, 674.7 and 674.9.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0147D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to vital records registries and reports

The Department of Health and Human Services hereby rescinds Chapter 100, "Vital Records Registries and Reports," Iowa Administrative Code, and adopts a new Chapter 100 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 144, 146B, and 252A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapters 144, 146B, and 252A.

Purpose and Summary

This rulemaking was undertaken in accordance with Executive Order 10. The purpose of this chapter is to describe the administration process for vital records and reports, including installing, maintaining, and operating of the statewide vital statistics system, as well as forms and certificates, confidentiality and access, and registries and reporting requirements.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9943C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

The vital records fees collected not only fund the Department but also contribute to the State General Fund. For FY 2025 (through August 11, 2025), the Department collected over \$3.7 million and contributed over \$1.8 million to the General Fund. Although the Department is increasing the fees for certified copies of birth, death, and marriage certificates from \$15 to \$20, those fee increases will be directed to the Office of the State Medical Examiner. There is no impact on the portion of fees directed to the State General Fund.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 100 and adopt the following **new** chapter in lieu thereof:

CHAPTER 100 VITAL RECORDS REGISTRIES AND REPORTS

641—100.1(144) Definitions. For the purpose of this chapter, the definitions in 641—Chapter 95 shall apply. In addition, the following definitions shall apply solely to this chapter:

“Abortion” means the same as defined in Iowa Code section 146B.1.

“Adult,” when used in reference to the mutual consent voluntary adoption registry, means an individual who has reached the age of 18 years at the time application is made.

“Aggregate form” means the same as defined in Iowa Code section 144.29A.

“Attempt to perform an abortion” means the same as defined in Iowa Code section 146B.1.

“Child,” when used in reference to the declaration of paternity registry, means a person under 18 years of age for whom paternity has not been established.

“Court” means the juvenile court when used in reference to the declaration of paternity registry.

“Father” means the male, biological parent of a child when used in reference to the declaration of paternity registry.

“Fertilization” means the same as defined in Iowa Code section 146B.1.

“Health care provider” means the same as defined in Iowa Code section 144.29A.

“Inducing a termination of pregnancy” means the same as defined in Iowa Code section 144.29A.

“Inducing a termination of pregnancy” includes abortion.

“Major bodily function” means the same as defined in Iowa Code section 146B.1.

“Medical emergency” means the same as defined in Iowa Code section 146B.1.

“Medical facility” means the same as defined in Iowa Code section 146B.1.

“Perform,” “performed,” or *“performing”* means the same as defined in Iowa Code section 146B.1.

“Physician” means a person licensed under Iowa Code chapter 148.

“Postfertilization age” means the same as defined in Iowa Code section 146B.1.

“Probable postfertilization age” means the same as defined in Iowa Code section 146B.1.

“Registry” means the declaration of paternity registry or the mutual consent voluntary adoption registry.

“Sibling” means one of two or more persons who are born of the same parents or, sometimes, who have at least one parent in common. “Sibling” also means brother or sister when used in reference to the mutual consent voluntary adoption registry.

“Spontaneous termination of pregnancy” means the same as defined in Iowa Code section 144.29A.

“Unborn child” means the same as defined in Iowa Code section 146B.1.

641—100.2(144) Forms—property of department. All forms, certificates and reports pertaining to the registration of vital events are the property of the department and shall be surrendered to the state registrar upon demand.

100.2(1) The forms supplied or approved for reporting vital events will be used for official purposes as provided for by law, rules and instructions of the state registrar.

100.2(2) No forms, except those furnished or approved by the state registrar, will be used in the reporting of vital events or the making of copies of vital records.

641—100.3(144) Declaration of paternity registry established. Pursuant to Iowa Code section 144.12A, there is established in the department a registry for the declaration of paternity of a putative father who wishes to register prior to the birth of a child and no later than the date of the filing of the petition for termination of parental rights.

100.3(1) The putative father who files a Declaration of Paternity Registry form with the state registrar shall provide the following:

a. Registrant’s name, current address, social security number, and notarized signature and date signed;

b. The name, last-known address, and social security number, if known, of the mother of the child; and

c. The name of the child, if known, and the date and location of the birth of the child, if known.

100.3(2) The putative father who files the Declaration of Paternity Registry form shall be responsible to notify the state registrar in writing of any change in address.

100.3(3) The state registrar will forward a copy of the declaration of paternity to the mother as notification the person has registered, if the mother’s name and address have been provided.

100.3(4) There will be no fee required to file the declaration of paternity.

100.3(5) A fee as established pursuant to rule 641—95.6(144) will be charged and remitted for conducting a search of the registry. The fee will be retained for the search.

100.3(6) Upon written request and remittance of the required fee, the department will conduct a search of the registry. Written requests may be submitted by only:

- a. The biological mother of the child;
- b. A court;
- c. Child support services for an action to establish paternity or support; or
- d. The attorney of any party to an adoption, termination of parental rights, or establishment of paternity or support action.

100.3(7) If a declaration of paternity is on file, the department will provide the name, address, and social security number of a registrant to the following:

- a. The biological mother of the child;
- b. A court;
- c. Child support services for an action to establish paternity or support; or
- d. The attorney of any party to an adoption, termination of parental rights, or establishment of paternity or support action.

100.3(8) If no declaration of paternity is on file, a written statement to that effect will be provided to the person making the inquiry.

100.3(9) Information from the declaration of paternity registry will not be released to any person other than those listed in subrule 100.3(6) and will be considered a confidential record as to any other person, except upon order of the court.

100.3(10) Information provided to the registry may be revoked by the registrant by the submission of a written statement, signed and acknowledged by the registrant before a notary public.

- a. The statement shall include a declaration that to the best of the registrant's knowledge:
 - (1) The registrant is not the father of the named child; or
 - (2) The paternity of the true father has been established.
- b. Revocation will nullify the registration, and the information provided by the registrant will be expunged.
- c. Revocation is effective only following the birth of the child.

100.3(11) The Declaration of Paternity Registry form is available from the state registrar of vital records or the county registrar.

100.3(12) The declaration of paternity registry does not constitute an affidavit of paternity filed pursuant to Iowa Code section 252A.3A. Declarations filed will be maintained in a registry separate and distinct from the affidavit of paternity registry.

100.3(13) A declaration of paternity filed with the registry may be used as evidence of paternity in an action to establish paternity or to determine a support obligation with respect to the putative father.

100.3(14) Failure or refusal to file a declaration of paternity shall not be used as evidence to avoid a legally established obligation of financial support for a child.

641—100.4(144) Mutual consent voluntary adoption registry established. There is established in the department a mutual consent voluntary adoption registry. Adult adopted children, adult siblings, and the biological parents of adult adoptees may register with the mutual consent voluntary adoption registry to obtain identifying birth information.

100.4(1) All identifying information maintained in the registry is confidential.

100.4(2) All requests shall be completed on the Mutual Consent Voluntary Adoption Registry Application form available from the state registrar of vital records or the county registrar.

100.4(3) Pursuant to rule 641—95.6(144), a fee will be charged and remitted for the filing of a completed application for the registry, and a fee will be charged and remitted for updating applicant information maintained in the registry.

100.4(4) The state registrar will reveal the identity of the biological parent to the adult adopted child or reveal the identity of the adult adopted child to the biological parent if the conditions of Iowa Code section 144.43A(2) are met.

100.4(5) The state registrar will reveal the identity of the adult adopted child to an adult sibling or will reveal the identity of an adult sibling to the adult adopted child if the conditions of Iowa Code section 144.43A(4) are met.

100.4(6) A person who has filed a request or provided consent may withdraw the consent at any time prior to the release of any information by submitting a written withdrawal of consent statement with the state registrar.

100.4(7) The adult adoptee, adult sibling, and biological parent completing an application shall be responsible for updating the contact information.

100.4(8) The state registrar will verify the address information and provide written notice to the parties.

641—100.5(144) Statistical report of termination of pregnancy report. A health care provider who initially identifies and diagnoses a spontaneous termination of pregnancy or who induces a termination of pregnancy shall file with the department a Statistical Report of Termination of Pregnancy form for each termination.

100.5(1) The health care provider shall make a good-faith effort to obtain all the information outlined in Iowa Code section 144.29A(1) that is available with respect to each termination, as well as whether the termination was spontaneous or induced.

100.5(2) In addition, a physician who performs or attempts to perform an abortion shall report to the department all of the following:

a. If a determination of probable postfertilization age of the unborn child was made, the probable postfertilization age determined and the method and basis of the determination.

b. If a determination of probable postfertilization age of the unborn child was not made, the basis of the determination that a medical emergency existed.

c. If the probable postfertilization age of the unborn child was determined to be 20 or more weeks:

(1) The basis of the determination of a medical emergency, or

(2) The basis of the determination that the abortion was necessary to preserve the life of an unborn child.

d. The method used for the abortion.

(1) In the case of an abortion performed when the probable postfertilization age was determined to be 20 or more weeks, whether the method of abortion used was one that, in the physician's reasonable medical judgment, provided the best opportunity for an unborn child to survive, or

(2) If such a method was not used, the basis of the determination that termination of the human pregnancy in that manner would pose a greater risk than would any other available method of the death of the pregnant woman or of the substantial and irreversible physical impairment of a major bodily function.

100.5(3) The health care provider who identifies a spontaneous termination or performs an induced termination shall prepare the report on the standard form and forward to the state registrar on or before the tenth day of each calendar month all records for the preceding month. Reports may be sent by mail to the state registrar. Termination reports shall be submitted within 30 days of the date of the occurrence.

100.5(4) The department will provide the forms, or the provider may use the master copy of the form provided by the department to make copies for reporting.

100.5(5) The information will be collected, reproduced, released, and disclosed in a manner that meets the requirements of Iowa Code section 144.29A(2).

100.5(6) The department may share information with federal public health officials as outlined in Iowa Code section 144.29A(2).

100.5(7) By June 30, annually, the department will publish a demographic summary of the statistics for the previous calendar year pursuant to Iowa Code section 144.29A(2).

The department will establish and use a methodology to provide a statistically verifiable basis for any determination of the aggregate form at which information may be released pursuant to Iowa Code section 144.29A(2) “c.” The methodology will consider both the counts of the events for each item of information and the population that could be represented.

100.5(8) A health care provider shall assign a report tracking number pursuant to Iowa Code section 144.29A(5). The report tracking number shall be maintained by the provider for a period of six months after the end of the calendar year.

100.5(9) For reporting of spontaneous terminations of pregnancy, a health care provider who practices within a hospital, clinic, or other health facility may file the required reporting forms with the department or may authorize one staff person to fulfill the reporting requirements. For reporting of induced terminations of pregnancy, the physician performing the termination shall file the required reporting forms with the department.

100.5(10) Reporting penalties.

a. A physician who fails to submit a report in accordance with Iowa Code section 146B.2 and these rules by the end of 30 days following the due date shall be subject to a late fee of \$500 for each additional 30-day period or portion of a 30-day period the report is overdue. The fee will be collected by the department.

b. A physician required to report in accordance with Iowa Code section 146B.2 who has not submitted a report or who has submitted only an incomplete report more than one year following the due date may, in an action brought by the board of medicine in the manner in which actions are brought to enforce Iowa Code chapter 148, be directed by a court of competent jurisdiction to submit a complete report within a time period stated by court order or be subject to contempt of court.

c. A physician who intentionally or recklessly falsifies a report required under Iowa Code section 146B.2 is subject to a civil penalty of \$100. The civil penalty will be collected by the department pursuant to Iowa Code chapter 17A.

100.5(11) Any person who knowingly violates a provision of these rules is guilty of a serious misdemeanor pursuant to Iowa Code section 144.52.

These rules are intended to implement Iowa Code sections 144.29A, 144.43A, 144.52, 146B.2 and 252A.3A.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0148D

PUBLIC HEALTH DEPARTMENT[641]

Adopted and Filed

Rulemaking related to state medical examiner

The Department of Health and Human Services hereby rescinds Chapter 126, “State Medical Examiner,” Iowa Administrative Code, and adopts a new Chapter 126 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 331.802, 331.805, and 691.6.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 331.802, 331.805, and 691.6.

Purpose and Summary

This chapter underwent a review as a part of the Red Tape Review process laid out in Executive Order 10. As a result of this review, restrictive terms were removed, areas that were duplicative were combined or eliminated, and editorial updates were made to reflect current policies and procedures.

This chapter provides the foundation for the primary funding source that supports the work of the State Medical Examiner's Office. Costs of autopsies and related services and expenses are the responsibility of the county of appointment. As part of the Department's review, the Department is increasing the amount of the autopsy fee by \$200 and two percent annually thereafter to account for annual adjustments for salaries of pathologists and increasing costs associated with performing autopsies.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on January 7, 2026, as **ARC 9942C**. Public hearings were held on the following date:

- January 27, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 18, 2026.

Fiscal Impact

This chapter sets the amount of fees for service that can be collected by the State Medical Examiner's Office. This includes fees related to autopsies, the cost of requesting autopsy reports, court preparation time, tissue recovery, and cremation permit fees. The Department is increasing the amount of the autopsy fee by \$200 and two percent annually thereafter to account for annual adjustment costs for salaries of pathologists and increasing costs associated with performing autopsies.

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 441—Chapter 6.

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 July 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 641—Chapter 126 and adopt the following **new** chapter in lieu thereof:

CHAPTER 126
STATE MEDICAL EXAMINER

641—126.1(144,331,691) Definitions.

“Autopsy” means the external and internal postmortem examination of a deceased person.

“County of appointment” means the county that requests a medical examiner to conduct an investigation, perform or order an autopsy, or prepare a report or reports in a death investigation case. The request may be authorized by the county attorney or the county medical examiner. The county of appointment shall be the county in which the death occurred.

641—126.2(691) Fees for autopsies and related services and reimbursement for related expenses.

Autopsies performed by the state medical examiner are provided on a fee-for-service basis. Costs of autopsies and related services and expenses are the responsibility of the county of appointment. The county of residence of the deceased shall reimburse the county of appointment.

126.2(1) Fee schedule. The following fees apply as specified in this subrule.

a. The following fees apply to autopsies conducted by the state medical examiner:

Autopsy.	\$2,100*
	*Pursuant to 126.2(1) “a”(2), this amount will increase annually by 2 percent beginning July 1, 2027.
Copies of reports.	\$20

(1) EXCEPTIONS: A copy of the autopsy report is automatically sent to the county medical examiner and to the county attorney without fee. A single copy of an autopsy report may be provided to the immediate next of kin of the deceased without fee. Copies of autopsy reports may be provided to public officials and physicians of record for official purposes without fee.

(2) Beginning with the fiscal year starting July 1, 2027, the amount of the autopsy fee will increase annually by 2 percent each July 1.

b. The following fee is for time spent reviewing case materials, preparing for deposition or court, testifying in deposition or court, and travel time.

State, deputy, or associate medical examiner(s) time for all court cases	\$450 per hour with a one-hour minimum
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c. A cremation permit fee of \$75 will be assessed for each permit investigated and authorized by the state medical examiner’s office.

126.2(2) Expense reimbursement. Other laboratory services associated with an autopsy, which include but are not limited to photography, toxicology, radiology, microbiology, and morgue fees, will be billed by the department to the county of appointment. Moneys collected pursuant to this subrule will be paid by the department to the laboratory or other entity providing the service.

126.2(3) State medical examiner acting as county medical examiner. When the state medical examiner acts in the capacity of county medical examiner, the state medical examiner receives from the county of appointment a fee of \$100 per hour, with a one-hour minimum, for each report prepared plus the state medical examiner’s actual expenses. Counties should not depend on the state medical examiner for full-time coverage.

641—126.3(691) Fees for tissue recovery. When the tissue recovery room located within the office of the state medical examiner is utilized by an authorized tissue recovery agency, a fee of \$400 per case will be assessed. The tissue recovery agency is responsible for this fee, payable to the office of the state medical examiner.

These rules are intended to implement Iowa Code section 691.6.

[Filed 2/19/26, effective 7/1/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0149D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to traffic control device manual

The Department of Transportation hereby rescinds Chapter 130, "Signing Manual," and adopts a new Chapter 130, "Traffic Control Device Manual," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12(1)"j."

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 321.249 and 321.252 and 23 CFR §655.601.

Purpose and Summary

This rulemaking repromulgates Chapter 130 in compliance with Executive Order 10. Chapter 130 implements Iowa Code section 321.252 and complies with federal law by formally adopting the national Manual on Uniform Traffic Control Devices (MUTCD) as the State's manual and specifications governing the installation of traffic control devices. Traffic control devices include all signs, signals, markings, and other devices used to regulate, warn, or guide traffic.

This rulemaking adopts the 11th Edition of the national MUTCD that was published in December 2023, with two exceptions added for the use of portable STOP signs in school zones and law enforcement pictographs on memorial signs. This rulemaking also reflects the manual's application not just to highways but to any street, highway, or bicycle trail open to public travel.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9775C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 130 and adopt the following **new** chapter in lieu thereof:

CHAPTER 130
TRAFFIC CONTROL DEVICE MANUAL

761—130.1(307,321) Manual. The “Manual on Uniform Traffic Control Devices” (MUTCD), 11th Edition, dated December 2023, published by the U.S. Department of Transportation, Federal Highway Administration, constitutes the manual and specifications for a uniform system of traffic control devices for use upon any street, highway, or bicycle trail open to public travel within this state.

130.1(1) The department makes the following exception to the MUTCD in Part 2, Section 2B.06, General Considerations, paragraph 10. In lieu of the sentence, “Portable or part-time STOP or YIELD signs shall not be used except for emergency and temporary traffic control zone purposes.”, the department adopts the following: “Portable or part-time YIELD signs shall not be used except for emergency and temporary traffic control zone purposes. Portable or part-time STOP signs may be used only in the following situations:

- “1. When necessary for emergency and temporary traffic control zone purposes, or
- “2. In school zones at appropriate school crosswalks.”

130.1(2) The department makes the following exception to the MUTCD in Part 2, Section 2M.10, Memorial or Dedication Signing, paragraph 08. In lieu of the sentence, “Decorative or graphical elements, pictographs, logos, or symbols shall not be displayed on memorial or dedication signs.”, the department adopts the following: “Decorative or graphical elements, pictographs, logos, or symbols shall not be displayed on memorial or dedication signs, with the exception of an official pictograph representing an Iowa law enforcement agency.”

130.1(3) Information regarding this chapter is available from: Traffic and Safety Bureau, Iowa Department of Transportation, 800 Lincoln Way, Ames, Iowa 50010. The MUTCD is available at www.mutcd.fhwa.dot.gov.

This rule is intended to implement Iowa Code sections 307.12(1)“j,” 321.249 and 321.252.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0150D**TRANSPORTATION DEPARTMENT[761]****Adopted and Filed****Rulemaking related to notification of railroad accidents or incidents**

The Department of Transportation hereby rescinds Chapter 802, “Notification of Railroad Accidents/ Incidents,” and adopts a new Chapter 802, “Notification of Railroad Accidents or Incidents,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 327C.37 and 327C.41.

Purpose and Summary

Chapter 802 explains the notification requirements when certain railroad accidents or incidents occur in Iowa and requires that railroads notify the Department’s Traffic Management Center by telephone within 4 hours of a certain accident or incident and within 24 hours of a property-damage-only accident or incident. The Traffic Management Center promptly distributes the collected information and details to the Department’s Modal Transportation Bureau for a review and a determination if an investigation is necessary. In accordance with Iowa Code section 327C.37, the Department must decide when it is necessary to notify the Governor when a railroad accident or incident occurs in Iowa.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9791C**. Public hearings were held on the following date:

- December 31, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa. The chapter is in accordance with Executive Order 10 and compliance with the Iowa Code. This rulemaking implements Iowa Code section 327C.37 regarding railroad accidents and incidents within the State. Resources are only utilized in the event of an incident or accident occurrence.

Jobs Impact

This rulemaking has no jobs impact to the State of Iowa. The chapter is in accordance with Executive Order 10.

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 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 802 and adopt the following **new** chapter in lieu thereof:

CHAPTER 802
NOTIFICATION OF RAILROAD ACCIDENTS OR INCIDENTS

761—802.1(307,327C) Notification of railroad accidents or incidents.

802.1(1) *Accidents or incidents requiring notification.* Any accident or incident involving train movement that results in any of the following must be reported within 4 hours of the accident or incident to the department's traffic management center by telephone at 515.237.3300 (open year-round, 24 hours a day, including legal holidays):

- a. Fatality.
- b. Personal injury requiring hospitalization.
- c. Derailment of ten or more rail cars and locomotives.
- d. Derailment of any number of cars or locomotives when one or more are not upright.
- e. Derailment or other incident involving a railroad passenger train.
- f. Release or potential release of hazardous materials that presents a risk or potential risk to public safety, including injury, fatality, evacuation or shelter-in-place of persons.
- g. Damage to public or private transportation infrastructure not owned by the involved railroad.

802.1(2) *Property damage only.* Any accident or incident involving train movement that results in property damage only must be reported within 24 hours of the accident or incident in the same manner as provided in subrule 802.1(1).

802.1(3) *Content of notice.* The notice of an accident or incident is to provide, at a minimum, the following information:

- a. Name of the railroad involved.
- b. Name and contact information of the individual calling to file the notice.
- c. Date and time the accident or incident occurred.
- d. Location of the accident or incident, described as accurately as possible, including the nearest city and the U.S. DOT crossing identification number or railroad milepost.
- e. Description of the accident or incident.
- f. Impact on motor vehicle travel, if known.
- g. Number of injuries and fatalities.
- h. Hazardous materials involved in the incident and actions taken in the event of a release.
- i. Number of rail cars derailed.

This rule is intended to implement Iowa Code sections 307.12(1)“j,” 327C.37 and 327C.41.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0151D**TRANSPORTATION DEPARTMENT[761]****Adopted and Filed****Rulemaking related to highway-railroad grade crossing warning devices**

The Department of Transportation hereby rescinds Chapter 811, “Highway-Railroad Grade Crossing Warning Devices,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 307.26, 321.252 and 327G.2.

Purpose and Summary

The Department is rescinding Chapter 811 because this chapter is unnecessary. The Department already adopted the Manual on Uniform Traffic Control Devices (MUTCD) within 761—Chapter 130. Information concerning the standards for highway-railroad grade crossing warning devices is already available on the Department’s website: [Federal Aid Crossing Safety Program](#).

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9792C**. Public hearings were held on the following date:

- December 31, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **761—Chapter 811**.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0152D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to classifications and standards for highway-railroad grade crossings

The Department of Transportation hereby rescinds Chapter 812, "Classifications and Standards for Highway-Railroad Grade Crossings," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 307.26.

Purpose and Summary

The Department is rescinding Chapter 812 because this chapter is unnecessary. Information on the classification and standards for highway railroad grade crossings is already available on the Department's website: [Federal Aid Crossing Safety Program](#).

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9793C**. Public hearings were held on the following date:

- December 31, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **761—Chapter 812**.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0153D

TRANSPORTATION DEPARTMENT[761]**Adopted and Filed****Rulemaking related to the highway grade crossing safety fund**

The Department of Transportation hereby rescinds Chapter 820, "Highway Grade Crossing Safety Fund," Iowa Administrative Code, and adopts a new Chapter 820 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 327G.15.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 327G.15 and 327G.19.

Purpose and Summary

Chapter 820 is intended to comply with Iowa Code section 327G.15 governing the processing of claims to the Highway Grade Crossing Safety Fund. This chapter defines the eligibility for operating railroads to receive funds and provides an explanation of the reimbursement process, billing, and proration of claims to the Highway Grade Crossing Safety Fund. The Department adopts by reference, with date certain, the 2025 Revision of the American Railway Engineering and Maintenance-of-Way Association (AREMA) Communications and Signals Manual. This manual defines an American Association of Railroads (AAR) Signal Unit value. This value is assigned to the component parts of an active warning device and is used to determine the number of eligible units for each railroad to submit for reimbursement to the Highway Grade Crossing Safety Fund. This rulemaking ensures uniformity and consistency for the administration of the funds.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9794C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa. The chapter is in accordance with Executive Order 10. This rulemaking brings uniformity and consistency to the fund.

Jobs Impact

This rulemaking has no jobs impact to the State of Iowa. The chapter is in accordance with Executive Order 10.

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 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 820 and adopt the following **new** chapter in lieu thereof:

CHAPTER 820
HIGHWAY GRADE CROSSING SAFETY FUND

761—820.1(327G) General.

820.1(1) Purpose. This chapter establishes requirements for use of the safety fund to reimburse railroads for a portion of the maintenance costs associated with active warning devices.

820.1(2) Definitions.

“*AAR signal unit*” means the relative maintenance difficulty value assigned to component parts of an active warning device. Units and interpretations are designated by the 2025 Revision of the American Railway Engineering and Maintenance-of-Way Association (AREMA) Communications and Signals Manual, Volume 1, Section 1 (1.3.2) [Recommend Table of Signal and Interlocking Units and Interpretations]. The AREMA publication may be ordered from the website www.arema.org. A member of the public with questions about specific content in the AREMA may contact the department's modal transportation bureau.

“*Active warning devices*” means traffic control devices activated by the approach or presence of a train, such as flashing light signals, flashing light signals with cantilever assemblies, and flashing light signals with automatic gate arms, all of which actively warn motorists of a train.

“*Maintenance costs of active warning devices*” means costs incurred by a railroad associated with the repair or replacement of obsolete, worn out, damaged or missing component parts of an active warning device. Maintenance costs include repair or replacement of damaged, vandalized or stolen component parts only for that amount that exceeds the amount recovered from the liable party or the liable party’s insurer.

“*Safety fund*” means the highway grade crossing safety fund established in Iowa Code section 327G.19 and administered by the department.

820.1(3) Information and submissions. For information or submissions on this chapter, contact Modal Transportation Bureau, Iowa Department of Transportation, 800 Lincoln Way, Ames, Iowa 50010; or call 515.239.1108. Submissions may be electronically filed with the safety fund program manager.

761—820.2(327G) Eligibility and reimbursement.

820.2(1) Eligible costs of warning devices. The safety fund provides moneys for the annual maintenance costs of active warning devices ordered or agreed to be installed on or after July 1, 1973, as stated in the individual order or agreement.

a. Orders or agreements that provide for revision of the maximum amount that can be expended from the safety fund by reason of amendment to Iowa Code section 327G.15 are binding. These orders and agreements were amended to read: The fund’s participation for calendar years preceding 1977 will be equal to that of the railroad but limited to a maximum of \$450 for any one year, for any one crossing; and for calendar year 1977 and subsequent years, the fund may participate in an amount of up to 75 percent of annual maintenance costs of active warning devices based upon a cost for each eligible AAR signal unit.

b. Orders or agreements issued on or after March 8, 1978, provide that the safety fund may be used to participate in an amount of up to 75 percent of the annual maintenance costs of active warning devices based upon a cost for each eligible AAR signal unit.

c. Participation in annual maintenance costs is on a reimbursement basis.

820.2(2) Reimbursement.

a. Reimbursement to a railroad for its active warning devices that are eligible for reimbursement under this rule equals the number of AAR signal units for that railroad’s eligible active warning devices times the average annual maintenance cost per AAR signal unit times the percentage of participation.

(1) Each railroad is to tabulate the number of AAR signal units for each eligible warning device and furnish this tabulation to the department. The department will review the railroads’ tabulations for conformance with AAR guidelines.

(2) Each year, the department will compute an average annual maintenance cost per AAR signal unit. This unit cost is to be used by all railroads for billing purposes.

(3) The percentage of participation will not exceed 75 percent.

b. Before April 15 of each year, each railroad is to submit one billing to the department covering maintenance costs for the preceding calendar year for all eligible warning devices. Prior to reimbursement, the department may audit the billings to determine conformity of the billings with the orders or agreements. Reimbursement to a railroad may be denied if the railroad fails to submit its billing before April 15.

c. If, in any year, the balance of the safety fund is inadequate to fully reimburse all railroads, the department will reimburse each railroad on a pro-rata basis.

d. If a warning device has been in operation for less than one calendar year, the maintenance costs will be prorated from the date the device was placed in operation to the end of that calendar year.

These rules are intended to implement Iowa Code sections 327G.15 and 327G.19.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0154D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to the highway-railroad grade crossing surface repair fund

The Department of Transportation hereby rescinds Chapter 821, "Highway-Railroad Grade Crossing Surface Repair Fund," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 312.2, 327G.29 and 327G.30.

Purpose and Summary

The Department is rescinding Chapter 821 because this chapter is unnecessary. The Department provides guidance on the administration of the Highway-Railroad Grade Crossing Surface Repair Fund and includes information on eligibility, the application process and payment allocation among the highway authority having jurisdiction of the roadway, the operating railroad and the Department on the Department's website: [Highway-Railroad Grade Crossing Surface Repair Program](#).

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9795C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **761—Chapter 821**.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0155D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to railroad revolving loan and grant fund program

The Department of Transportation hereby rescinds Chapter 822, "Railroad Revolving Loan and Grant Fund Program," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 307.12(1)"j."

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 327H.20A.

Purpose and Summary

The Department is rescinding Chapter 822 because it is unnecessary. Information concerning the Railroad Revolving Loan and Grant (RRLG) Program is already available on the Department's website: [RRLG Program](#).

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9790C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **761—Chapter 822**.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0156D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to advanced allocations of state transit assistance funding

The Department of Transportation hereby rescinds Chapter 921, “Advanced Allocations of State Transit Assistance Funding,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 324A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 324A.

Purpose and Summary

The Department is rescinding Chapter 921 and moving essential content from the chapter to 761—Chapter 920. 761—Chapter 920 already addresses State transit assistance funds, so the portions of Chapter 921 explaining the process that a public transit agency must use to receive advanced allocations

of monthly State transit assistance funding can more logically be placed within 761—Chapter 920. All content related to State transit assistance funds would then be combined.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9787C**. Public hearings were held on the following date:

- January 2, 2026

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 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 the Department for a waiver of the discretionary provisions, if any, pursuant to 761—Chapter 11.

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 May 20, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **761—Chapter 921**.

[Filed 2/25/26, effective 5/20/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0157D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to federal transit assistance

The Department of Transportation hereby rescinds Chapter 922, "Federal Transit Assistance," Iowa Administrative Code, and adopts a new Chapter 922 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 324A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 324A and 49 U.S.C. Sections 5310, 5311 and 5339.

Purpose and Summary

This chapter is intended to implement Iowa Code chapter 324A, regarding the receipt and distribution of federal aid to Iowa's public transit systems.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9788C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa. As designated by the Governor, the Department is the recipient of Federal Transit Administration (FTA) funding. This rulemaking explains the FTA funding types received and incorporates by reference the State management plan explaining how the Department will administer the programs. The Department does not directly provide public transit services supported by these programs; therefore, there is no fiscal impact to the State as a result of this rulemaking.

Jobs Impact

This rulemaking outlines FTA programs that the Department administers and where to find more detail about how those programs are managed by the Department. No jobs are created or reduced due to the Department's management of the programs.

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 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 922 and adopt the following **new** chapter in lieu thereof:

CHAPTER 922
FEDERAL TRANSIT ASSISTANCE

761—922.1(324A) Projects for nonurbanized areas and private nonprofit transportation providers.

922.1(1) General information. As required by 49 U.S.C. Sections 5310, 5311 and 5339, the department has been designated by the governor to administer the following programs within Iowa, subject to review by the Federal Transit Administration (FTA):

a. The enhanced mobility of seniors and individuals with disabilities program, providing federal financial assistance for support of public transportation service to improve mobility for seniors and individuals with disabilities.

b. The rural areas formula grants program, providing federal financial assistance for support of public transportation in rural areas with populations of less than 50,000 as defined by the U.S. Census Bureau.

c. The grants for buses and bus facilities program, providing federal financial assistance for support of capital acquisitions for public transportation providers.

922.1(2) State management plan.

a. The federal transit assistance programs referenced in subrule 922.1(1) will be administered according to the “Iowa State Management Plan for Administration of Funding and Grants Under the Federal Transit Administration, Sections 5310, 5311, 5316, 5317 and 5339 Programs,” dated May 2020, prepared by the department and approved by the FTA in conformance with FTA Circulars 9040.1H and 9070.1H.

b. Copies of the state management plan are available from the modal transportation bureau, Iowa Department of Transportation, 800 Lincoln Way, Ames, Iowa 50010; by telephone at 515.233.7870; or on the department’s website at www.iowadot.gov/transit.

This rule is intended to implement Iowa Code chapter 324A and 49 U.S.C. Sections 5310, 5311 and 5339.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0158D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to capital match revolving loan fund

The Department of Transportation hereby rescinds Chapter 923, “Capital Match Revolving Loan Fund,” Iowa Administrative Code, and adopts a new Chapter 923 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in 1985 Iowa Acts, chapter 265.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 1985 Iowa Acts, chapter 265.

Purpose and Summary

This chapter is intended to implement 1985 Iowa Acts, chapter 265, regarding creation of a Capital Match Revolving Loan Fund for Iowa's public transit systems.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9789C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 2026.

Fiscal Impact

This rulemaking has no impact to the State of Iowa. This rulemaking outlines the interest-free Capital Match Revolving Loan Fund available to public transit systems to assist with federally or State-funded capital purchases.

Jobs Impact

This rulemaking establishes criteria for receipt and award of interest-free match loans, enabling Iowa's public transit agencies to procure capital items in a timely manner by providing local matches to the federal or State capital funding.

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 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 923 and adopt the following **new** chapter in lieu thereof:

CHAPTER 923
CAPITAL MATCH REVOLVING LOAN FUND

761—923.1(71GA,ch265) General information.

923.1(1) Scope of chapter. The general assembly appropriated money from the petroleum overcharge fund to the department to be used as a revolving loan fund for transit capital purchases by public transit systems. The revolving loan fund enables public transit systems to obtain the matching funds needed to qualify for capital purchases under state-funded or federally funded programs. The fund

provides interest-free loans to public transit systems to allow faster capital acquisitions. Loan recipients shall demonstrate the ability to repay the loan from budgeted funds or revenues.

923.1(2) Information. Requests for information and assistance with the preparation and submission of loan requests should be directed to the Modal Transportation Bureau, Iowa Department of Transportation, 800 Lincoln Way, Ames, Iowa 50010; or by telephone at 515.233.7870. Information is also available on the department's website at iowadot.gov/modes-travel/transit.

923.1(3) Definitions.

"Project" means a concerted set of actions that will develop, maintain or improve one or more elements of the public transit system's service.

"Public transit system" means the same as defined in Iowa Code section 324A.1.

"Van pool" means the same as defined in Iowa Code section 325A.12.

761—923.2(71GA,ch265) System eligibility. A public transit system is eligible to request a capital match revolving loan provided that the public transit system complies with all of the following criteria:

923.2(1) Abides by all applicable state and federal laws and regulations.

923.2(2) Maintains primary documentation for all revenues and expenses for a period of at least three years following contract closeout.

923.2(3) Maintains the system's policies, routes, schedules, fare structure and budget in a manner that encourages public review, responsiveness to user concerns, energy conservation and fiscal solvency.

761—923.3(71GA,ch265) Project eligibility.

923.3(1) A project is eligible if it meets all of the following criteria:

a. The project is a transit-related capital purchase (e.g., new or replacement vehicles, facilities or both).

b. The project is an identifiable transit need and is included in the public transit system's adopted transportation improvement program.

c. The local funding needed for the project justifiably exceeds the public transit system's capital match funding capability.

923.3(2) A project to purchase vans for a van pool may be submitted by an individual or a group through the appropriate local public transit system. A van pool project is eligible for an interest-free loan from the revolving loan fund only after funds for all other projects have been allocated as of July 1 each year.

761—923.4(71GA,ch265) Procedure.

923.4(1) Funding request. The public transit system shall submit a funding application for the proposed project to either the department or to the Federal Transit Administration, depending on the type of funding requested.

923.4(2) Loan request. The appropriate time for a public transit system to submit a request for a revolving fund loan to the department is with the annual grant application, but a request may be submitted at any time if a specific need arises. The request is to include but not be limited to:

a. A description and cost estimate of the proposed project.

b. An explanation of the benefits, including projected energy conservation benefits, to be gained from the project.

c. An explanation and justification of need for the loan.

d. A proposed schedule of when funds will be needed for the project.

e. A proposed loan repayment plan with schedule and source of funds.

923.4(3) Criteria for selection. The department will review each loan request and evaluate the project for funding. Based on the following criteria (in no particular order), preference is given to public transit capital projects that:

a. Foster coordination among transit services.

b. Enhance local or regional economic development.

c. Increase federal funding to the state.

d. Extend services to the transportation disadvantaged.

- e.* Promote energy conservation.
- f.* Use the loan as only a portion of the local matching funds required.

923.4(4) Approval. Based on available funds, the department will approve loans for projects meeting the criteria in rule 761—923.3(71GA,ch265).

923.4(5) Agreement. Upon approval, the department will prepare a loan contract and send it to the public transit system for execution.

923.4(6) Default. If a public transit system fails to make a loan payment as agreed in the contract, the department may, at its option, deduct the amount of any past due loan payment from state transit assistance payments allocated to that transit system.

These rules are intended to implement 1985 Iowa Acts, chapter 265.

[Filed 2/25/26, effective 4/22/26]

[Published 3/18/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

ARC 0159D

TRANSPORTATION DEPARTMENT[761]

Adopted and Filed

Rulemaking related to public transit infrastructure grant program

The Department of Transportation hereby rescinds Chapter 924, "Public Transit Infrastructure Grant Program," Iowa Administrative Code, and adopts a new Chapter 924 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 324A.6A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 8.57, 324A.1 and 324A.6A.

Purpose and Summary

This chapter is intended to implement Iowa Code sections 8.57, 324A.1 and 324A.6A, providing applicant eligibility and project requirements for the Public Transit Infrastructure Grant Program.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 10, 2025, as **ARC 9786C**. Public hearings were held on the following date:

- December 30, 2025

No one attended the public hearings. No public comments were received. No changes from the Notice have been made.

Adoption of Rulemaking

This rulemaking was adopted by the Department on February 17, 2026.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa. The rulemaking outlines eligibility and project qualifiers for public transit agency infrastructure funding.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found. This rulemaking explains how a designated public transit agency can apply for funding under the Public Transit Infrastructure Grant Program. Application elements and funding guidance is provided in this rulemaking. This rulemaking is for a program with the purpose of constructing or improving public transit vertical infrastructure; no jobs are created and no jobs are taken away based on this chapter.

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 761—Chapter 11.

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 April 22, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 761—Chapter 924 and adopt the following **new** chapter in lieu thereof:

CHAPTER 924 PUBLIC TRANSIT INFRASTRUCTURE GRANT PROGRAM

761—924.1(324A) Purpose. The purpose of the public transit infrastructure grant program is to provide funding for the improvement of the vertical infrastructure of Iowa's designated public transit systems.

761—924.2(324A) Definitions. The definitions in Iowa Code sections 324A.1 and 8.57(3) "c" apply to this chapter.

761—924.3(324A) Information and forms. Information, instructions and application forms are available from the Modal Transportation Bureau, Iowa Department of Transportation, 800 Lincoln Way, Ames, Iowa 50010; by telephone at 515.233.7870; or from the department's website at iowadot.gov/modes-travel/transit.

761—924.4(324A) Project eligibility. Projects may be considered for funding if:

924.4(1) The project is included in a locally approved transportation improvement program and in the statewide transportation improvement program.

924.4(2) A local match for the project is currently available.

924.4(3) The project is capable of being substantially completed within 18 months of project selection.

761—924.5(324A) Eligible project activities. Activities eligible for reimbursement include but are not limited to:

924.5(1) Construction, expansion or renovation of facilities, including associated design, land acquisition, grading and foundation work, for administration of public transit operations; servicing, maintenance or storage of public transit vehicles; transit vehicle fueling; or passenger waiting.

924.5(2) Relocating an existing administrative or maintenance facility, if necessary, to correct violations of safety or design standards. Such a project may include any associated design, land acquisition, grading and foundation work.

761—924.6(324A) Ineligible project activities. A transit facility may be incorporated into a larger project, such as an intermodal facility, a headquarters for the umbrella organization sponsoring the transit program or a public works facility. Any costs attributable to the nontransit elements of the larger project are not eligible under this program.

761—924.7(324A) Funding.

924.7(1) Program funds may reimburse up to 80 percent of transit-related project costs. Assistance from the public transit infrastructure grant program, when combined with federal or other state resources, will not exceed 80 percent of the project's transit-related costs.

924.7(2) At least 20 percent of transit-related project costs must be provided from local sources by the sponsoring transit system in cash or value of real property.

924.7(3) No single public transit system may receive more than 40 percent of the funding available in one year.

761—924.8(324A) Project applications.

924.8(1) Project applications shall be submitted to the department.

924.8(2) Each application shall contain:

a. General information, including the transit system name, contact person, mailing address, email address and telephone number.

b. A project data sheet, including:

(1) A brief description of the project, its purpose and anticipated benefits to the transit program.

(2) Cost information including total project cost and an itemized breakdown of project components (including transit vs. nontransit costs).

(3) The proposed implementation schedule.

(4) A statement of the applicant's ability to complete the project.

(5) A sketch of the project.

c. Documentation of project justification.

d. A resolution from the governing body of the sponsoring transit system endorsing the project and authorizing the necessary local funding match.

761—924.9(324A) Review and approval. Department staff will review project applications and submit recommendations to the transportation commission. The transportation commission is responsible for approving the projects to be funded.

761—924.10(324A) Project priorities. The transportation commission shall consider the following in project selection:

924.10(1) Benefits of project to the transit program in terms of:

a. Enhancement of the life of the transit vehicle fleet.

b. Enhancement to transit services.

c. Increased ridership.

924.10(2) Readiness to proceed.

924.10(3) Feasibility of timely completion of the proposed project.

924.10(4) Ability of the project to leverage other funds.

761—924.11(324A) Project agreement, administration and ownership.

924.11(1) *Agreement.* After a project has been approved, the department will enter into an agreement with the transit system sponsoring the project.

924.11(2) *Payments.* Payments to the transit system sponsor for eligible project costs will be made on a cost reimbursement basis.

924.11(3) *Ownership.* The transit system must retain ownership of the new, renovated or repaired structure or facility for its useful life. If the structure or facility is transferred or sold before the useful life has expired, the transit system must repay the prorated state interest to the department. Useful life thresholds can be found in the department's transit manager's handbook, which is available on the department's website at iowadot.gov/modes-travel/transit.

These rules are intended to implement Iowa Code sections 8.57, 324A.1 and 324A.6A.

[Filed 2/25/26, effective 4/22/26]

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 3/18/26.

NUMBERING SYSTEM FOR REGULATORY ANALYSES

The Administrative Code Editor provides this informational notice that a numbering system will be established for Regulatory Analyses published pursuant to Iowa Code section 17A.4A. Regulatory Analyses will be numbered based on the order in which they are published in a calendar year. The numbering will restart in the first Iowa Administrative Bulletin published each year. For example, the first Regulatory Analysis published in 2027 will be styled as RA 27-1 and the fiftieth as RA 27-50. Publication of Regulatory Analysis numbers is tentatively scheduled to begin with the publication of the April 1, 2026, Bulletin.

Regulatory Analysis numbers will be generated automatically by the Legislative Services Agency's (LSA's) publication system. Initially, the numbers will appear only in the Bulletin and in individual Regulatory Analyses. In the coming months, the numbers will be reflected in other LSA website functions. Past Regulatory Analyses will be numbered retroactively for purposes of some LSA website functions, but the text of previously published Regulatory Analyses will not be altered.