IOWA ADMINISTRATIVE BULLETIN

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CONTENTS IN THIS ISSUE

Pages 435 to 504 include **ARC 0431D** and **ARC 0434D** to **ARC 0439D** and **ARC 0444D** to **ARC 0455D**

PUBLISHED UNDER AUTHORITY OF IOWA CODE SECTIONS 2B.5 AND 17A.6

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 Administrative Rules Review Committee will hold its regular, statutory meeting on Monday, August 10, 2026, at 11 a.m. in Room 116, State Capitol, Des Moines, Iowa. For more information, contact Jack Ewing at jack.ewing@legis.iowa.gov. The following rules will be reviewed:

EDUCATION DEPARTMENT[281]

Extracurricular interscholastic competition, 36.1, 36.7(1), 36.8 Notice **ARC 0439D** Filed Emergency **ARC 0438D** 7/22/26

HUMAN SERVICES DEPARTMENT[441]

Civil commitment unit for sexual offenders, ch 31 Notice **ARC 0410D** 7/8/26
Child care center employees—physical examination, training credits, 109.7(2)"a"(3), 109.9(1)"b" Filed **ARC 0448D** 7/22/26
Interstate compact on the placement of children, ch 142 Filed **ARC 0449D** 7/22/26
Interstate compact for juveniles, ch 143 Filed **ARC 0450D** 7/22/26
Family-centered services, ch 172 Notice **ARC 0444D** 7/22/26

INSPECTIONS AND APPEALS DEPARTMENT[481]

Social and charitable gambling—notification of prize winner, raffle rules, 100.10(1), 100.16(4) Notice **ARC 0431D** . 7/22/26
Residential energy code—adoption by reference of air exchange rate, 301.24(12) Filed **ARC 0412D** 7/8/26
Plumbing and mechanical systems board—contested cases; decisions; client notification, 427.6 to 427.8 Notice **ARC 0406D** Filed Emergency **ARC 0405D** 7/8/26
Dust-lead hazard—micrograms per square foot, 469.2 Notice **ARC 0446D** 7/22/26
Lead-based paint activities—micrograms per square foot, training, certification, CFR date certain, 470.2, 470.4(14), 470.12 Notice **ARC 0447D** 7/22/26
Definitions, ch 2500 Notice **ARC 0434D** Filed Emergency **ARC 0435D** 7/22/26

IOWA FINANCE AUTHORITY[265]

State housing trust fund—allocation plan, 19.1(1)"a" Filed **ARC 0451D** 7/22/26
Natural hazard mitigation financing program, ch 25 Notice **ARC 0445D** 7/22/26

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM[495]

Contribution rates—protection occupations, 4.6(3) Notice **ARC 0440D** Filed Emergency **ARC 0441D** 7/8/26
Declaratory orders; rule waivers; contested cases, chs 2503, 2504, 2506 Notice **ARC 0443D** Filed Emergency **ARC 0442D** 7/8/26

NATURAL RESOURCE COMMISSION[571]

NATURAL RESOURCES DEPARTMENT[561]"umbrella"

Game management areas—trail cameras, 51.1, 51.6 Notice **ARC 0409D** 7/8/26

NATURAL RESOURCES DEPARTMENT[561]

Public records and fair information practices, rescind ch 2; adopt ch 2505 Notice **ARC 0429D** Filed Emergency **ARC 0433D** 7/8/26
Contested cases, ch 2506 Notice **ARC 0430D** Filed Emergency **ARC 0432D** 7/8/26

PUBLIC HEALTH DEPARTMENT[641]

Emergency medical services—certification, renewal, continuing education, 131.1, 131.2(1), 131.4(2), 131.5, 131.6(4)"e" Notice **ARC 0411D** 7/8/26

PUBLIC SAFETY DEPARTMENT[661]

Vehicle impoundment, rescind ch 6 Filed **ARC 0452D** 7/22/26
Payment of small claims to employees, ch 41 Filed **ARC 0413D** 7/8/26
Criminal intelligence information, ch 81 Filed **ARC 0453D** 7/22/26
Wireless communications service provider database, ch 87 Filed **ARC 0454D** 7/22/26
DNA database, ch 156 Filed **ARC 0414D** 7/8/26
Statewide sobriety and drug monitoring program, rescind ch 159 Filed **ARC 0415D** 7/8/26
Retail sales of pseudoephedrine, ch 174 Filed **ARC 0416D** 7/8/26

REGENTS BOARD[681]

Admission rules common to the three state universities, ch 1 Filed **ARC 0417D** 7/8/26
Regents human resources management—merit system rules, ch 3 Filed **ARC 0418D** 7/8/26
Traffic and parking at universities, ch 4 Filed **ARC 0419D** 7/8/26
State hygienic laboratory, ch 5 Filed **ARC 0420D** 7/8/26
Equal employment opportunity, ch 7 Filed **ARC 0421D** 7/8/26

ADMINISTRATIVE RULES REVIEW COMMITTEE MEMBERS

Regular, statutory meetings are held each month at the seat of government as provided in Iowa Code section 17A.8. A special meeting may be called by the Chair at any place in the state and at any time.

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Chair
Senate District 26

Senator Mike Bousselot
Senate District 21

Senator Dan Dawson
Senate District 10

Senator Janet Petersen
Senate District 18

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Senate District 49

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Vice Chair
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House District 26

Representative Joshua Meggers
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Schedule for Rulemaking—2026

REGULATORY ANALYSIS SUBMISSION DEADLINE	REGULATORY ANALYSIS PUB. DATE	HEARING AND COMMENTS 20 DAYS	FIRST † POSSIBLE NOTICE SUBMISSION DEADLINE	NOTICE PUB. DATE	HEARING AND COMMENTS 20 DAYS	FIRST POSSIBLE ADOPTION DATE 35 DAYS	FIRST POSSIBLE ADOPTED FILING SUBMISSION DEADLINE	ADOPTED PUB. DATE	FIRST POSSIBLE EFFECTIVE DATE 35 DAYS	FIRST POSSIBLE EXPIRATION OF NOTICE 180 DAYS
****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
****Dec. 30****	Jan. 20 ’27	Feb. 9 ’27	Feb. 11 ’27	Mar. 3 ’27	Mar. 23 ’27	Apr. 7 ’27	Apr. 8 ’27	Apr. 28 ’27	June 2 ’27	Aug. 30 ’27

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****

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."

Other autonomous agencies are included alphabetically in SMALL CAPITALS at the left-hand margin.

ADMINISTRATIVE RULES COORDINATOR[7]
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PUBLIC SAFETY DEPARTMENT[661]
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SECRETARY OF STATE[721]
SHEEP AND WOOL PROMOTION BOARD, IOWA[741]
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RA 26-167

ECONOMIC DEVELOPMENT AUTHORITY[261]

Regulatory Analysis

Notice of Intended Action to be published: 261—Chapter 411
"Federal Investment Tax Credit Program"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 15.121
State or federal law(s) implemented by the rulemaking: Iowa Code section 15.121 and 26 U.S.C. §47

Public Hearing

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

August 11, 2026 9 to 9:15 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Public Comment

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

Reid Nennig
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50315
Email: reid.nennig@iowafinance.com

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to rescind Chapter 411 and adopt a new chapter in lieu thereof. The chapter describes the responsibilities and policies of the State Historic Preservation Office (Office) and staff of the Office relating to the federal investment tax credit for rehabilitation of certified historic structures.

The updated chapter will be clearer and more concise throughout. Language that duplicates federal statute and regulation will not be included. The following will be added for clarity:

- Definitions;
- Specifics on the role of the State Historic Preservation Officer (SHPO) in the tax credit process;
- A new rule explaining that tax credit applicants must utilize established forms and instructions from the SHPO and the National Park Service (NPS); and
- The specification that references to the United States Code in the chapter are as of the effective date of the rulemaking.

Analysis of Impact

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

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

Applicants for and recipients of tax credits will bear the costs of the proposed rulemaking.

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

Applicants for and recipients of tax credits will benefit from the proposed rulemaking.

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:**

Entities applying for tax credits may require staff time to complete an application. Entities that receive tax credits may similarly incur costs to comply with reporting and monitoring requirements of the credit. Some applicants and recipients may choose to rely on an external service provider to complete these tasks. The amount of the costs will vary, depending on the compensation of staff or service providers involved.

- **Qualitative description of impact:**

Only entities and individuals that will potentially benefit from the tax credit incur any costs. The costs to the State to administer the program are proportional to the activities incented.

3. **Costs to the State:**

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

Staff time is required to review and prepare applications for approval and communicate with program applicants, recipients, and the NPS. The NPS administers the credit at the federal level.

- **Anticipated effect on State revenues:**

This rulemaking does not have an impact on State revenues.

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

The costs associated with the rulemaking are necessary for the administration of the tax credit.

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

The Authority has not identified any less costly methods or less intrusive methods for administering the tax credit.

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

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

The Authority did not consider any other methods.

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

The Authority did not consider any other methods.

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 proposed rulemaking impacts only small businesses seeking tax credits. The requirements are no more stringent than necessary to implement the purposes of the program and to comply with federal statute and regulations relating to the credit. The rulemaking does not establish schedules or deadlines for small businesses. The rulemaking does not establish design or operational standards.

Text of Proposed Rulemaking

ITEM 1. Rescind 261—Chapter 411 and adopt the following **new** chapter in lieu thereof:

CHAPTER 411
FEDERAL INVESTMENT TAX CREDIT PROGRAM

261—411.1(303) Tax credit. Federal income tax benefits for rehabilitation of certified historic structures are available pursuant to 26 U.S.C. §47.

261—411.2(15) Definitions. For purposes of this chapter, unless the context otherwise requires:

"Certified historic structure" means the same as defined in 26 U.S.C. §47(c)(3).

"Part 1 application" means an application submitted to the SHPO to determine whether a property is historically significant.

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

"Part 3 application" means an application submitted to the SHPO to determine whether a project has complied with applicable laws, rules and regulations, including federal standards, and is therefore eligible for a tax credit.

"State historic preservation officer" or *"SHPO"* means the officer appointed and certified pursuant to Iowa Code section 15.121.

261—411.3(15) Responsibilities.

411.3(1) Applications for the credit are reviewed and commented on by the SHPO, who makes recommendations to the Secretary of the Interior for final approval. Upon completion, the work is certified by the Secretary of the Interior for the taxpayer to receive benefits pursuant to federal regulations.

411.3(2) The SHPO will also do all of the following:

a. Serve as first point of contact for property owners seeking the credit.

b. Provide application forms, regulations, information on appropriate treatments and technical assistance to property owners seeking the credit.

c. Advise applicants for the credit on rehabilitation projects and make site visits.

261—411.4(15) 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 National Park Service and the 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 complete and all required supporting documentation and information are provided. SHPO review of part 1, part 2, and part 3 applications, including amendments thereto, will generally occur within 30 days of receipt.

261—411.5(15) References. All references to the United States Code in this chapter are as in effect on [effective date of this rulemaking].

These rules are intended to implement Iowa Code section 15.121 and 26 U.S.C. §47.

RA 26-168

ECONOMIC DEVELOPMENT AUTHORITY[261]

Regulatory Analysis

Notice of Intended Action to be published: 261—Chapter 418
"Historic Property Rehabilitation Tax Exemption"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 15.121 and 427.16
State or federal law(s) implemented by the rulemaking: Iowa Code sections 15.121 and 427.16

Public Hearing

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

August 11, 2026 9:30 to 9:45 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Public Comment

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

Reid Nennig
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50315
Email: reid.nennig@iowafinance.com

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to adopt a new Chapter 418. The chapter will replace 223—Chapter 47, which was adopted by the State Historic Preservation Office (Office) prior to its alignment with the Authority in 2023 Iowa Acts, Senate File 514. 223—Chapter 47 is proposed to be rescinded as part of a concurrent rulemaking (**RA 26-174**, IAB 7/22/26).

The new chapter describes the responsibilities and policies of the State Historic Preservation Officer (SHPO) and staff of the Office relating to the historic property rehabilitation tax exemption available pursuant to Iowa Code section 427.16.

Analysis of Impact

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

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

Applicants for and recipients of tax exemptions will bear the costs of the proposed rulemaking.

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

Applicants for and recipients of tax exemptions will benefit from the proposed rulemaking.

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:**

Entities applying for tax exemptions may require staff time to complete an application. Some applicants and recipients may choose to rely on an external service provider to complete these tasks. The amount of the costs will vary depending on the compensation of staff or service providers involved.

- **Qualitative description of impact:**

Only entities and individuals that will potentially benefit from the tax exemption incur any costs. The costs to the State to administer the program are proportional to the activities incented.

3. **Costs to the State:**

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

Staff time is required to review and prepare applications for approval and communicate with applicants and recipients.

- **Anticipated effect on State revenues:**

This rulemaking does not have an impact on State revenues.

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

The costs associated with the rulemaking are necessary for the administration of the tax exemption.

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

The Authority has not identified any less costly methods or less intrusive methods for administering the tax exemption.

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

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

The Authority did not consider any other methods.

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

The Authority did not consider any other methods.

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 proposed rulemaking impacts only small businesses seeking tax exemptions. The requirements are no more stringent than necessary to implement the purposes of the exemption. The rulemaking does not establish schedules or deadlines for small businesses. The rulemaking does not establish design or operational standards.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** 261—Chapter 418:

CHAPTER 418
HISTORIC PROPERTY REHABILITATION TAX EXEMPTION

261—418.1(15,427) Definitions. For purposes of this chapter, unless the context otherwise requires:

"Adjusted basis" means the same as defined in Iowa Code section 427.16.

"Application for exemption" means the application for a property tax exemption filed with the applicable assessor pursuant to Iowa Code section 427.16.

"Authority" means the economic development authority created in Iowa Code section 15.105.

"Certification" means confirmation, following completion of an entire project, that substantial rehabilitation work for a historic property meets the federal standards.

"Exemption" means the temporary release from the increase in valuation due to certified substantial rehabilitation of a historic property contemplated by Iowa Code section 427.16.

"Federal standards" means the U.S. Secretary of the Interior's standards for rehabilitation set forth in 36 CFR 67.7.

"Historic property" means the same as defined in Iowa Code section 427.16(7).

"Part 1 application" means an application submitted to the authority to determine whether a property is a historic property.

"Part 2 application" means an application submitted to the authority to determine whether the proposed rehabilitation work for a historic property meets federal standards.

"Part 3 application" means an application submitted to the authority to determine whether the rehabilitation work for a historic property has been completed in accordance with the federal standards and that the expenditure constitutes a certified substantial rehabilitation.

"Property owner" means an individual or corporation that is the owner of real estate for taxation purposes.

"State historic preservation officer" or *"SHPO"* means the officer appointed and certified pursuant to Iowa Code section 15.121.

"Substantial rehabilitation" means the same as defined in Iowa Code section 427.16(8).

261—418.2(15,427) Program administration. Boards of supervisors administer historic property tax exemptions pursuant to Iowa Code section 427.16. The SHPO approves certifications for inclusion with an exemption application pursuant to this chapter.

261—418.3(15,427) Eligibility.

418.3(1) A property owner may apply for certification.

418.3(2) The SHPO will not approve a certification for a condominium.

261—418.4(15,427) Certification procedure.

418.4(1) All applications for certification shall be on such forms and in accordance with such instructions as may be established by the SHPO. 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 complete and all required supporting documentation and information are provided.

418.4(2) Applications for certification shall provide historical, architectural and financial information and plans, photographs and maps as required on the application forms.

a. Part 1 applications establish the significance of the property as a historic property. Photographs shall show the pre-rehabilitation condition of the property, including the interior and exterior, before any work or new construction begins.

b. Part 2 applications detail the existing conditions and the proposed rehabilitation workplan. Photographs shall show specific areas of work and both the interior and exterior conditions prior to the start of work. Photographs shall show the pre-rehabilitation condition of the property, including the interior and exterior, before any work or new construction begins.

c. Part 3 applications document the completed work. Photographs shall show specific areas where work has been completed and both the overall interior and exterior conditions after the completion of work. Part 3 applications shall include sufficient documentation to allow SHPO staff to determine whether the property has undergone a substantial rehabilitation. Such documentation may include but is not limited to a letter from the applicable county assessor establishing the taxpayer's adjusted basis or verification of qualified expenditures by a certified public accountant authorized to practice in this state.

d. Applicants are strongly encouraged to obtain approvals on parts 1 and 2 of the application prior to the start of work to prevent delays in approval of certification or denials caused by rehabilitation work that is not completed in accordance with the federal standards. Applicants shall file completed part 3 applications with the authority on or before December 31 of the year the substantial rehabilitation is completed.

418.4(3) All applications will be reviewed by the SHPO within 30 days of receipt of a complete application. If the application is incomplete when submitted or if the SHPO requests additional information, the 30-day review period will restart when the SHPO receives the requested information.

418.4(4) Any modification to the original rehabilitation proposal following approval of a part 2 application requires that an applicant amend the part 2 application to request review of the modification. Amendments to the part 2 application may result in rescission of approval if the SHPO determines that the work does not meet the federal standards or does not otherwise comply with the requirements of the exemption. Amendments to the part 2 application will not be accepted after the authority has approved the part 3 application. Work completed after approval of certification may be reviewed pursuant to rule 261—418.6(15,427).

418.4(5) Materials submitted to the authority will not be returned.

418.4(6) The process of application for certification pursuant to this chapter does not substitute for any other reviews or applications that may be required of property owners.

418.4(7) Inquiries concerning information required, historic property eligibility, and review criteria should be addressed to the authority.

261—418.5(15,427) Review and approval standards for applications for certification.

418.5(1) Project certification shall be based on the federal standards.

418.5(2) The standards apply to interior and exterior work. All reviews shall consider the entire rehabilitation project, including any new construction on site, rather than only a limited segment of the project. Certification shall be based on conformity of the total project to the standards.

418.5(3) If required documentation is incomplete and the review and evaluation cannot be completed following a request for additional information and if no response is provided within one year, the application may be considered abandoned or, if applicable, the requested certification denied. The applicant shall be notified by the authority.

418.5(4) If the SHPO approves certification, the applicant shall be notified in writing.

261—418.6(15,427) Revocation of certification. The SHPO may revoke certification of a historic property if, during the period of the exemption, work is completed for the historic property that does not meet the federal standards. Proposed work for the historic property following approval of certification should be reviewed by the SHPO to ensure continued certification.

261—418.7(15,427) Application for exemption. Application for exemption forms may be obtained from the office of the appropriate assessor or board of supervisors and submitted as directed in Iowa Code section 427.16.

261—418.8(15,427) Appeals. Decisions made by the authority may be appealed pursuant to Iowa Code chapter 17A.

261—418.9(15,427) References. All references to the Code of Federal Regulations are to the laws as in effect on [effective date of this rulemaking].

These rules are intended to implement Iowa Code sections 15.121 and 427.16.

RA 26-169

ECONOMIC DEVELOPMENT AUTHORITY[261]

Regulatory Analysis

Notice of Intended Action to be published: 261—Chapter 419
"Survey and Registration of Cultural Resources Program"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 15.121
State or federal law(s) implemented by the rulemaking: Iowa Code section 15.121

Public Hearing

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

August 11, 2026 9:15 to 9:30 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Public Comment

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

Reid Nennig
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50315
Email: reid.nennig@iowafinance.com

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to adopt a new Chapter 419. The chapter will replace 223—Chapter 41, which was adopted by the State Historic Preservation Office prior to its alignment with the Authority in 2023 Iowa Acts, Senate File 514. 223—Chapter 41 is proposed to be rescinded as part of a concurrent rulemaking (**RA 26-174**, IAB 7/22/26).

The new chapter describes the survey and registration of cultural resources programs administered by the Office and staff of the Office. The updated chapter will be clearer and more concise throughout, including the addition of definitions. Language will be added to the chapter to address records in the Iowa site inventory.

Analysis of Impact

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

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

Entities conducting surveys will bear the costs of the proposed rulemaking.

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

Entities conducting surveys will benefit from the proposed rulemaking.

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:**

Entities conducting surveys may require staff time to complete a survey in accordance with the State Historic Preservation Office's standards.

- **Qualitative description of impact:**

The costs to the State to administer the program are proportional to the benefit of facilitating comprehensive preservation planning, Section 106 review, information sharing, consistency in survey standards, and listing of historic properties on the National Register of Historic Places.

3. **Costs to the State:**

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

Staff time is required to review surveys and make them available to the public.

- **Anticipated effect on State revenues:**

This rulemaking is not anticipated to have an impact on State revenues.

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

The costs to the State to administer the program are proportional to the benefit of facilitating comprehensive preservation planning, Section 106 review, information sharing, consistency in survey standards, and listing of historic properties on the National Register of Historic Places.

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

The Authority has not identified any less costly methods or less intrusive methods for administering the program.

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

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

The Authority did not consider any other methods.

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

The Authority did not consider any other methods.

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 proposed rulemaking impacts only small businesses conducting surveys. The requirements are no more stringent than necessary to implement the purposes of the program and to comply with federal statute and regulations relating to surveys. The rulemaking does not establish schedules or deadlines for small businesses. The rulemaking does not establish design or operational standards.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** 261—Chapter 419:

CHAPTER 419
SURVEY AND REGISTRATION OF CULTURAL RESOURCES PROGRAM

261—419.1(15) Definitions. For purposes of this chapter, unless the context otherwise requires:

"Act" means the National Historic Preservation Act of 1966, Public Law 89-665, 54 U.S.C. Subtitle III, Division A.

"Authority" means the economic development authority created in Iowa Code section 15.105.

"Historic preservation plan" means the comprehensive statewide historic preservation plan required by the Act.

"Iowa site inventory" means the repository of architectural, archaeological, and historical survey data maintained by the state historic preservation office, including but not limited to survey data collected through projects funded by the state historic preservation office.

"State historic preservation officer" or *"SHPO"* means the officer appointed and certified pursuant to Iowa Code section 15.121.

261—419.2(15) Regulations. The Iowa cultural resources survey and registration program shall operate in accordance with the Act and 36 CFR Part 800.

261—419.3(15) Survey selection.

419.3(1) Surveys may be conducted by state historic preservation office staff, certified local governments, or pursuant to subgrants to consultants or interagency agreements with federal, state, and local governmental agencies.

419.3(2) Selection of survey areas or topics, and the inclusion of survey results in the survey files, shall be determined by the priorities of the historic preservation plan or pursuant to federal and state requirements.

419.3(3) The SHPO shall make available to the public, on request, federal and state guidelines for planning and conducting surveys of historic properties, appropriate forms, and guidelines for the reporting of results to the SHPO. These specifications and guidelines shall be used in all historic property surveys conducted or funded either partially or totally by the state historic preservation office. For other surveys, adoption of these specifications and guidelines is strongly recommended to facilitate comprehensive preservation planning, Section 106 review, information sharing, consistency in survey standards, and listing of historic properties on the National Register of Historic Places.

419.3(4) State historic preservation office staff may assist federal and state agencies, local governments, and individuals in survey planning, the preparation of requests for proposals, and proposal evaluation.

261—419.4(15) Survey funding.

419.4(1) Surveys funded by the state historic preservation office shall be conducted by principal investigators who meet the qualifications set forth in the Secretary of Interior Professional Qualification Standards. The same standards are recommended for investigators for other surveys.

419.4(2) All survey projects to be conducted by a consultant shall be awarded in a competitive bidding process.

261—419.5(15) Iowa site inventory.

419.5(1) Records in the Iowa site inventory may be stored indefinitely and subject to open records requests. Photographs, images, digital media, and all other materials submitted to the Iowa site inventory become sublicensable property of the SHPO and may be reproduced without permission, in perpetuity, royalty-free.

419.5(2) Individuals are solely responsible for determining copyright status and for obtaining any permissions that may be required for the proposed use of records in the Iowa site inventory.

261—419.6(15) Confidentiality of archaeological site information.

419.6(1) In accordance with Iowa Code section 22.7(21) and 685—Chapter 14, specific locational information on archaeological resources is confidential unless approved for disclosure. SHPO will consult with the office of the state archaeologist on the release of locational information on archaeological resources.

419.6(2) Notwithstanding any of the preceding subrule, the SHPO, or designee, shall retain the authority to deny access to the Iowa site records, site location maps, and all supporting documents if the release is believed to result in an unreasonable risk of damage or loss of the resource.

419.6(3) The state historic preservation office may enter into agreements with other entities, including but not limited to the state archaeologist, to obtain or make available records for planning purposes.

261—419.7(15) References. All references to the Act, United States Code, or Code of Federal Regulations, or the Secretary of Interior Professional Qualification Standards in this chapter are as in effect on [effective date of the rulemaking].

These rules are intended to implement Iowa Code section 15.121.

RA 26-170

EDUCATION DEPARTMENT[281]

Regulatory Analysis

Notice of Intended Action to be published: 281—Chapter 12
"General Accreditation Standards"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 256.7 and 256.11
State or federal law(s) implemented by the rulemaking: Iowa Code section 256.11

Public Hearing

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

August 11, 2026 9 to 10 a.m.	Room B50 Grimes State Office Building Des Moines, Iowa Via videoconference: meet.google.com/qjc-zbvu-pmx Or dial: (US) +1 410.995.8223 PIN: 697 039 136#

Public Comment

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

Thomas A. Mayes, Rules Coordinator
Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, Iowa 50319
Phone: 515.281.8661
Email: thomas.mayes@iowa.gov

Purpose and Summary

This proposed rulemaking conforms the requirements to offer and teach fine arts at the secondary level to the enabling statutory text and modernizes language regarding reporting for students based on demographic groups.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

School districts, nonpublic schools, and the Department will bear any costs.
- **Classes of persons that will benefit from the proposed rulemaking:**

Schools and families will benefit from the clarity this proposed rulemaking will provide.

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:**

There is no known quantitative impact.

- **Qualitative description of impact:**

There is an unquantifiable qualitative impact associated with increased rule clarity.

3. **Costs to the State:**

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

The Department will bear routine enforcement costs (e.g., the costs of monitoring and enforcing any school law).

- **Anticipated effect on State revenues:**

No effects were noted or anticipated.

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

The statute requires rules, so no comparison is necessary.

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

The statute requires rules, so no determination was made.

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

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

The statute requires rules, so no alternatives were considered.

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

The statute requires rules, so no alternatives were considered.

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?

There is no known impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind the definition of "Subgroups" in rule **281—12.2(256)**.

ITEM 2. Adopt the following **new** definition of "Student groups" in rule **281—12.2(256)**:

"Student groups" (formerly known as "subgroups") means a subset of the student population that has a common characteristic. Student groups include but are not limited to gender, race, students with disabilities, and socioeconomic status.

ITEM 3. Amend paragraph **12.5(5)"g"**, introductory paragraph, as follows:

g. Fine arts (two units). Fine arts instruction ~~will~~ may include ~~at least two~~ any of the following:

ITEM 4. Amend subparagraph **12.8(1)"b"(5)** as follows:

(5) Annual improvement goals. The board, with input from its school improvement advisory committee, will adopt annual improvement goals based on data from at least one districtwide assessment. The goals will describe desired annual increase in the curriculum areas of, but not limited to, mathematics, reading, and science achievement for all students, for particular ~~subgroups~~ student groups of students, or both. Annual improvement goals may be set for the early intervention program as described in subrule 12.5(18), other state indicators, locally determined indicators, locally established student learning goals, other curriculum areas, future student employability, or factors influencing student achievement.

ITEM 5. Amend paragraph **12.8(2)"a"** as follows:

a. *State indicators.* A school or school district will collect data on the following indicators for reporting purposes:

(1) The percentage of all ~~fourth~~ fourth-, ~~eighth~~ eighth-, and ~~eleventh grade~~ eleventh-grade students achieving proficient or higher reading status using at least three achievement levels and by gender, race, socioeconomic status, students with disabilities, and other ~~subgroups~~ student groups as required by state or federal law.

(2) The percentage of all ~~fourth~~ fourth-, ~~eighth~~ eighth-, and ~~eleventh grade~~ eleventh-grade students achieving proficient or higher mathematics status using at least three achievement levels and for gender, race, socioeconomic status, students with disabilities, and other ~~subgroups~~ student groups as required by state or federal law.

(3) The percentage of all ~~eighth~~ eighth- and ~~tenth grade~~ tenth-grade students achieving proficient or higher science status using at least three achievement levels.

(4) The percentage of students considered as dropouts for grades 7 to 12 by gender, race, students with disabilities, and other ~~subgroups~~ student groups as required by state or federal law.

(5) to (7) No change.

ITEM 6. Amend subparagraph **12.8(2)"b"(1)** as follows:

(1) Baseline data on at least one districtwide assessment for the state indicators described in subrule 12.8(3). Every year thereafter the school or school district will compare the annual data collected with the baseline data. A school or school district is not to report to the community about ~~subgroup~~ student group assessment results when a ~~subgroup~~ student group contains fewer than ten students at a grade level. A school or school district will report districtwide assessment results for all enrolled and tuitioned-in students.

RA 26-171

EDUCATION DEPARTMENT[281]

Regulatory Analysis

Notice of Intended Action to be published: 281—Chapter 12
"General Accreditation Standards"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 256.7 and 256.11
State or federal law(s) implemented by the rulemaking: Iowa Code sections 256.11 and 279.80

Public Hearing

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

August 11, 2026 9 to 10 a.m.	Room B50 Grimes State Office Building Des Moines, Iowa Via videoconference: meet.google.com/qjc-zbvu-pmx Or dial: (US) +1 410.995.8223 PIN: 697 039 136#

Public Comment

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

Thomas A. Mayes, Rules Coordinator
Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, Iowa 50319
Phone: 515.281.8661
Email: thomas.mayes@iowa.gov

Purpose and Summary

Following appellate decisions allowing 2023 Iowa Acts, Senate File 496, to take effect (e.g., *Iowa Safe Schools v. Reynolds*, 172 F.4th 589 (8th Cir. 2026)), this proposed rulemaking provides further clarity in enforcement.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

School districts, nonpublic schools, and the Department will bear any costs.
- **Classes of persons that will benefit from the proposed rulemaking:**

Schools and families will benefit from the clarity this proposed rulemaking will provide.

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:**

There is no known quantitative impact.

- **Qualitative description of impact:**

There is an unquantifiable qualitative impact associated with increased rule clarity.

3. **Costs to the State:**

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

The Department will bear routine enforcement costs (e.g., the costs of monitoring and enforcing any school law).

- **Anticipated effect on State revenues:**

No effects were noted or anticipated.

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

The statute requires rules, so no comparison is necessary.

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

The statute requires rules, so no determination was made.

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

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

The statute requires rules, so no alternatives were considered.

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

The statute requires rules, so no alternatives were considered.

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?

There is no known impact on small business.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** subparagraph **12.3(10)"c"(5)**:

(5) In any complaint about library material, a complainant must inform the department of the specific title, the specific page (or means of locating information in nonprint materials), and the nature of the content alleged to be in violation of this paragraph.

ITEM 2. Adopt the following **new** paragraph **12.3(15)"d"**:

d. This subrule applies only to mandatory portions of a district's curriculum.

RA 26-172

EDUCATION DEPARTMENT[281]

Regulatory Analysis

Notice of Intended Action to be published: 281—Chapter 21
"Community Colleges"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 256.139 as enacted by 2026 Iowa Acts, House File 2610

State or federal law(s) implemented by the rulemaking: Iowa Code section 256.139 as enacted by 2026 Iowa Acts, House File 2610

Public Hearing

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

August 11, 2026 9 to 10 a.m.	Room B50 Grimes State Office Building Des Moines, Iowa Via videoconference: meet.google.com/qjc-zbvu-pmx Or dial: (US) +1 410.995.8223 PIN: 697 039 136#

Public Comment

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

Thomas A. Mayes, Rules Coordinator
Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, Iowa 50319
Phone: 515.281.8661
Email: thomas.mayes@iowa.gov

Purpose and Summary

This proposed rulemaking implements 2026 Iowa Acts, House File 2610, by establishing a statewide common course numbering system and a statewide lower division general education framework for Iowa community colleges. This proposed rulemaking establishes processes for identifying equivalent courses, assigning common course numbers, developing common course descriptions and learning outcomes through a faculty process, and implementing a common lower division general education framework.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

The primary costs of this proposed rulemaking will be borne by Iowa community colleges, which will incur one-time implementation costs associated with reviewing and aligning courses and updating student information systems, registration systems, degree audit systems, catalogs, transcripts, advising materials, and other institutional processes.

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

Students enrolled in Iowa community colleges will be the primary beneficiaries of the proposed rulemaking through increased transparency regarding course equivalencies and transferability, more consistent lower division general education requirements, improved academic advising, reduced duplication of coursework, and more efficient pathways toward certificate and degree completion.

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 is expected to affect all 15 Iowa community colleges; approximately 120,000 community college students enrolled annually in credit-bearing coursework; thousands of transferable lower division courses offered statewide; and student information systems, registration systems, degree audit systems, advising resources, catalogs, and transcript processes maintained by each community college.

- **Qualitative description of impact:**

The expected impacts of this proposed rulemaking include increased transparency regarding course equivalencies and transferability; greater consistency in lower division general education requirements; improved academic advising and degree planning; reduced duplication of coursework following student transfer; more efficient degree completion pathways; increased consistency among institutions while maintaining faculty participation in determining course equivalencies and learning outcomes; and improved statewide coordination among districts offering concurrent enrollment, community colleges and transfer institutions.

3. **Costs to the State:**

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

The Department will incur administrative costs associated with implementation, including coordinating statewide faculty and institutional workgroups, developing and maintaining statewide guidance and implementation resources, maintaining statewide common course numbering information, providing technical assistance to community colleges, and monitoring implementation and compliance with statutory requirements.

- **Anticipated effect on State revenues:**

This proposed rulemaking is not expected to have a direct impact on State revenues.

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

This proposed rulemaking requires one-time implementation costs associated with updating institutional systems, aligning courses with statewide equivalencies and the common lower division general education framework, revising advising and catalog materials, and participating in statewide implementation activities. This proposed rulemaking is intended to improve student transfer between districts offering concurrent enrollment, Iowa community colleges, and transfer institutions; increase transparency regarding course equivalencies and general education requirements; reduce unnecessary duplication of coursework; improve advising efficiency and degree planning; support timely degree completion; and promote statewide consistency while preserving institutional responsibility for curriculum and instruction.

Failure to adopt this proposed rulemaking would prevent implementation of statutory requirements enacted by 2026 Iowa Acts, House File 2610.

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

The Department determined that rulemaking is the least costly and least intrusive method available to implement statutory requirements and provide statewide consistency.

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

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

No other methods were seriously considered by the Department since the method proposed is the most cost-efficient and seamless for all entities involved.

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

Alternative methods were rejected because they would lead to additional burdens on educational entities 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?

This proposed rulemaking is not expected to have an impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind subrule 21.4(1) and adopt the following **new** subrule in lieu thereof:

21.4(1) *General education.* General education is intended to provide breadth of learning to the community college experience. General education imparts common knowledge, promotes intellectual inquiry, and stimulates the examination of different perspectives, thus enabling people to function effectively in a complex and changing world. General education courses are not intended to be developmental in nature. Each community college is responsible for local implementation, publication, and assessment of student learning of its general education courses while ensuring ongoing compliance with the statewide lower division general education framework.

a. Uniform framework. Effective July 1, 2027, all community colleges will implement the statewide lower division general education framework for associate of arts (AA) and associate of science (AS) awards pursuant to Iowa Code section 256.139 as enacted by 2026 Iowa Acts, House File 2610.

b. Core disciplinary categories. The statewide lower division general education framework shall be established by the department and consist of the following four core disciplinary categories: communications, humanities, social science, and mathematics and science. To ensure seamless systemwide transferability, the department will collaborate with community colleges and consult with the liaison advisory committee on transfer students and the board of regents on the administration of the framework. The department has final administrative authority over the inclusion and modification of these categories within the statewide lower division general education framework.

c. Credit allocation guidelines. The specific credit allocation and credit distribution rules in the core disciplinary categories identified in paragraph 21.4(1)*"b"* will be broadly aligned with the transfer standards developed pursuant to the statutory articulation pathways authorized by Iowa Code section 262.9(31). The department shall coordinate with the community colleges and the board of regents to integrate these standards into the statewide lower division general education framework. The department-issued Iowa General Education Lower Division Framework Operational Guide will establish the administrative workflows necessary to submit, audit, and add courses, as well as the collaborative processes for updating credit allocations.

d. Statewide common course numbering integration. All courses approved to fulfill a distribution category requirement within the statewide lower division general education framework will follow the structural elements of paragraph 21.4(7)*"a."*

ITEM 2. Adopt the following **new** subrule 21.4(7):

21.4(7) *Statewide common course numbering system.* To ensure statewide transfer and alignment, all credit-bearing community college courses shall comply with requirements of the statewide common course numbering system pursuant to Iowa Code section 256.139 as enacted by 2026 Iowa Acts, House File 2610.

a. Structural elements. A common course entry within the centralized statewide common course numbering directory consists of the following standardized elements:

(1) Course prefix.
(2) Course number.
(3) Course name.
(4) Course credit hours.
(5) Course description.
(6) Course learning outcomes.

b. Central registry and system maintenance. The department will maintain a centralized statewide common course numbering directory. Procedural guidance, submission timelines and administrative workflows will be established within the Iowa Common Course Numbering Operational Guide.

c. Equivalent course identification. The department will maintain a centralized statewide common course numbering directory. New courses will be submitted by institutions for department approval prior to adoption by a community college.

d. Statewide integration. Standardized course identifiers from the statewide common course numbering system will be utilized universally across all community college course catalogs, registration systems, and official student transcripts.

e. Rule of construction. Individual community colleges retain the autonomy to include additional learning outcomes to fulfill unique regional or transfer needs, provided the course includes all common course outcomes.

RA 26-173

EDUCATION DEPARTMENT[281]

Regulatory Analysis

Notice of Intended Action to be published: 281—Chapter 41
"Special Education"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 256.7 and 256B.3
State or federal law(s) implemented by the rulemaking: Iowa Code chapter 256B and 34 CFR Part 300

Public Hearing

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

August 11, 2026 9 to 10 a.m.	Room B50 Grimes State Office Building Via videoconference: meet.google.com/qjc-zbvu-pmx Or dial: (US) +1 410.995.8223 PIN: 697 039 136#

Public Comment

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

Thomas A. Mayes, Rules Coordinator
Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, Iowa 50319
Phone: 515.281.8661
Email: thomas.mayes@iowa.gov

Purpose and Summary

These proposed technical corrections provide additional support for students with disabilities who are placed outside of their district of residence.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

School districts, area education agencies, and the Department will bear any costs.
- **Classes of persons that will benefit from the proposed rulemaking:**

Schools and families will benefit from the clarity this proposed rulemaking will provide.

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:**

There is no known quantitative impact.

- **Qualitative description of impact:**

There is an unquantifiable qualitative impact associated with increased rule clarity.

3. **Costs to the State:**

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

The Department will bear routine enforcement costs (e.g., the costs of monitoring and enforcing any school law).

- **Anticipated effect on State revenues:**

No effects were noted or anticipated.

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

The statute requires rules, so no comparison is necessary.

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

The statute requires rules, so no determination was made.

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

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

The statute requires rules, so no alternatives were considered.

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

The statute requires rules, so no alternatives were considered.

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?

There is no known impact on small business.

Text of Proposed Rulemaking

ITEM 1. Amend paragraph **41.116(4)"b"** as follows:

b. Additional questions concerning special school placement. When some or all of an eligible individual's special education is to be provided in a special school <u>(which, for purposes of this rule, is defined as an educational environment for students with disabilities, including anything labelled as a special school, special program, or separate location, outside of the public school building that the child would otherwise attend)</u>, the individual's IEP, or an associated or attached document, shall include specific answers to the following additional four questions:

(1) to (4) No change.

ITEM 2. Amend paragraph **41.903(2)"a"** as follows:

a. Ensuring that all the requirements related to the development of each eligible individual's IEP are met, including attending or otherwise participating in each eligible individual's IEP team meetings.

RA 26-174

HISTORICAL DIVISION[223]

Regulatory Analysis

Notice of Intended Action to be published: 223—Chapters 41 and 47
"Rescission of State Historic Preservation Office Chapters"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 15.121 and 427.16
State or federal law(s) implemented by the rulemaking: Iowa Code sections 15.121 and 427.16

Public Hearing

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

August 11, 2026 9:15 to 9:30 a.m.	Via Microsoft Teams Information about Teams participation can be found at opportunityiowa.gov/about/iowa-economic-development-authority/ieda-red-tape-review

Public Comment

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

Reid Nennig
Iowa Economic Development Authority
1963 Bell Avenue, Suite 200
Des Moines, Iowa 50315
Email: reid.nennig@iowafinance.com

Purpose and Summary

Pursuant to Executive Order 10, the Authority proposes to rescind Chapters 41 and 47. The chapters were adopted by the Department of Cultural Affairs (Department) pursuant to Iowa Code section 303.2 and chapter 303, subchapter II. The Department's former responsibilities were divided between the Department of Administrative Services (DAS) and the Authority by 2023 Iowa Acts, Senate File 514.

Chapter 41 describes the survey and registration of cultural resources program administered by the State Historic Preservation Officer (SHPO) and staff of the State Historic Preservation Office (Office). The chapter will be replaced with a new 261—Chapter 419 as part of a concurrent rulemaking (**RA 26-169**, IAB 7/22/26).

Chapter 47 describes the responsibilities and policies of the SHPO and staff of the Office relating to the historic property rehabilitation tax exemption available pursuant to Iowa Code section 427.16. The chapter will be replaced with a new 261—Chapter 418 as part of a concurrent rulemaking (**RA 26-168**, IAB 7/22/26).

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

The proposed rescission of the chapters does not impose any costs.

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

Rescinding and renumbering chapters will provide clarity about the responsibilities of the Authority.

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:**

Rescission of the chapters does not impose any costs.

- **Qualitative description of impact:**

Rescinding and renumbering chapters will provide clarity about the responsibilities of the Authority.

3. **Costs to the State:**

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

There are none.

- **Anticipated effect on State revenues:**

Rescission of the chapters has no anticipated impact on State revenues.

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

The rescission of the chapters does not impose any costs. Rescinding and renumbering chapters will provide clarity about the responsibilities of the Authority.

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

The Authority has not identified any less costly methods or less intrusive methods for administering the programs.

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

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

The Authority did not consider any other methods.

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

The Authority did not consider any other methods.

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 rescission of chapters does not have a substantial impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind and reserve **223—Chapter 41**.

ITEM 2. Rescind and reserve **223—Chapter 47**.

RA 26-175

HUMAN SERVICES DEPARTMENT[441]

Regulatory Analysis

Notice of Intended Action to be published: 441—Chapter 110
"Child Development Homes and Child Care Homes with
a Child Care Assistance Provider Agreement"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 234.6 and 237A
State or federal law(s) implemented by the rulemaking: Iowa Code section 234.6 and chapter 237A

Public Hearing

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

August 11, 2026 10 a.m.	Microsoft Teams Meeting ID: 236 367 247 016 22 Passcode: Zz9hm7xR

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 chapter was reviewed pursuant to Executive Order 10. During that review, it was determined that because there are many similarities between registered child development homes and child care homes with a child care provider agreement, the rules in 441—Chapter 120 could be integrated into Chapter 110, with specific rules for each category of child care home. By combining these rules into one chapter, the Department removed duplicative content and organized the new chapter in a way that the public can still find the information based on the type of child care home in question. This proposed chapter establishes registration procedures for child development homes. Included are application and renewal procedures, standards for providers, and procedures for compliance checks and complaint investigations. The proposed chapter also establishes procedures for child care homes that have a child care assistance provider agreement to receive child care assistance funds.

Analysis of Impact

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

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

There is not a cost to this proposed rulemaking.

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

Child development home employees and clients will benefit by having clear, updated, and streamlined rules.

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:**

There is no expected quantitative impact.

- **Qualitative description of impact:**

This proposed chapter establishes registration procedures for child development homes and also establishes procedures for child care homes that have a child care assistance provider agreement to receive child care assistance funds.

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 the programs described in this proposed rulemaking.

- **Anticipated effect on State revenues:**

This proposed rulemaking has no impact on State revenues.

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

Rulemaking is appropriate and required under Iowa Code sections 237A.3A(3) and 237A.12.

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 is not expected to have an impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind 441—Chapter 110 and adopt the following **new** chapter in lieu thereof:

CHAPTER 110
CHILD DEVELOPMENT HOMES AND CHILD CARE HOMES WITH A CHILD CARE ASSISTANCE PROVIDER AGREEMENT

441—110.1(237A) Definitions.

"Adult" means a person 18 years of age or older.

"Assistant" means a responsible person 14 years of age or older employed by the child care provider. The assistant may never be left alone with children. Ultimate responsibility for supervision is with the child care provider.

"Category," when referring to category A, B, or C, means one of the three categories of standards for child development homes established by Iowa Code section 237A.3A(3)*"a."*

"Child" means the same as defined in Iowa Code section 237A.1.

"Child care" means the same as defined in Iowa Code section 237A.1.

"Child care assistance provider agreement" means the approved form to receive payment under the child care assistance program.

"Child care facility" or *"facility"* means the same as defined in Iowa Code section 237A.1.

"Child care home" means the same as defined in Iowa Code section 237A.1.

"Child development home" means the same as defined in Iowa Code section 237A.1.

"Child support services" means the same as defined in Iowa Code section 252J.1(2).

"Coaching" means a relationship-based process led by an expert to build capacity for specific professional dispositions, skills, and behaviors and is focused on performance-based outcomes.

"Education" means formal coursework offered through a state-approved accredited secondary school, college, or university.

"Infant" means the same as defined in Iowa Code section 237A.1.

"Involvement with child care" means the same as defined in Iowa Code section 237A.1.

"Nonregistered child care home" means a child care home that has an approved payment application and a current child care assistance provider agreement with the department. Nonregistered child care homes are required to meet minimum health and safety standards under the child care and development block grant under 45 CFR 98.41 as amended to August 1, 2026.

"Parent" means parent or legal guardian.

"Person subject to an evaluation" means the same as defined in Iowa Code section 237A.5.

"Professional development" means a continuum of learning activities designed to prepare and support individuals for work with children and families, including coaching, education, and training.

"Provider" means the person or program that applies for registration to provide child care and is approved as a child development home or a nonregistered child care home.

"Registration" means the process by which child care providers certify that they comply with rules adopted by the department.

"Registration certificate" means the written document issued by the department to publicly state that the provider has certified in writing compliance with the minimum requirements for registration of a child development home.

"Relative" means grandparents, great grandparents, aunts, uncles, and siblings living in a separate residence.

"School" means the same as defined in Iowa Code section 237A.1.

"Transgression" means the same as defined in Iowa Code section 237A.1.

"Training" means a learning experience that addresses a specific topic of professional relevance that builds or enhances knowledge.

441—110.2(237A) Application for registration as a child development home or payment as a nonregistered child care home.

110.2(1) A child development home provider shall apply for registration on the Application for Child Development Home Registration form.

110.2(2) A nonregistered provider shall apply for payment as a nonregistered child care home on the Payment Application for Nonregistered Provider form.

441—110.3(237A) Renewal of registration or payment application. Renewal of registration or payment application shall be completed every 24 months. To request renewal, a provider shall submit a renewal application on the department-approved form and supply to the department all training completion evidence either through certificates or as updated in Iowa's early childhood and school age professional workforce registry (i-PoWeR).

441—110.4(237A) Compliance checks. Prior to child development home registration, a site visit to inspect for compliance with health, safety, and fire standards will be completed. An unannounced compliance visit will be conducted not less than annually to each child development home and nonregistered child care home.

441—110.5(237A) Parental access. Parents shall be afforded unlimited access to their children and to the people caring for their children during the normal hours of operation or whenever their children are in the care of the child development home or nonregistered child care home unless parental contact is prohibited by court order.

441—110.6(237A) Number of children.

110.6(1) *Standards.* The number of children in a child development home or nonregistered child care home shall conform to the following standards.

a. *Registered child development home limits.* Except as provided in subrule 110.6(3), no greater number of children shall be received for care at any one time than the number authorized on the registration certificate.

b. *Nonregistered child care home limits.* No more than six children shall receive care at any one time if at least one child is school-aged.

110.6(2) *Children counted.* The number of children counted is as stated in Iowa Code section 237A.3A(4).

110.6(3) *Exception for emergency school closing.* On days when schools start late, are dismissed early, or are canceled or closed due to emergencies such as inclement weather, physical plant failure, structural damage, or public health emergency, a child development home may have additional children present in accordance with the authorization for the registration category of the home and subject to all of the following conditions:

a. One or more of the following conditions are applicable to each of the additional children present in the child development home:

(1) The home provides care to the child on a regular basis for periods of less than two hours.

(2) If the child were not present in the child development home, the child would be unattended.

(3) The home regularly provides care to a sibling of the child.

b. The provider shall maintain a written record, including the date of the emergency school closing, the reason for the closing, and the number of children in care on that date.

441—110.7(237A) Provider requirements.

110.7(1) *Provider.* The provider shall:

a. Give careful supervision at all times.

b. Exchange information with the parent of each child frequently to enhance the quality of care.

c. Give consistent, dependable care and be capable of handling emergencies.

d. Be present at all times, except when emergencies occur or an absence is planned, at which time care shall be provided by a department-approved substitute as permitted for a child development home under subrule 110.7(2).

e. Be free of the use of illegal drugs and not under the influence of alcohol or any prescription or nonprescription drug that could impair the provider's ability to give careful supervision.

110.7(2) *Substitutes in child development homes.* Any designated substitute shall have the same responsibility for providing adequate and appropriate supervision. Ultimate responsibility for supervision shall be with the provider.

a. All standards in this chapter regarding supervision and care of children shall apply to substitutes.

b. Except in emergency situations, the provider shall inform parents in advance of the planned use of a substitute.

c. The substitute must be 18 years of age or older.

d. Use of a substitute shall be limited to:

(1) No more than 25 hours per month.

(2) An additional period of up to two weeks in a 12-month period.

e. The provider shall maintain a written record of the number of hours care is provided by a substitute, including the date of the care and the name of the substitute.

441—110.8(237A) Standards. Conditions in the home shall be safe, sanitary, and free of hazards.

110.8(1) *Facility requirements.*

a. The home shall have a telephone with emergency numbers for police, fire, ambulance, and the poison information center accessible.

b. The phone number for each child's parent, and for a responsible person who can be reached when the parent is not available, shall be accessible.

c. All travel vehicles must have a copy of emergency parent contact information in the vehicle.

d. Electrical wiring shall be maintained, and all accessible electrical outlets shall be tamper-resistant outlets or shall be safely capped. Electrical cords shall be properly used and in the manner for which they were designed.

e. Combustible materials shall be kept a minimum of three feet away from furnaces, stoves, water heaters, and gas dryers.

f. Approved safety gates at stairways and doors shall be provided and used as needed.

g. Annual laboratory analysis of a private water supply shall be conducted to show satisfactory bacteriological quality. When children under the age of two are to be cared for, the analysis shall include a nitrate analysis. When private water supplies are determined unsuitable for drinking, commercially bottled water or water treated through a process approved by the department shall be provided.

h. A safety barrier shall surround any heating stove or heating element.

i. The home shall have at least one 2A 10BC-rated fire extinguisher located in a visible and readily accessible place on each child-occupied floor.

j. The home shall have at least one single-station, battery-operated, UL-approved smoke detector in each child-occupied room and at the top of every stairway. The provider shall test each smoke detector monthly and keep a record of testing for inspection purposes.

k. Smoking and the use of tobacco products shall be prohibited at all times in the home and in every vehicle in which children receiving care in the home are transported. Smoking and the use of tobacco products shall be prohibited in the outdoor play area during the home's hours of operation. "No smoking" signs shall be posted at every entrance of the child care home and in every vehicle used to transport children. All signs shall include:

(1) The telephone number for reporting complaints, and

(2) The internet address of the department where complaints can be filed.

l. Homes served by a private sewage disposal system shall be operated and maintained to ensure the system is properly treating the wastewater and not creating an unsanitary condition in the environment. Discharge of untreated wastewater from private sewage disposal systems is prohibited.

m. A provider operating in a facility built before 1978 shall assess and control lead hazards. To comply with this provision, the provider shall:

(1) Determine whether painted surfaces on the interior or exterior of the facility are chipping, peeling, cracking, or in need of repair. Painted surfaces include walls, ceilings, windows, doors, stairs, and woodwork; and

(2) If painted surfaces are in need of repair, the home shall hire an Iowa certified lead-safe renovator to make repairs. Iowa lead-safe renovators shall apply interim controls on any chipping, peeling, or cracking paint found, using lead-safe work methods in accordance with and as defined by department as set forth in 481—Chapters 469 and 470.

n. The child development home or nonregistered child care home shall be located in a single-family residence that is owned, rented, or leased by the person or, for dual registrations, at least one of the persons named on the child development home's certificate of registration.

o. Any driver who transports children for any purpose shall have a valid driver's license and adequate motor vehicle insurance that authorizes the driver to operate the type of vehicle being driven. Child restraint devices shall be utilized in compliance with Iowa Code section 321.446.

p. Providers shall inform parents of the presence of any pet in the home.

(1) Each dog or cat in the household shall undergo an annual health examination by a licensed veterinarian. Veterinary examinations shall be documented on a veterinary health certificate or record of standard veterinary preventative care. This examination shall verify the animal's routine immunizations are current and there is no evidence of endoparasites and ectoparasites.

(2) Aquariums shall be well maintained and installed in a manner that prevents children from accessing the water or pulling over a tank.

(3) All animal waste shall be immediately removed from the children's areas and properly disposed of. Children cannot perform any feeding or care of pets or cleanup of pet waste.

(4) No animals shall be allowed in the food preparation, food storage, or serving areas during food preparation and serving times.

q. Using an injury report form, the provider shall document all injuries needing first aid or medical care. The form shall be completed on the date of occurrence, shared with the parent, and maintained in the child's file.

r. The provider shall have written policies regarding the care of mildly ill children and the exclusion of children due to illness and shall inform parents of these policies.

s. The provider shall have written policy and procedures for responding to health-related emergencies.

t. The certificate of registration shall be displayed in a conspicuous place.

u. Serious injuries, as defined in Iowa Code section 702.18, that occur in a child care facility or when a child is in the care of child care facility staff shall be reported to the department within 24 hours of the incident. Serious injuries shall be documented and information maintained in the child's file.

110.8(2) *Use of outdoor space.*

a. A safe outdoor play area shall be maintained in good condition throughout the year. The play area shall:

(1) Be fenced off when located on a busy thoroughfare or near a hazard that could be injurious to a child.

(2) Have both sunshine and shade areas.

(3) Be kept free from litter, rubbish, and flammable materials.

(4) Be free from contamination by the drainage or ponding of sewage, household waste, or storm water.

b. When there is a swimming or wading pool on the premises:

(1) The wading pool shall be drained daily and shall be inaccessible to children when it is not in use.

(2) An aboveground or in-ground swimming pool that is not fenced shall be covered whenever the pool is not in use. The cover shall meet or exceed the standards set forth by ASTM International intended to reduce the risk of drowning by inhibiting access to the water by children under five years of age.

(3) An uncovered aboveground swimming pool shall be enclosed with an approved fence that is nonclimbable and is at least four feet high.

(4) An uncovered in-ground swimming pool shall be enclosed with an approved fence that is nonclimbable and is at least four feet high and flush with the ground.

c. If children are allowed to use an aboveground or in-ground swimming pool:

(1) Written permission from parents shall be available for review.

(2) Equipment needed to rescue a child or adult shall be readily accessible.

(3) The child care provider shall accompany the children and provide constant supervision while the children use the pool.

(4) The child care provider shall complete training in cardiopulmonary resuscitation (CPR) for infants, toddlers, and children, according to the criteria of the American Red Cross or the American Heart Association.

110.8(3) *Medications and hazardous materials.*

a. All medicines and poisonous, toxic, or otherwise unsafe materials shall be secured from access by a child.

b. A first-aid kit shall be available and easily accessible whenever children are in the child development home or nonregistered child care home, in the outdoor play area, in vehicles used to transport children, and on field trips. The kit shall be sufficient to address first aid related to minor injury or trauma and shall be stored in an area inaccessible to children. The kit shall at a minimum include adhesive bandages, bottled water, tweezers, and disposable plastic gloves.

c. Medications shall be given only with the parent's or doctor's written authorization. Each prescribed medication shall be accompanied by a physician's or pharmacist's direction. Both nonprescription and prescription medications shall be in the original container with directions intact and labeled with the child's name. All medications shall be stored properly and, when refrigeration is required, stored in a separate, covered container to prevent contamination of food or other medications. All medications shall be stored so they are inaccessible to children. Any medication administered to a child shall be recorded, including the name of the medication, the date and time of administration, and the amount administered.

d. The provider shall establish procedures related to infectious disease control and handling of any bodily excrement or discharge or blood. Soiled diapers shall be stored in containers separate from other waste.

110.8(4) *Emergency plans.* Emergency plans in case of human-made or natural disaster shall be written and posted by the primary and secondary exits. The plans shall clearly map building evacuation routes and tornado and flood shelter areas.

a. Fire and tornado drills shall be practiced monthly, and the provider shall keep documentation evidencing compliance with monthly practice on file for the current year and the previous year.

b. The provider must have procedures in place for the following:

(1) Evacuation to safely leave the facility.

(2) Relocation to a common, safe location after evacuation.

(3) Shelter-in-place to take immediate shelter where the child is when it is unsafe to leave that location due to the emergent issue.

(4) Lockdown to protect children and providers from an external situation.

(5) Communication and plans for reunification with families.

(6) Continuity of operations.

(7) To address the needs of individual children, including those with functional or physical access needs.

110.8(5) *Safe sleep.*

a. The provider shall follow safe sleep practices as recommended by the American Academy of Pediatrics for infants under the age of one. Infant sleep shall conform to the following standards:

(1) Infants shall always be placed on their backs for sleep.

(2) Infants shall be placed on a firm mattress with a tight-fitted sheet that meets U.S. Consumer Product Safety Commission standards.

(3) Infants cannot be allowed to sleep on a bed, sofa, air mattress, or other soft surface.

(4) No toys, soft objects, stuffed animals, pillows, bumper pads, blankets, or loose bedding shall be allowed in the sleeping area with the infant.

(5) No co-sleeping shall be allowed.

(6) Sleeping infants shall be actively observed by sight and sound.

(7) If an alternate sleeping position is needed, a signed physician or physician associate authorization with statement of medical reason is required.

b. No child shall be allowed to sleep in any item not designed for sleeping, such as an infant seat, car seat, swing, or bouncy seat.

c. A crib or criblike furniture that has a waterproof mattress covering and sufficient bedding to enable a child to rest comfortably and that meets the current standards or recommendations from the U.S. Consumer Product Safety Commission or ASTM International for juvenile products shall be provided for each child under two years of age if developmentally appropriate. Crib railings shall be fully raised and secured when the child is in the crib. A crib or criblike furniture shall be provided for the number of children present at any one time. The home shall maintain all cribs or criblike furniture and bedding in a clean and sanitary manner. There shall be no restraining devices of any type used in cribs.

d. All items used for sleeping must be used in compliance with manufacturer standards for the age and weight of the child.

110.8(6) *Discipline.* Discipline shall conform to the following standards:

a. Corporal punishment, including spanking, shaking, and slapping, shall not be used.

b. Punishment that is humiliating or frightening or that causes pain or discomfort to the child shall not be used.

c. Punishment cannot be administered because of a child's illness, or progress or lack of progress in toilet training, nor shall punishment or threat of punishment be associated with food or rest.

d. No child shall be subjected to verbal abuse, threats, or derogatory remarks about the child or the child's family.

e. Discipline shall emphasize prevention by having clear and consistent rules and by teaching children self-control, self-esteem, and respect for the rights of others.

110.8(7) *Meals and snacks.*

a. Registered child development homes shall provide regular meals, midmorning snacks, and midafternoon snacks.

(1) The meals and snacks shall be well-balanced, nourishing, and in appropriate amounts as defined by the USDA Child and Adult Care Food Program.

(2) Nonregistered child care homes do not have to meet the USDA Child and Adult Care Food Program.

b. Children may bring food to the child development home or nonregistered child care home for their own consumption but cannot be required to provide their own food.

c. Clean, sanitary drinking water shall be readily available to children in indoor and outdoor areas throughout the day.

110.8(8) *Activity program.* There shall be an activity program that promotes self-esteem and exploration and includes:

a. Active play.

b. Quiet play.

c. Activities for large-muscle development.

d. Activities for small-muscle development.

e. Play equipment and materials in a safe condition, for both indoor and outdoor activities that are developmentally appropriate for the ages and number of children present.

441—110.9(237A) Files.

110.9(1) The child development home provider shall maintain a file that contains the following:

a. A physical examination report within six months of becoming registered. Acceptable physical examinations shall be documented on the Child Care Provider Physical Examination Report form. All children residing in the household must have the medical documentation outlined in paragraphs 110.9(4)*"d," "f,"* and *"g."*

b. i-PoWeR records or certificates verifying required training completion.

110.9(2) An individual file for each staff assistant in a child development home shall be maintained and contain the following:

a. Documentation from the department that confirms the required record checks have been completed and authorizes or conditionally limits the person's involvement with child care.

b. A completed Child Care Provider Physical Examination Report form.

c. Certification of a minimum of two hours of approved training relating to the identification and reporting of child abuse as required by Iowa Code section 232.69.

110.9(3) An individual file for each substitute in a child development home shall be maintained and shall contain the following:

a. Documentation from the department that confirms the required record checks have been completed and authorizes or conditionally limits the person's involvement with child care.

b. A completed Child Care Provider Physical Examination Report form.

c. Certification of a minimum of two hours of approved training relating to the identification and reporting of child abuse as required by Iowa Code section 232.69.

d. Certification in first aid and CPR.

e. Certification or other documentation that minimum health and safety training has been completed.

110.9(4) Children's files. An individual file for each child shall be maintained and updated annually or when the provider becomes aware of changes. If the child meets the definition of homelessness as defined by Section 725(2) of the McKinney-Vento Homeless Education Assistance Act as amended to August 1, 2026, the family shall receive a 60-day grace period to obtain medical documentation. The file shall contain:

a. Identifying information including at a minimum the child's name, birth date, and address.

b. Parent/guardian contact information.

c. Emergency contacts and persons who can pick up the child as authorized by the parent.

d. Contact information and authorization of emergency medical and dental services.

e. An admission physical examination report signed by a licensed medical doctor, doctor of osteopathy, chiropractor, physician associate, or advanced registered nurse practitioner.

(1) The date of the physical examination cannot be more than 12 months before the child's first day of attendance at the child development home or non-regulated child care home.

(2) The written report shall include the child's past health history; status of the child's present health, allergies, and restrictive conditions; and recommendations for continued care when necessary.

(3) For a child who is five years of age or older and enrolled in school, a statement of health status signed by the parent or legal guardian may be substituted for the physical examination report.

(4) The examination report or statement of health status shall be on file before the child's first day of care.

f. For children under the age of six, a statement of health condition signed by a licensed medical doctor, doctor of osteopathy, chiropractor, physician associate, or advanced registered nurse practitioner and submitted annually from the date of the admission physical examination. For a child who is enrolled in school, a statement of health status signed by the parent or legal guardian may be substituted for the statement of health.

g. For each school-age child, on the first day of attendance, documentation of a physical examination that was completed at the time of school enrollment or since.

h. A signed and dated immunization certificate provided by the department. For the school-age child, a copy of the most recent immunization record shall be acceptable. Documentation of a valid certificate of immunization exemption (religious or medical) or provisional certificate of immunization may be submitted in lieu of a certificate of immunization.

i. For any child with allergies, a written emergency care plan in case of an allergic reaction. A copy of this information shall accompany the child if the child leaves the premises.

j. Documentation that is signed by the parent and names of persons authorized to pick up the child. The authorization shall include the name, telephone number, and relationship of the authorized person to the child.

k. Written permission from the parent for the child to attend activities away from the child development home or nonregistered child care home.

l. Injury report forms documenting injuries requiring first aid or medical care.

441—110.10(237A) Professional development.

110.10(1) *Required training.*

a. Prior to registration or approval as a nonregistered child care home, the provider shall complete minimum health and safety trainings, approved by the department, in all of the following areas:

(1) Prevention and control of infectious disease, including immunizations.

(2) Prevention of sudden infant death syndrome and use of safe sleep practices.

(3) Administration of medication, consistent with standards for parental consent.

(4) Prevention of and response to emergencies due to food and allergic reactions.

(5) Building and physical-premises safety, including identification of and protection from hazards that can cause bodily injury, such as electrical hazards, bodies of water, and vehicular traffic.

(6) Prevention of shaken baby syndrome and abusive head trauma.

(7) Emergency preparedness and response planning for emergencies resulting from a natural disaster or a human-caused event.

(8) Handling and storage of hazardous materials and the appropriate disposal of biocontaminants.

(9) Precautions in transporting children.

(10) Child development.

b. Prior to registration or approval as a nonregistered child care home, the provider shall complete two hours of Iowa's training for mandatory reporting of child abuse as required by Iowa Code section 232.69. The provider shall maintain a valid certificate indicating expiration date.

c. Prior to registration or approval as a nonregistered child care home, the provider shall complete pediatric first-aid and pediatric CPR training that meets the following requirements:

(1) Training shall be provided by a nationally-recognized training organization, such as the American Red Cross, American Heart Association, National Safety Council, American Safety and Health Institute, or MEDIC First Aid or by an equivalent trainer using curriculum approved by the department.

(2) The provider shall maintain a valid certificate indicating the date of first-aid training and the expiration date.

(3) The provider shall maintain a valid certificate indicating the date of CPR training and the expiration date.

d. The provider must earn 12 contact hours of training each calendar year from approved subject areas from the Council for Professional Recognition or approved content areas from the National Afterschool Association.

e. During each calendar year, the nonregistered child care home provider shall receive a minimum of three hours of training from approved content areas. If course content overlaps between calendar years, hours may still count towards professional development requirements.

f. Minimum health and safety training may be required if content has significant changes that the department warrants that the training be renewed.

g. A child development home provider who has completed training through a child care resource and referral agency or community college within six months prior to initial registration shall be permitted to count the training toward the provider's total training required during the initial registration.

110.10(2) *Approved trainings.*

a. Professional development contact hours can be coaching, education, or training provided by a department-approved entity.

b. Coaching contact hours may only be used to meet up to half of an individual's annual professional development requirement.

c. The department may randomly monitor any state-approved professional development for quality control purposes.

d. Professional development conducted with staff during the hours of operation of the facility, during staff lunch hours, or while children are resting cannot diminish supervision provided to children. The provider cannot be actively engaged in care and supervision while simultaneously participate in training.

e. A professional development organization not approved by the department may submit for review to the department a request for child care training approval. All approvals unless otherwise specified shall be valid for five years. The department will issue its decision within 30 business days of receipt of a complete request.

f. Department-approved entities must provide participants a professional development certificate for approved professional development contact hours.

441—110.11(237A) Child development home registration; child care assistance provider agreement and payment application for nonregistered providers.

110.11(1) Child development home registration.

a. The department will issue a Certificate of Registration form when an applicant meets all requirements for registration.

b. Registration will be denied or revoked if the department finds a hazard to the safety and well-being of a child and the provider cannot correct or refuses to correct the hazard, even though the hazard may not have been specifically listed under the health and safety rules. Registration may also be denied or revoked if the department determines that the provider has failed to comply with standards imposed by law and these rules.

110.11(2) Child care assistance provider agreement and payment application for nonregistered providers decision.

a. The department will approve a payment agreement application when an applicant meets the requirements.

b. The child care assistance provider agreement will be denied or revoked if the department finds a hazard to the safety and well-being of a child and the provider cannot correct or refuses to correct the hazard, even though the hazard may not have been specifically listed under the health and safety rules. The child care assistance provider agreement may also be denied or revoked if the department determines that the provider has failed to comply with standards imposed by law and these rules.

110.11(3) Record checks.

a. State and national record checks. The department will conduct Iowa criminal history record and child abuse record checks for each registrant, substitute or staff member, anyone living in the home who is 14 years of age or older, and anyone having access to a child when the child is alone. The department will conduct national criminal history record checks, based on fingerprints, for each registrant, substitute or staff member, anyone living in the home who is 18 years of age or older, and anyone 18 years of age or older having access to a child when the child is alone. In accordance with Iowa Code section 726.23, minors under the age of 18 will not be subject to the fingerprint requirement.

(1) The purpose of these record checks is to determine whether a person has committed a transgression that prohibits or limits the person's involvement with child care.

(2) The department may also conduct criminal history record and child abuse record checks in other states and may conduct dependent adult abuse, sex offender registry, and other public or civil offense record checks in Iowa or other states.

b. Authorization. The person subject to record checks shall complete the Record Check Authorization form, Waiver Agreement form, federal fingerprint card, and any other forms required by the department of public safety to authorize the release of records.

c. Iowa records checks. Checks and evaluations of Iowa child abuse and criminal history records will be completed before the person's involvement with child care. Iowa records checks will be repeated at a minimum of every two years and when the department or the registrant becomes aware of any possible transgressions committed by that person. The department is responsible for the cost of conducting the Iowa records checks.

d. National criminal history record checks. Fingerprint-based checks of national criminal history records will also be completed before a person's involvement with child care. This requirement will be for an initial application for registration or a renewal application for registration. The national criminal history record check will be repeated for each person subject to the check every four years and when the department or registrant becomes aware of any new transgressions committed by that person in another state. The department is responsible for the cost of conducting the national criminal history record check.

(1) The registrant/provider is responsible for any costs associated with the taking of fingerprints of all persons subject to record checks and for submitting the fingerprints to the department so that the national criminal history record check can be completed. Fingerprints may be taken (rolled) by law enforcement agencies or by agencies or companies that specialize in taking fingerprints and are approved by the department.

(2) The department will provide fingerprints to the department of public safety no later than ten business days after receipt of the fingerprint cards. The department will submit the fingerprints on forms or in a manner prescribed by the department of public safety.

(3) The department may rely on the results of previously conducted national criminal history record checks when a person subject to a record check in one child development home or child care home submits a request for involvement with child care in another child development home or child care home, so long as the person's national criminal history record check is within the allowable four-year time frame. All initial or new applications shall require a new national criminal history record check.

e. Mandatory and mandatory time-limited prohibition. A person with any convictions or founded abuse reports as defined in Iowa Code section 237A.5(2)*"i"* is prohibited from involvement with child care.

f. Evaluation required. For all other transgressions, and as requested, the department will evaluate the transgression and make a decision about the person's involvement with child care.

(1) The person with the transgression shall complete and return the Record Check Evaluation form within ten calendar days of the date on the form. The department will use the information the person with the transgression provides on this form to assist in the evaluation. Failure of the person

with the transgression to complete and return this form within ten calendar days of the date on the form shall result in denial or revocation of the registration certificate.

(2) The department may use information from the department's case records in performing the evaluation.

(3) When a person subject to a record check has a transgression that has been determined in a previous evaluation not to warrant prohibition of the person's involvement with child care and the person has no subsequent transgressions, an exemption from reevaluation of the latest record check is authorized. The person may commence employment with another child care facility in accordance with the department's previous evaluation. The exemption is subject to all of the following conditions:

1. The position with the subsequent employer is substantially the same or has the same job responsibilities as the position for which the previous evaluation was performed.

2. Any restrictions placed on the person's employment by the department in the previous evaluation shall remain applicable in the person's subsequent employment.

3. The person subject to the record check has maintained a copy of the previous evaluation and provides the evaluation to the subsequent employer or the previous employer provides to the subsequent employer the previous evaluation from the person's personnel file pursuant to the person's authorization. If a physical copy of the previous evaluation is not provided to the subsequent employer, the record check shall be reevaluated.

4. The subsequent employer may request a reevaluation of the record check and may employ the person while the reevaluation is being performed.

g. Evaluation decision. The department has final authority in determining whether prohibition of the person's involvement with child care is warranted and in developing any conditional requirements or corrective action plan.

(1) Within 30 calendar days of receipt of a completed record check evaluation, the department will make a decision on the person's involvement with child care.

(2) Within 30 calendar days of receipt of a completed record check evaluation, the department will mail to the person subject to an evaluation a record check decision that explains the decision reached regarding the evaluation of the transgression and a notice of decision.

(3) The department will issue a notice of decision prohibiting involvement with child care when the person subject to an evaluation fails to complete the record check evaluation within the ten-calendar-day time frame.

(4) If the department determines, through the record check evaluation process, that the person's prohibition of involvement with child care is warranted, the person shall be prohibited from involvement with child care. The department may identify a period of time after which the person may request that another record check and evaluation be performed.

(5) The department may permit a person who is evaluated to maintain involvement with child care if the person complies with the department's conditions relating to the person's involvement with child care, which may include completion of additional training or an individually designed corrective action plan, or both. For an employee of a registrant, these conditional requirements shall be developed with the registrant. All conditions placed on a person's involvement with child care shall be communicated, in writing, to both the person subject to the evaluation and the registrant.

(6) The department will reevaluate any transgressions where a state or federal law change requires different considerations of the transgression than had been previously applied.

h. Notice to parents of abuse in care. If there has been founded child abuse committed by an owner, director, or staff member of the child care facility or child care home, the department's administrator shall notify the parents, guardians, and legal custodians of each child for whom the facility or child care home provides care.

(1) The child care facility or child care home shall cooperate with the department in providing the names and addresses of the parent, guardian, or custodian of each child for whom the facility provides child care.

(2) This information shall be provided to the department within ten calendar days from the date of the initial request.

(3) Failure or refusal to provide the requested information may result in cancellation of the provider agreement.

110.11(4) If the department has denied or revoked a registration or child care assistance provider agreement because the provider has continually or repeatedly failed to operate in compliance with Iowa Code chapter 237A and this chapter, the person cannot own or operate a registered facility for a period of 12 months from the date of denial or revocation. The department will not act on an application for registration submitted by the applicant or provider during the 12-month period. The applicant shall be prohibited from involvement with child care unless the department specifically permits the involvement.

110.11(5) If a certificate of registration or child care assistance provider agreement is revoked, the department will notify the parent, guardian, or legal custodian of each child for whom the facility provides care. The provider shall cooperate with the department in providing the name and address of the parent, guardian, or legal custodian of each child for whom the facility provides child care.

110.11(6) Required notifications to the department. The provider shall, within ten days, notify the department of any of the following:

a. Changes in assistants or substitutes;

b. Changes in household membership;

c. Address changes; and

d. Criminal convictions.

110.11(7) No assistant, substitute, or co-provider shall be utilized in the care of children and no person shall be permitted to reside in the household until approved by the department.

110.11(8) If the provider does not notify the department of changes within ten days, the provider may be subject to revocation of registration or to recoupment of child care assistance provided, or both.

110.11(9) Notice of child development home revocation. A notice received by an owner or operator of a child development home initiating action to deny or revoke the home's registration shall be conspicuously posted where it can be read by parents or any member of the public. The letter shall remain posted until resolution of the action to deny or revoke an owner's or operator's certificate of registration.

441—110.12(237A) Complaints. The department will conduct a visit when a complaint is received.

110.12(1) After each complaint visit, the department will document whether the child development home or nonregistered child care home was in compliance with health and safety requirements.

110.12(2) The written documentation of the department's conclusion as to whether the child development home or nonregistered child care home was in compliance with requirements will be available to the public. However, the identity of all complainants will be confidential unless expressly waived by the complainant.

441—110.13(237A) Additional requirements for child development home category A. In addition to the requirements in rule 441—110.8(237A), a provider requesting registration in child development home category A shall meet the following standards.

110.13(1) *Limits on number of children in care.*

a. No more than six children not attending kindergarten or a higher grade level shall be present at any one time.

b. Of these six children, no more than four children who are 24 months of age or younger shall be present at any one time. Of these four children, no more than three can be 12 months of age or younger.

c. In addition to the six children not in school, no more than two children who attend school can be present.

d. No more than eight children shall be present at any one time when an emergency school closing is in effect.

110.13(2) *Provider qualifications.*

a. The provider shall be at least 18 years old.

b. The provider shall have three written references that attest to character and ability to provide child care.

441—110.14(237A) Additional requirements for child development home category B. In addition to the requirements in rule 441—110.8(237A), a provider requesting registration in child development home category B shall meet the following standards.

110.14(1) *Limits on number of children in care.*

a. No more than eight children not attending kindergarten or a higher grade level shall be present at any one time.

b. Of these eight children, no more than four children who are 24 months of age or younger shall be present at any one time. Of these four children, no more than three can be 12 months of age or younger.

c. In addition to the eight children not in school, no more than four children who attend school can be present.

d. No more than 12 children shall be present at any one time when an emergency school closing is in effect.

e. If more than eight children are present at any one time for a period of more than two hours, the provider shall be assisted by a department-approved assistant unless extra children are present as a result of an emergency school closing.

110.14(2) *Provider qualifications.*

a. The provider shall be at least 20 years old.

b. The provider shall have a high school diploma, a GED, or documentation of current or previous enrollment in credit-based coursework from a postsecondary educational institution that is an accredited college or university.

c. The provider shall have either:

(1) Two years of experience as a registered or nonregistered child care provider or a child care center experience, or

(2) A child development associate credential or any two-year or four-year degree in a child care-related field and one year of experience as a registered or nonregistered child care home provider or child care center experience.

110.14(3) *Facility requirements.*

a. The home shall have a minimum of 35 square feet of child-use floor space for each child in care indoors and a minimum of 50 square feet per child in care outdoors.

b. The home shall have a separate quiet area for sick children.

c. The home shall have a minimum of two direct exits to the outside from the main floor.

(1) If the second level or the basement of the home is used for the provision of child care, other than the use of a restroom, each additional child-occupied floor shall have at least one direct exit to the outside in addition to one inside stairway.

(2) All exits shall terminate at grade level with permanent steps.

(3) A basement window may be used as an exit if the window can be opened from the inside without the use of tools and it provides a clear opening of not less than 20 inches in width, 24 inches in height, and 5.7 square feet in area. The bottom of the opening shall be not more than 44 inches above the floor, with permanent steps inside leading up to the window.

(4) Occupancy above the second floor cannot be permitted for child care.

441—110.15(237A) Additional requirements for child development home category C without a co-provider. In addition to the requirements in rule 441—110.8(237A), a provider requesting registration in child development home category C without a co-provider shall meet the following standards.

110.15(1) *Limits on number of children in care.*

a. No more than eight children not attending kindergarten or a higher grade level shall be present at any one time.

b. Of these eight children, no more than four children who are 24 months of age or younger shall be present at any one time. Of these four children, no more than three can be 12 months of age or younger.

c. In addition to the eight children not in school, no more than four children who attend school can be present.

d. No more than 12 children shall be present at any one time when an emergency school closing is in effect.

e. If more than eight children are present at any one time for a period of more than two hours, the provider shall be assisted by a department-approved assistant unless extra children are present as a result of an emergency school closing.

110.15(2) *Provider qualifications.*

a. The provider shall be at least 21 years old.

b. The provider shall have a high school diploma, a GED, or documentation of current or previous enrollment in credit-based coursework from a postsecondary educational institution that is an accredited college or university.

c. The provider shall have either:

(1) Four years of experience as a registered, nonregistered child care provider, child care center experience, or

(2) A child development associate credential or any two-year or four-year degree in a child care-related field and four years of experience as a registered or nonregistered child care home provider.

110.15(3) *Facility requirements.*

a. The home shall have a minimum of 35 square feet of child-use floor space for each child in care indoors and a minimum of 50 square feet per child in care outdoors.

b. The home shall have a separate quiet area for sick children.

c. The home shall have a minimum of two direct exits to the outside from the main floor.

(1) If the second level or the basement of the home is used for the provision of child care, other than the use of a restroom, each additional child-occupied floor shall have at least one direct exit to the outside in addition to one inside stairway.

(2) All exits shall terminate at grade level with permanent steps.

(3) A basement window may be used as an exit if the window can be opened from the inside without the use of tools and it provides a clear opening of not less than 20 inches in width, 24 inches in height, and 5.7 square feet in area. The bottom of the opening shall be not more than 44 inches above the floor, with permanent steps inside leading up to the window.

(4) Occupancy above the second floor cannot be permitted for child care.

441—110.16(237A) Additional requirements for child development home category C with co-provider. In addition to the requirements in rule 441—110.8(237A), a provider requesting registration in child development home category C with a co-provider shall meet the following standards.

110.16(1) *Limits on number of children in care.*

a. No more than 14 children not attending kindergarten or a higher grade level shall be present at any one time.

b. Of these 14 children, no more than 6 children who are 24 months of age or younger shall be present at any one time. Whenever four children who are under the age of 12 months are in care, both providers shall be present.

c. In addition to the 14 children not in school, no more than 2 children who attend school can be present.

d. No more than 16 children shall be present at any one time when an emergency school closing is in effect.

e. If more than eight children are present, both providers shall be present.

110.16(2) *Provider qualifications.*

a. The provider shall be at least 21 years old.

b. The provider shall have a high school diploma, a GED, or documentation of current or previous enrollment in credit-based coursework from a postsecondary educational institution that is an accredited college or university.

c. The provider shall have either:

(1) Four years of experience as a registered or nonregistered child care provider or a child care center experience, or

(2) A child development associate credential or any two-year or four-year degree in a child care-related field and four years of experience as a registered or nonregistered child care home provider.

d. The co-provider shall meet the requirements of subrule 110.14(2).

e. No more than two named providers shall be allowed on a registration certificate.

110.16(3) *Facility requirements.*

a. The home shall have a minimum of 35 square feet of child-use floor space for each child in care indoors, and a minimum of 50 square feet per child in care outdoors.

b. The home shall have a separate quiet area for sick children.

c. The home shall have a minimum of two direct exits to the outside from the main floor.

(1) If the second level or the basement of the home is used for the provision of child care, other than the use of a restroom, each additional child-occupied floor shall have at least one direct exit to the outside in addition to one inside stairway.

(2) All exits shall terminate at grade level with permanent steps.

(3) A basement window may be used as an exit if the window can be opened from the inside without the use of tools and it provides a clear opening of not less than 20 inches in width, 24 inches in height, and 5.7 square feet in area. The bottom of the opening shall be not more than 44 inches above the floor, with permanent steps inside leading up to the window.

(4) Occupancy above the second floor cannot be permitted for child care.

441—110.17(237A) Relative care exemptions. Relatives who are providing care for relative children as a nonregistered child care home are required to meet minimal health and safety standards as contained in the child care and development block grant under 45 CFR 98.41 as amended to August 1, 2026, and this chapter, with the following exemptions:

110.17(1) Facility requirements as set forth in subrule 110.8(1).

110.17(2) Emergency plans as set forth in subrule 110.8(4).

110.17(3) Children's files as set forth in subrule 110.9(4).

110.17(4) Required training as set forth in subrule 110.10(1).

441—110.18(237A) Registration actions for nonpayment of child support. The department will revoke or deny the issuance or renewal of a child development home registration upon the receipt of a certificate of noncompliance from child support services according to the procedures in Iowa Code chapter 252J. In addition to the procedures set forth in Iowa Code chapter 252J, the rules in this chapter apply.

110.18(1) *Service of notice.* The notice required by Iowa Code section 252J.8 will be served upon the applicant or registrant in writing. Alternatively, the applicant or registrant may accept notice personally or through authorized counsel.

110.18(2) *Effective date.* The effective date of the revocation or denial of the registration as specified in the notice required by Iowa Code section 252J.8 will be 60 days following service of the notice upon the applicant or licensee.

110.18(3) *Preparation of notice.* The department is authorized to prepare and serve the notice as required by Iowa Code section 252J.8.

110.18(4) *Responsibilities of registrants and applicants.* Registrants and registrant applicants shall keep the department informed of all court actions, and all child support services actions taken under or in connection with Iowa Code chapter 252J, and shall provide the department copies, within seven days of filing or issuance, of all applications filed with the district court pursuant to Iowa Code section 252J.9, all court orders entered in the actions, and withdrawals of certificates of noncompliance by the child support services.

110.18(5) *District court.* A registrant or applicant may file an application with the district court within 30 days of service of a department notice pursuant to Iowa Code sections 252J.8 and 252J.9.

a. The filing of the application shall stay the department action until the department receives a court order lifting the stay, dismissing the action, or otherwise directing the department to proceed.

b. For purposes of determining the effective date of the revocation, or denial of the issuance or renewal of a registration, the department will count the number of days before the action was filed and the number of days after the action was disposed of by the court.

110.18(6) *Procedure for notification.* The department will notify the applicant or registrant in writing within ten days of the effective date of the revocation of a registration or the denial of the issuance or renewal of a registration and will similarly notify the applicant or registrant when the registration is issued, renewed, or reinstated following the department's receipt of a withdrawal of the certificate of noncompliance.

110.18(7) *Appeal rights.* Notwithstanding Iowa Code section 17A.18, the registrant does not have the right to a hearing regarding this issue but may request a court hearing pursuant to Iowa Code section 252J.9.

441—110.19(237A) Prohibition from involvement with child care. If the department has prohibited a person or program from involvement with child care, that person or program cannot provide child care as a nonregistered child care home provider.

These rules are intended to implement Iowa Code section 234.6 and chapter 237A.

RA 26-176

HUMAN SERVICES DEPARTMENT[441]

Regulatory Analysis

Notice of Intended Action to be published: 441—Chapter 120
"Child Care Homes"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 237A.12
State or federal law(s) implemented by the rulemaking: Iowa Code section 237A.12

Public Hearing

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

August 11, 2026 10 a.m.	Microsoft Teams Meeting ID: 236 367 247 016 22 Passcode: Zz9hm7xR

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
321 East 12th Street
Des Moines, Iowa 50319
Phone: 515.829.6021
Email: compliancerules@hhs.iowa.gov

Purpose and Summary

This chapter establishes procedures for child care homes that have a child care assistance provider agreement to receive child care assistance funds. Pursuant to Executive Order 10, this chapter underwent a Red Tape Review. During that analysis, it was determined that the content of Chapter 120 could be combined into a new 441—Chapter 110 (**RA 26-175**, IAB 7/22/26) because there are many similarities between registered child development homes and child care homes with a child care provider agreement. As such, Chapter 120 is proposed to be rescinded.

Analysis of Impact

1. **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:**

No one will benefit from this proposed rulemaking, but neither will anyone be harmed.

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 Department is proposing to rescind one chapter from agency number [441].
- **Qualitative description of impact:**

The Department is proposing to rescind this chapter and combine the relevant parts with 441—Chapter 110.

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 rulemaking is not expected to affect 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:**

This chapter is proposed to be rescinded.

- **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 is not expected to have an impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind and reserve **441—Chapter 120**.

RA 26-177

INSPECTIONS AND APPEALS DEPARTMENT[481]

Regulatory Analysis

Notice of Intended Action to be published: 481—Chapters 571, 572, and 579
"Dental Board Fees; Dental Licensure, Registration, Renewal, Reactivation and Reinstatement; Sedation and Nitrous Oxide"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 147, 153, and 272C

State or federal law(s) implemented by the rulemaking: 2026 Iowa Acts, House File 2602, and Iowa Code chapters 147, 153, and 272C

Public Hearing

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

August 12, 2026 12:30 p.m.	6200 Park Avenue Des Moines, Iowa

Public Comment

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

Emily DeRonde
6200 Park Avenue
Des Moines, Iowa 50321
Phone: 515.249.7038
Email: Emily.deronde@dia.iowa.gov

Purpose and Summary

This proposed rulemaking updates the Board's rules to implement 2026 Iowa Acts, House File 648. This rulemaking will allow the Board to issue a licensed sedation provider host permit to a dentist who completes a course approved by the Board within the 12 months immediately preceding the submission of the application or provides evidence that the dentist holds a substantially similar permit issued in another state. This rulemaking will allow the host permit holder to employ a licensed sedation provider, or a dentist who holds a current moderate sedation or general anesthesia permit issued by the Board, to administer moderate sedation on an outpatient basis to a patient who is at least 13 years of age on whom the dentist is performing a dental procedure or monitor a patient who is at least 13 years of age who is under moderate sedation.

Analysis of Impact

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

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

There are no anticipated costs to this rulemaking other than the costs already incurred by the Board to enforce the rules. Licensed dentists may incur costs in training and licensing fees to obtain this permit.

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

The rulemaking allows an additional pathway for dentists to employ sedation providers without requiring a full sedation permit.

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:**

Members of the public would incur no costs other than payment/copayment for sedation services provided. Dentists will be responsible for obtaining the training required to hold a licensed sedation provider host permit.

- **Qualitative description of impact:**

The Board believes that the costs are justified by the benefits achieved because the rules allow dentists to employ sedation providers without requiring a full sedation permit.

3. **Costs to the State:**

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

Costs to the agency are for the staff time needed to manage Board activities, which include oversight of practice standards and requirements. The Board would still need to review and approve training for licensed sedation provider host permits; however, the Board does not anticipate any further costs than are already incurred. The time needed to manage this provision is generally in the form of responding to questions related to practice standards and processing requests for review of training. Staff salaries to support the work of the Board are covered by the Licensing and Regulation Fund established in 2023 Iowa Acts, Senate File 557.

- **Anticipated effect on State revenues:**

This rulemaking has no anticipated impact on State revenues. Staff salaries to support the work of the Board are covered by the Licensing and Regulation Fund. Licensing fees go to the fund to cover the operations of the regulated professional licensing boards.

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

The Board is required by 2026 Iowa Acts, House File 648, to implement these rules.

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

The Board is required by House File 648 to implement these rules. The Board does not believe there is a less costly or less intrusive method to achieve the purpose of this rulemaking.

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

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

The Board is required by House File 648 to implement these rules. The Board has not identified any alternative methods to carry out this rulemaking.

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

The Board is required by House File 648 to implement these rules. The Board has not identified any alternative methods to carry out this rulemaking.

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 proposed amendments relate to public safety concerns that are present whether the business is a small business or a large corporation. While some dental professionals may work in a smaller dental office, some also work for large corporations, hospitals, and other dental facilities. To exempt a small business from adhering to this chapter would jeopardize any member of the public who sought services from that small business. The risk to the public is greater than the potential harm or cost to the small business.

Text of Proposed Rulemaking

ITEM 1. Amend subrule 571.2(7) as follows:

571.2(7) *Anesthesia and sedation permits.* The fees for an anesthesia or sedation permit are as follows:

a. The application fee for a local anesthesia permit is $70.

b. The application fee for a moderate sedation permit is $500.

c. The application fee for a general anesthesia permit is $500.

d. The application fee for a licensed sedation provider host permit is $500.

ITEM 2. Renumber subrules **571.3(5)** to **571.3(11)** as **571.3(6)** to **571.3(12)**.

ITEM 3. Adopt the following **new** subrule 571.3(5):

571.3(5) *Licensed sedation provider host permit.* The renewal fee for a licensed sedation provider host permit is $125.

ITEM 4. Amend subrule 572.2(3) as follows:

572.2(3) Following board review and consideration of an application, the board will:

a. Authorize the issuance of the license, permit, registration or qualification; or

b. Initiate other action in accordance with rule ~~481—572.22~~ 481—572.23(147,153,272C).

ITEM 5. Amend paragraphs **572.3(2)"d"** and **572.3(2)"h"** as follows:

d. Evidence of successful passage of a board-approved clinical examination pursuant to rule ~~481—572.14~~ 481—572.15(147,153) and a statement of all other clinical examinations taken by the applicant with an indication of pass/fail for each.

(1) and (2) No change.

h. Evidence of successful completion of a jurisprudence examination pursuant to rule ~~481—572.15~~ 481—572.16(147,153).

ITEM 6. Amend subparagraph **572.3(3)"a"(2)** as follows:

(2) Has less than three consecutive years of practice immediately prior to the filing of the application and evidence of successful passage within the previous five-year period of a board-approved clinical examination pursuant to rule ~~481—572.14~~ 481—572.15(147,153).

ITEM 7. Amend paragraph **572.5(1)"c"** as follows:

c. Evidence of successful completion of board-approved examination in the areas of infection control, hazardous materials, and jurisprudence as specified in rules ~~481—572.15(147,153) and~~ 481—572.16(147,153) and 481—572.17(147,153), and dental radiography, if the applicant is also applying for a qualification in dental radiography.

ITEM 8. Amend paragraph **572.6(2)"c"** as follows:

c. Evidence of successful completion a board-approved examination in the area of dental radiography in accordance with rule ~~481—572.16~~ 481—572.17(147,153).

ITEM 9. Amend paragraph **572.7(1)"d"** as follows:

d. Evidence of successful completion of a board-approved jurisprudence examination, pursuant to rule ~~481—572.15~~ 481—572.16(147,153).

ITEM 10. Amend paragraph **572.9(2)"g"** as follows:

g. Evidence of successful completion of a jurisprudence examination pursuant to rule ~~481—572.15~~ 481—572.16(147,153).

ITEM 11. Amend subrule 572.9(4) as follows:

572.9(4) A faculty permit may be renewed in accordance with rule ~~481—572.20~~ 481—572.21(147,153,272C) and 481—Chapter 573.

ITEM 12. Amend subparagraph **572.10(1)"b"(2)** as follows:

(2) Successful completion, within the previous 36 months, of a clinical examination in the administration of local anesthesia by a testing center approved by the board in accordance with rule ~~481—572.14~~ 481—572.15(147,153); or

ITEM 13. Amend subrule 572.11(4) as follows:

572.11(4) Applications for a moderate sedation or general anesthesia permit will be reviewed by the ACC or the board as deemed necessary to ensure compliance with this rule and 481—Chapter 579. Following review of an application, the ACC or the board may take action, in accordance with rule ~~481—572.22~~ 481—572.23(147,153,272C).

ITEM 14. Renumber rules **481—572.12(153)** to **481—572.22(147,153,272C)** as **481—572.13(153)** to **481—572.23(147,153,272C)**.

ITEM 15. Adopt the following **new** rule 481—572.12(153):

481—572.12(153) Requirements for issuance or renewal of a licensed sedation provider host permit. Pursuant to 481—Chapter 579, a dentist who wishes to employ a licensed sedation provider, or a dentist who holds a current moderate sedation or general anesthesia permit issued by the board, to administer moderate sedation on an outpatient basis to a patient who is at least 13 years of age on whom the dentist is performing a dental procedure in Iowa must possess a current permit issued by the board.

572.12(1) Applications for a licensed sedation provider host permit must include the following:

a. The fee specified in 481—Chapter 571.

b. Evidence of having successfully completed, within the 12 months immediately preceding application, a board-approved training course.

(1) The course will provide instruction and an assessment of knowledge and skill in the following:

1. Preoperative patient assessment.
2. Emergency scenarios and rescue.
3. Respiratory complication.
4. Patient safety and monitoring.
5. Airway assessment and management.
6. Anesthetic drugs.
7. Recovery.

(2) The course will ensure the course participant can do all of the following:

1. Identify a high-risk patient.
2. Differentiate between different levels of sedation.
3. Monitor a patient receiving moderate sedation.
4. Rescue a patient from a deeper level of sedation than intended.

(3) The board shall review courses for approval on an annual basis and shall only approve a course for which the director of the course has submitted documentation indicating that the course meets the requirements of this subrule. The board may require the director of a course to participate in an interview as part of the approval process.

c. Evidence of current Advanced Cardiac Life Support (ACLS) or Pediatric Advanced Life Support (PALS) certification.

572.12(2) Prior to issuance of a new permit, all facilities where the applicant intends to provide sedation services must have passed inspection by the board or designated agent pursuant to 481—Chapter 579.

572.12(3) Applications for a licensed sedation provider host permit will be reviewed by the ACC or the board as deemed necessary to ensure compliance with this rule and 481—Chapter 579. Following review of an application, the ACC or the board may take action in accordance with rule 481—572.23(147,153,272C).

572.12(4) Licensed sedation provider host permits will expire on August 31 of every even-numbered year. A permit may be renewed by submitting an application for renewal, maintaining an active Iowa dental license or faculty permit, and complying with the following:

a. Payment of the renewal fee as specified in 481—Chapter 571;

b. Evidence of current ACLS or PALS certification; and

c. Evidence of a minimum of six hours of continuing education in the area of sedation. These hours may also be applied toward the renewal of a dental license or faculty permit.

572.12(5) Failure to renew the permit prior to November 1 following its expiration will cause the permit to lapse and become invalid for practice. Permits that have lapsed may be reactivated upon submission of a new application in compliance with this rule. Applications for reactivation of a lapsed permit within six months may be administratively approved, so long as the application satisfies the requirements of this rule.

This rule is intended to implement Iowa Code sections 147.10, 147.11 and 272C.3 and chapter 153.

ITEM 16. Amend renumbered subrule 572.22(1) as follows:

572.22(1) A registered dental assistant or licensed nurse whose radiography qualification has lapsed may have the radiography qualification reactivated at the discretion of the board. In addition to the application requirements specified in rule ~~481—572.20~~ <u>481—572.21</u>(147,153,272C), applicants for reactivation must also submit evidence of the following:

a. and *b.* No change.

ITEM 17. Renumber rules **481—579.6(153)** to **481—579.11(153)** as **481—579.7(153)** to **481—579.12(153)**.

ITEM 18. Adopt the following **<u>new</u>** rule 481—579.6(153):

481—579.6(153) Licensed sedation provider host permit standards.

579.6(1) A dentist who does not meet the requirements of rule 481—572.12(153) will not employ a licensed sedation provider, or a dentist who holds a current moderate sedation or general anesthesia permit issued by the board, to administer moderate sedation on an outpatient basis to a patient who is at least 13 years of age on whom the dentist is performing a dental procedure.

579.6(2) A dentist with a licensed sedation provider host permit must maintain current ACLS certification.

579.6(3) A dentist with a host permit may monitor a patient who is at least 13 years of age who is under moderate sedation.

ITEM 19. Amend renumbered subrules 579.9(2) to 579.9(4) as follows:

579.9(2) A dentist may only administer moderate sedation or anesthesia <u>or use another licensed sedation provider or permit holder</u> in a facility that is permanently and properly equipped. A dentist is required to be trained in and maintain, at a minimum, the following equipment:

a. to *j.* No change.

k. Emergency drugs, in accordance with subrule ~~579.8(3)~~ 579.9(3);

l. to *p.* No change.

579.9(3) Pursuant to paragraph ~~579.8(2)~~ 579.9(2)*"k,"* a dentist providing sedation at a dental facility is required to maintain on site emergency drugs that meet the needs of the following categories. At a minimum, a dentist providing moderate sedation shall maintain emergency drugs specified in paragraphs ~~579.8(3)~~ 579.9(3)*"a"* through *"f."* A dentist providing deep sedation or general anesthesia shall maintain emergency drugs for all of the following categories:

a. to *m.* No change.

579.9(4) The board or its designated agents may conduct facility inspections. A facility inspection may be required before a sedation permit or host permit is issued or before sedation services are provided at a new or updated facility. The actual costs associated with the on-site evaluation of the facility are the primary responsibility of the licensee. The cost to the licensee will not exceed the fee specified in 481—Chapter 571.

ITEM 20. Amend renumbered rule 481—579.10(153) as follows:

481—579.10(153) Use of another licensed sedation provider or permit holder.

579.10(1) A dentist may only use the services of a licensed sedation provider or another permit holder to administer moderate sedation, deep sedation or general anesthesia in a dental facility if the following requirements are met:

a. The dentist holds a current moderate sedation or general anesthesia permit or a licensed sedation provider host permit. ~~A permit holder who does not meet the training requirement to administer moderate sedation to pediatric or ASA III or IV patients as stipulated in 481—subparagraph 572.11(1)"b"(3) may use another licensed sedation provider or qualified permit holder to administer moderate sedation to pediatric or ASA III or IV patients.~~

(1) A moderate sedation or general anesthesia permit holder who does not meet the training requirement to administer moderate sedation to pediatric or ASA III or IV patients as stipulated in 481—subparagraph 572.11(1)*"b"*(3) may use another licensed sedation provider or qualified permit holder to administer moderate sedation to pediatric or ASA III or IV patients.

(2) A licensed sedation provider host permit holder may employ a licensed sedation provider, or a dentist who holds a current moderate sedation or general anesthesia permit issued by the board, to administer moderate sedation on an outpatient basis to a patient who is at least 13 years of age, on whom the dentist is performing a dental procedure.

b. The dentist remains present in the treatment room for the duration of any dental treatment.

c. The facility is a permanently and properly equipped facility pursuant to the provisions of this chapter.

d. The permit holder assesses the need and patient suitability for sedation services. A permit holder ~~may~~ will not interfere with any independent assessment performed by a licensed sedation provider.

579.10(2) When a licensed sedation provider or another permit holder is used to administer moderate sedation, deep sedation or general anesthesia, that provider constitutes one patient monitor for the purpose of complying with rule ~~481—579.6~~ 481—579.7(153).

579.10(3) A dentist who does not hold a sedation permit or a licensed sedation provider host permit is prohibited from using a licensed sedation provider or permit holder to provide moderate sedation, deep sedation or general anesthesia.

RA 26-178

INSURANCE DIVISION[191]

Regulatory Analysis

Notice of Intended Action to be published: 191—Chapter 55
"Licensing of Public Adjusters"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 522C as amended by 2026 Iowa Acts, House File 2582, section 4

State or federal law(s) implemented by the rulemaking: Iowa Code chapter 522C as amended by 2026 Iowa Acts, House File 2582, section 4

Public Hearing

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

August 13, 2026 1 p.m.	Insurance Division 1963 Bell Avenue, Suite 100 Des Moines, Iowa

Public Comment

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

Angela Burke Boston
Iowa Insurance Division
1963 Bell Avenue, Suite 100
Des Moines, Iowa 50315
Email: angela.burke.boston@iid.iowa.gov

Purpose and Summary

This rulemaking addresses the financial responsibility requirements for adjusters that had been set out in the Iowa Code and in an Insurance Division Bulletin. Rule 191—55.10(522C) allows for expanded methods by which adjusters may comply with financial responsibility requirements. The financial responsibility requirements could be the subject of frequent adjustments; therefore, the rulemaking process affords greater flexibility in addressing such changes.

Analysis of Impact

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

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

Individual adjusters, adjuster business entities and insurers will bear the costs of the proposed rulemaking.

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

Individual adjusters, adjuster business entities, insurers and consumers will benefit from the proposed rulemaking. The imposition of financial responsibility requirements protect against unfair and unprofessional adjuster practices.

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 proposed rulemaking clarifies the financial responsibility requirements but does not alter the licensing process. Individual adjusters, adjuster business entities and insurers may incur costs in obtaining instruments to comply with the financial responsibility requirements.

- **Qualitative description of impact:**

The proposed rulemaking allows for the continued administration of the adjuster licensing process by the Division and ensures oversight of individual adjusters, adjuster business entities and insurers handling claims service functions.

3. **Costs to the State:**

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

No costs are borne by the agency or any other agency.

- **Anticipated effect on State revenues:**

The proposed rulemaking has no anticipated effect on State revenues.

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

Placement of the financial responsibility requirements into the administrative rules supports the adjuster licensing process and provides more flexibility and clarity regarding the obligations of individual adjusters, adjuster business entities and insurers doing business in Iowa. No additional costs are anticipated from the proposed rulemaking.

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

The Division did not identify any less costly or less intrusive methods.

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

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

The Division did not consider any other methods.

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

The Division did not consider any other methods.

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 proposed rulemaking does not have a substantial impact on small business.

Emergency Rulemaking Adopted by Reference

The content of this Regulatory Analysis was previously published as an Adopted and Filed Emergency rulemaking (see **ARC 0304D**, IAB 5/27/26). The purpose of this Regulatory Analysis is to fulfill the requirements of Iowa Code section 17A.4A for that emergency rulemaking, whose subject matter is hereby adopted by reference.

RA 26-179

PUBLIC SAFETY DEPARTMENT[661]

Regulatory Analysis

Notice of Intended Action to be published: 661—Chapter 1
"The Department"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 17A.3 and 80.45A
State or federal law(s) implemented by the rulemaking: Iowa Code section 17A.3 and chapter 80

Public Hearing

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

August 11, 2026 9:30 to 10 a.m.	125 Public Conference Room Oran Pape 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 Public Safety no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Josie Wagler
215 East 7th Street
Des Moines, Iowa 50319
Email: wagler@dps.state.ia.us

Purpose and Summary

Pursuant to Executive Order 10, the Department proposes to rescind Chapter 1 and adopt a new chapter in lieu thereof. The proposed chapter establishes how the Department is organized and where the offices are located, as well as how the public may make submissions or requests for information. This chapter also outlines the construction of the Department's rules.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

Persons wishing to obtain information or make submissions or requests will bear the costs.
- **Classes of persons that will benefit from the proposed rulemaking:**

Persons wishing to obtain information or make submissions or requests will benefit.

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 purpose of this rulemaking is informational only, thus no significant impact, economic or otherwise, exists.
- **Qualitative description of impact:**

The purpose of this rulemaking is informational only, thus no significant impact, economic or otherwise, exists.

3. **Costs to the State:**

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

Not applicable.

- **Anticipated effect on State revenues:**

There is no anticipated effect on State revenues.

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

There is no cost to the public or to the Department to comply or enforce this rulemaking. Inaction could cause confusion for anyone attempting to learn where and how to obtain information or make submissions or requests to the Department.

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

The Department has determined that this is the least costly and least intrusive method for achieving 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:**

None were identified.

- **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?

There is no substantial impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind 661—Chapter 1 and adopt the following **new** chapter in lieu thereof:

CHAPTER 1
THE DEPARTMENT

661—1.1(17A) Organization. The department of public safety is administered by a commissioner who is appointed consistent with Iowa Code section 80.2. The duties of the department shall be allocated consistent with Iowa Code section 80.4.

661—1.2(17A) Offices.

1.2(1) Office. The principal office for the department is that of the commissioner in the State Public Safety Headquarters Building in the Capitol Complex in Des Moines. Its mailing address is the Department of Public Safety, State Public Safety Headquarters Building, 215 East 7th Street, Des Moines, Iowa 50319. The principal offices of the divisions of the department are also located in the State Public Safety Headquarters Building.

1.2(2) Addresses of district headquarters, fire marshals, radio stations and other offices located outside the principal headquarters may be obtained at the department's principal office.

661—1.3(17A) Methods by which and location where the public may obtain information or make submissions or requests. Persons wishing to obtain information from, report information to, or make submissions to the department may contact any of the offices in rule 661—1.2(17A).

661—1.4(17A) Construction of rules. All of the rules of the commissioner and the department are promulgated to describe the department and its procedure, to elaborate on or define some statutory language and to regulate some activities. Iowa Code chapter 4 is hereby adopted by reference so as to apply when construing these rules. When the words "statutes" or "general assembly" appear in Iowa Code chapter 4, it is intended the words "rules" and "commissioner" are to be inserted in lieu thereof. Iowa Code chapter 4 is adopted by reference at least so far as is applicable and not inconsistent with the intent of these rules or repugnant to the context of these rules.

These rules are intended to implement Iowa Code section 17A.3.

RA 26-181

PUBLIC SAFETY DEPARTMENT[661]

Regulatory Analysis

Notice of Intended Action to be published: 661—Chapter 291
"Volunteer Emergency Services Provider Death Benefits"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 100B.10
State or federal law(s) implemented by the rulemaking: Iowa Code section 100B.31

Public Hearing

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

August 11, 2026 10 to 10:30 a.m.	125 Public Conference Room Oran Pape 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 Public Safety no later than 4:30 p.m. on the date of the public hearing. Comments should be directed to:

Josie Wagler
215 East 7th Street
Des Moines, Iowa 50319
Email: wagler@dps.state.ia.us

Purpose and Summary

Pursuant to Executive Order 10, the Department proposes rescinding Chapter 291 and adopting a new chapter in lieu thereof. The purpose of proposed Chapter 291 is to carry out the Volunteer Emergency Services Provider Death Benefit Program through defining eligibility and application processes.

Analysis of Impact

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

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

Eligible beneficiaries of a volunteer emergency services provider who is killed in the line of duty will bear the costs.

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

Eligible beneficiaries of a volunteer emergency services provider who is killed in the line of duty will benefit from the proposed rulemaking.

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:**

Not applicable. This rulemaking outlines eligibility and application processes to administer Iowa Code section 100B.31.

- **Qualitative description of impact:**

Eligible beneficiaries will be responsible for applying for payment from the program.

3. **Costs to the State:**

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

There is no cost to the Department or any other agency to implement and enforce this rulemaking.

- **Anticipated effect on State revenues:**

There is no anticipated effect on State revenues.

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

Inaction may cause confusion and lack of clarity on eligibility requirements and how to apply for funds.

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

The Department determined this to be the least costly method to achieve the intended purpose of the rulemaking.

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?

There is no substantial impact on small business.

Text of Proposed Rulemaking

ITEM 1. Rescind 661—Chapter 291 and adopt the following **new** chapter in lieu thereof:

CHAPTER 291
VOLUNTEER EMERGENCY SERVICES PROVIDER DEATH BENEFITS

661—291.1(100B) Volunteer emergency services provider death benefit program.

291.1(1) There is established within the fire marshal division a volunteer emergency services provider death benefit program with responsibility for administering the payment of death benefits to beneficiaries of volunteer emergency services providers who die in the line of duty, as provided in Iowa Code section 100B.31.

291.1(2) Information about the program may be obtained by mail from the Volunteer Emergency Services Provider Death Benefit Program, Fire Marshal Division, Department of Public Safety, State Public Safety Headquarters Building, 215 East 7th Street, Des Moines, Iowa 50319; by telephone at 515.725.6150; or by email at fminfo@dps.state.ia.us.

661—291.2(100B) Eligibility. The beneficiary of a volunteer emergency services provider who is killed in the line of duty is eligible for a lump-sum payment of $100,000 from the volunteer emergency services provider death benefit program, provided that application is made to the program in accordance with requirements established in this chapter and all eligibility criteria are satisfied.

291.2(1) *Application.* Application forms for the volunteer emergency services provider death benefit program may be obtained on request from the fire marshal division. The fire marshal may accept a legible copy of a completed application for the federal Public Safety Officers' Benefits Program. Completed application forms shall be sent to the program through the above contact information. A completed application form shall be accompanied by a letter from the chief or other responsible supervisory official of the department in which the volunteer emergency services provider was serving at the time of the line-of-duty death, certifying that the death was the direct and proximate result of a traumatic personal injury incurred in the line of duty as a volunteer. Any evidence or proof available to the chief or responsible supervisory official to support the claim shall accompany the letter.

291.2(2) *Definitions.* The following definitions apply to the volunteer emergency services provider death benefit program.

"Beneficiary" means the surviving spouse of the volunteer emergency services provider who died in the line of duty. If there is no surviving spouse, and there is a surviving child or surviving children of the volunteer emergency services provider, then "beneficiary" means the surviving child of the member. If there is more than one surviving child, the children are cobeneficiaries who shall share equally in the lump-sum payment of the death benefit. If there is no surviving spouse or child of the volunteer emergency services provider, "beneficiary" means the surviving father or mother of the volunteer emergency services provider if either or both survives at the time of the line-of-duty death of the volunteer emergency services provider. If both the mother and father of the volunteer emergency services provider survive at the time of the line-of-duty death of the volunteer emergency services provider, then the father and mother are cobeneficiaries who shall share equally in the lump-sum payment. If there is no surviving spouse, child, or parent at the time of the line-of-duty death of the volunteer emergency services provider, then "beneficiary" means the estate of the deceased volunteer emergency services provider.

"Line-of-duty death" means the death of a volunteer emergency services provider that was the direct and proximate result of a traumatic personal injury incurred in the line of duty as a volunteer. The death is not a line-of-duty death if any of the exclusions in Iowa Code section 100B.31(2) apply.

661—291.3(100B) Determination. After receiving an application for benefits from the volunteer emergency services provider death benefit program, the fire marshal shall make a determination as to whether or not the application meets the requirements for payment of benefits. The fire marshal may require the beneficiary or the chief or responsible supervisory official who has certified that the death is a line-of-duty death to submit any additional information that the fire marshal deems material to making the determination. If the determination is that the requirements for payment of benefits have been met, the fire marshal shall notify the beneficiary or cobeneficiaries and shall request that the department of revenue issue a warrant payable to the beneficiary or cobeneficiaries as applicable.

291.3(1) *Denial and notification.* If the fire marshal determines that the eligibility criteria have not been met, the fire marshal shall notify in writing the beneficiary or cobeneficiaries and the chief or responsible supervisory official who certified that the death occurred in the line of duty of the determination and of the reason or reasons for the denial.

291.3(2) *Appeals.* If an application for payment from the volunteer emergency services provider program is denied, the beneficiary or any cobeneficiary may appeal that decision to the commissioner of public safety by filing an appeal in writing to the commissioner of public safety within 30 days of the date of the denial of the application by the fire marshal. Appeals shall be processed in accordance with contested case procedures specified in 7—Chapter 2506.

These rules are intended to implement Iowa Code section 100B.31.

RA 26-182

TRANSPORTATION DEPARTMENT[761]

Regulatory Analysis

Notice of Intended Action to be published: rule 761—450.5(321)
"Front Windshields, Windows or Sidewings"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 321.438
State or federal law(s) implemented by the rulemaking: Iowa Code section 321.438

Public Hearing

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

August 11, 2026 9:30 to 10 a.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 653 874 802#

Public Comment

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

Sara Siedsma
6310 SE Convenience Boulevard
Ankeny, Iowa 50021
Email: sara.siedsma@iowadot.us

Purpose and Summary

The Department proposes to rescind rule 761—450.5(321) to conform with 2026 Iowa Acts, House File 766, which amends Iowa Code section 321.438 to establish the minimum transparency standards for vehicle windows and eliminates the Department's authority to adopt administrative rules concerning those standards.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

There are no costs or fees associated with this proposed rescission beyond those of the underlying statute.
- **Classes of persons that will benefit from the proposed rulemaking:**

The benefit of rescinding the existing rule is compliance with the underlying statute.

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:**

There are no quantitative impacts beyond those of the underlying statute.
- **Qualitative description of impact:**

There are no qualitative impacts beyond those of the underlying statute.

3. **Costs to the State:**

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

There are no implementation or enforcement costs beyond those of the underlying statute.

- **Anticipated effect on State revenues:**

There are no anticipated effects on State revenues beyond those of the underlying statute.

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

There is no benefit of inaction. The underlying statute eliminates the Department's authority to adopt administrative rules concerning minimum transparency standards for vehicle windows.

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

There are no less costly or less intrusive methods to achieve the purpose of the proposed rule rescission, which is to conform with underlying statute.

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

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

The Department did not consider alternatives for the proposed rescission.

- **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?

There is no impact on small business beyond those of the underlying statute.

Text of Proposed Rulemaking

ITEM 1. Rescind and reserve rule **761—450.5(321)**.

RA 26-183

TRANSPORTATION DEPARTMENT[761]

Regulatory Analysis

Notice of Intended Action to be published: subrule 480.5(2)
"Documentation"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 321.89
State or federal law(s) implemented by the rulemaking: Iowa Code section 321.89

Public Hearing

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

August 11, 2026 10 to 10:30 a.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 448 370 828#

Public Comment

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

Sara Siedsma
6310 SE Convenience Boulevard
Ankeny, Iowa 50021
Email: sara.siedsma@iowadot.us

Purpose and Summary

The purpose of the proposed amendment is to align the rules with 2026 Iowa Acts, House File 2617, section 2, which reduces from 20 days to 10 days the period within which the owner of an abandoned vehicle must be notified by the police authority or private entity that has taken custody of the abandoned vehicle.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

There are no costs or fees associated with this proposed rulemaking beyond those of the underlying statute.
- **Classes of persons that will benefit from the proposed rulemaking:**

Persons subject to abandoned vehicle procedures will benefit from the administrative rules referencing the notification periods that were amended by the underlying statute.

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:**

There are no quantitative impacts beyond those of the underlying statute.
- **Qualitative description of impact:**

There are no qualitative impacts beyond those of the underlying statute.

3. **Costs to the State:**

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

There are no implementation or enforcement costs beyond those of the underlying statute.

- **Anticipated effect on State revenues:**

There are no anticipated effects on State revenues beyond those of the underlying statute.

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

There is no benefit of inaction. The proposed amendment aligns the rules with the new notification time frame set forth in the underlying statute.

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

There are no less costly or less intrusive methods to achieve the purpose of the proposed rulemaking, which is to conform with underlying statute.

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

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

The Department did not consider alternatives for the proposed rulemaking.

- **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?

There is no impact on small business beyond those of the underlying statute.

Text of Proposed Rulemaking

ITEM 1. Amend paragraphs **480.5(2)"a"** and **480.5(2)"b"** as follows:

a. The police authority's impound report showing the date the vehicle was taken into custody, including a complete description of the vehicle. The date of abandonment is the date the vehicle was taken into custody unless the police authority declares a different date of abandonment. The abandonment date shall be used to calculate the ~~20-day~~ ten-day notification required under Iowa Code section 321.89(3).

b. A copy of the notice sent to the owner and lienholder(s) or proof of publication of notice. The notice must display a sent or published date within the ~~20-day~~ ten-day time frame required under Iowa Code section 321.89(3) to qualify the claim for reimbursement.

RA 26-184

TRANSPORTATION DEPARTMENT[761]

Regulatory Analysis

Notice of Intended Action to be published: 761—Chapter 601
"Application for License"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 307.12(1)"j," 321.182 and 321.195
State or federal law(s) implemented by the rulemaking: Iowa Code sections 321.182, 321.184 and 321.195

Public Hearing

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

August 13, 2026 2 to 2:30 p.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 948 720 783#

Public Comment

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

Sara Siedsma
6310 SE Convenience Boulevard
Ankeny, Iowa 50021
Email: sara.siedsma@iowadot.us

Purpose and Summary

The purpose of the proposed amendments is to align the rules with 2026 Iowa Acts, Senate Files 2088 and 2187, which, respectively, amend the Iowa Code to authorize the Department to provide electronic driver's license replacement services through its new information technology (IT) system and to accept certain documents submitted electronically and require verification of United States citizenship and lawful status in the United States as a condition of driver's license and nonoperator's identification card issuance and renewal. The proposed amendments also make technical citation changes throughout the chapter.

Analysis of Impact

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

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

There are no costs or fees associated with this proposed rulemaking beyond those of the underlying statutes.

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

Persons seeking to obtain a driver's license or nonoperator's identification card will benefit from the administrative rules being in compliance with the underlying statutes.

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:**

There are no quantitative impacts beyond those of the underlying statutes.

- **Qualitative description of impact:**

There are no qualitative impacts beyond those of the underlying statutes.

3. **Costs to the State:**

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

There are no implementation or enforcement costs beyond those of the underlying statutes.

- **Anticipated effect on State revenues:**

There are no anticipated effects on State revenues beyond those of the underlying statutes.

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

There is no benefit of inaction. The amendments are required to conform with the underlying statutes.

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

There are no less costly or less intrusive methods to achieve the purpose of the proposed amendments, which is compliance with the underlying statutes.

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

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

The Department did not consider alternatives for the proposed amendments.

- **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?

These proposed amendments have no impact on small business beyond that of the underlying statutes.

Text of Proposed Rulemaking

ITEM 1. Amend subrule 601.2(7) as follows:

601.2(7) *Surrender of license and nonoperator's identification card.* An applicant for a driver's license shall surrender all other driver's licenses and nonoperator's identification cards. This includes those issued by a state other than Iowa or a foreign jurisdiction unless otherwise provided in a letter of understanding or other written memorialization of reciprocity or understanding. An applicant who renews or replaces a driver's license or nonoperator's identification card electronically pursuant to ~~761—subrule 605.25(7)~~ 761—Chapter 605 or 630 shall destroy the previous driver's license or nonoperator's identification card upon receipt of the renewed or replaced driver's license or nonoperator's identification card.

ITEM 2. Amend rule **761—601.2(321,321C)**, implementation sentence, as follows:

This rule is intended to implement Iowa Code sections 321.13, 321.177, 321.182, 321.186, 321.195 as amended by 2026 Iowa Acts, Senate File 2088, section 16, 321.196 and 321C.1 and 6 CFR Part 37.

ITEM 3. Amend paragraph **601.4(4)"a"** as follows:

a. If an applicant presents one of the identity documents listed under subrule ~~601.5(1)~~ 601.4(1), the department's verification of that identity document is satisfactory evidence of lawful status.

ITEM 4. Amend paragraph **601.4(5)"c"** as follows:

c. Social security records match. The applicant must establish that the applicant's Social Security Administration's account number is issued in the applicant's current legal name as verified by the department with the Social Security Online Verification (SSOLV) system in accordance with 6 CFR Section 37.13(b)(2) effective January 1, ~~2024~~ 2025.

ITEM 5. Amend subrule 601.4(8) as follows:

601.4(8) *Exception process.* As provided in 6 CFR Section 37.11(h) (REAL ID exceptions process) effective January 1, ~~2024~~ 2025, and notwithstanding any other provisions of this chapter or 761—Chapter 2504 to the contrary, an applicant who, for reasons beyond the applicant's control, is unable to present a necessary document under this rule may apply to the department for an exception as provided in this subrule.

a. To apply for an exception under this rule, an applicant is to submit a written request to the department at the address or email address listed in subrule 601.1(3) or in person at any driver's license service center containing all of the following:

(1) to (3) No change.

(4) Any alternate document or other proof that exists to verify the facts contained in the missing document, which may include an approved I-94 form documenting the applicant's most recent admittance into the United States as verified by the U.S. Department of Homeland Security in accordance with 6 CFR Section 37.13 effective January 1, ~~2024~~ 2025.

(5) No change.

b. to *d.* No change.

e. An alternate document accepted under this exception process to satisfy the provisions of subrule 601.4(4) is only allowed if the document demonstrates United States citizenship as required by 6 CFR Section 37.11(h) effective January 1, ~~2024~~ 2025.

f. to *h.* No change.

ITEM 6. Renumber rules **761—601.5(321)** and **761—601.6(321)** as **761—601.6(321)** and **761—601.7(321)**.

ITEM 7. Adopt the following **new** rule 761—601.5(307,321):

761—601.5(307,321) Legal status authentication.

601.5(1) Except as provided in subrules 601.5(2) and 601.5(3), an applicant for an Iowa driver's license or nonoperator's identification card, including an applicant who currently holds an Iowa driver's license or nonoperator's identification card, for whom proof of the applicant's United States citizenship or lawful status in the United States under subrules 601.4(1) and 601.4(4) is not already contained in the applicant's file, shall, subject to the verification requirements of Iowa Code section 321.183A as enacted by 2026 Iowa Acts, Senate File 2187, submit proof of the applicant's United States citizenship, or, if not a United States citizen, proof of the applicant's lawful status in the United States by presenting a document in paragraphs 601.4(1)*"a"* through *"h."*

601.5(2) The department may utilize an applicant's name, date of birth and social security number, which shall be verified using the system identified in Iowa Code section 321.183A(2) as enacted by 2026 Iowa Acts, Senate File 2187, to establish proof of the person's United States citizenship.

601.5(3) An applicant presenting a document in paragraph 601.4(1)*"k"* must also provide the applicant's date of birth and social security number, which shall be verified using the system identified in Iowa Code section 321.183A(2) as enacted by 2026 Iowa Acts, Senate File 2187, to establish proof of the person's United States citizenship.

601.5(4) Subrule 601.4(5) applies to an applicant who presents a document in subrule 601.5(1) when the name listed on the document does not match the applicant's current legal name.

This rule is intended to implement Iowa Code sections 307.12(1)*"j,"* 321.13, 321.182, 321.183A as enacted by 2026 Iowa Acts, Senate File 2187, 321.189 and 321.190.

ITEM 8. Amend renumbered subrule 601.6(1) as follows:

601.6(1) Form 430018, Parent's, Guardian's or Custodian's Consent to Issue Driver's License or Permit, or its equivalent must be submitted to the department at the time of issuance or to the email address listed in subrule 601.1(3) or electronically submitted through the department's records system.

ITEM 9. Amend renumbered rule 761—601.7(321) as follows:

761—601.7(321) REAL ID driver's license. A person who seeks a driver's license that is compliant with the REAL ID Act of 2005, 49 U.S.C. Section 30301 note, as implemented in 6 CFR Part 37 ("REAL ID driver's license") effective January 1, ~~2024~~ 2025, must meet and comply with all lawful requirements for an Iowa driver's license and must also meet and comply with all application and documentation requirements set forth at 6 CFR Part 37, including but not limited to documentation of identity, date of birth, social security number, address of principal residence and evidence of lawful status in the United States. Documents and information provided will be verified pursuant to 6 CFR Section 37.13. An applicant for a REAL ID driver's license is subject to a mandatory facial image capture that meets the requirements of 6 CFR Section 37.11(a). A REAL ID driver's license may not be issued, reissued or renewed except as permitted in 6 CFR Part 37 and may not be issued, reissued or renewed by any procedure, in any circumstance, to any person or for any term prohibited under 6 CFR Part 37. The information on the front of any REAL ID driver's license must include all information and markings required by 6 CFR Section 37.17. Nothing in this rule requires a person to obtain a REAL ID driver's license.

This rule is intended to implement Iowa Code chapter 321; the REAL ID Act of 2005 (49 U.S.C. Section 30301 note) as amended by the REAL ID Modernization Act, H.R. 133, Division U, Title X; and 6 CFR Part 37.

RA 26-185

TRANSPORTATION DEPARTMENT[761]

Regulatory Analysis

Notice of Intended Action to be published: rule 761—615.15(232,299,307,321)
"Denials and Suspensions for Juveniles"

Iowa Code section(s) or chapter(s) authorizing rulemaking: 307.12(1)"j" and 321.213B
State or federal law(s) implemented by the rulemaking: Iowa Code sections 299.1B and 321.213B

Public Hearing

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

August 11, 2026 9 to 9:30 a.m.	Microsoft Teams Or dial: 515.817.6093 Conference ID: 971 908 8#

Public Comment

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

Sara Siedsma
6310 SE Convenience Boulevard
Ankeny, Iowa 50021
Email: sara.siedsma@iowadot.us

Purpose and Summary

The purpose of the proposed amendment is to conform with Iowa Code section 299.1B, which requires the Department to deny issuance of a driver's license until a person reaches the age of 18 if the Department receives notification from a school authority that the person is of compulsory age and does not meet the school attendance requirements of Iowa Code section 299.1B.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
- **Classes of persons that will bear the costs of the proposed rulemaking:**

There are no costs or fees associated with this proposed amendment. Driver's license suspensions for violation of school attendance requirements are already possible through the Department's existing information technology (IT) system, but the ability to deny the license will now be built into the Department's new IT system.

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

Persons subject to a driver's license denial under this rulemaking will benefit from having the rulemaking align with the requirements of statute.

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:**

There are no significant quantitative impacts anticipated. In fiscal year 2025, the Department issued 33 driver's license suspensions upon receipt of notification from a school authority that a person of compulsory age did not meet the school attendance requirements of Iowa Code section 299.1B.

- **Qualitative description of impact:**

There are no qualitative impacts.

3. **Costs to the State:**

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

There are no implementation or enforcement costs because of the proposed amendment.

- **Anticipated effect on State revenues:**

There are no anticipated effects on State revenues because of the proposed amendment.

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

There is no benefit of inaction. Iowa Code section 299.1B requires the Department to deny issuance of a driver's license until a person reaches the age of 18 if the Department receives notification from a school authority that the person is of compulsory age and does not meet the school attendance requirements of Iowa Code section 299.1B.

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

There are no less costly or less intrusive methods to achieve the purpose of the proposed amendment.

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

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

The Department did not consider alternatives for the proposed rulemaking.

- **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?

There is no impact on small business because of the proposed amendment.

Text of Proposed Rulemaking

ITEM 1. Amend rule 761—615.15(232,299,307,321) as follows:

761—615.15(232,299,307,321) ~~Suspensions~~ Denials and suspensions for juveniles.

615.15(1) *Suspension for juveniles adjudicated delinquent for certain offenses.*

a. No change.

b. The department may issue to a person suspended under this subrule a temporary restricted license in accordance with rule 761—615.28(321) if issuance is permitted under Iowa Code section 321.215 and the person is otherwise eligible for the license. To obtain a temporary restricted license that is valid for educational or employment purposes, the applicant must meet the requirements for issuance of a special minor's restricted license under Iowa Code section 321.194 and rule ~~761—602.26(321)~~ 761—602.9(321).

615.15(2) ~~*Suspension*~~ *Denial or suspension for juvenile's failure to attend school.*

a. The department shall deny or suspend the driver's license of a person of compulsory age upon receipt of notification from the appropriate school authority that the person is in violation of Iowa Code section 299.1B.

b. The denial or suspension will continue until the person reaches the age of 18 or the department receives notification from the appropriate school authority that the person is no longer in violation of Iowa Code section 299.1B.

c. The department may issue to the person a minor's restricted work license pursuant to Iowa Code section 321.178 and rule ~~761—602.25(321)~~ 761—602.8(299,321) if the person is eligible for the license.

This rule is intended to implement Iowa Code sections 232.52(2), 321.178, 321.213B, 299.1B, 307.12(1)*"j,"* 321.213, 321.213A and 321.215.

ARC 0439D

EDUCATION DEPARTMENT[281]

Notice of Intended Action

Proposing rulemaking related to extracurricular interscholastic competition and providing an opportunity for public comment

The State Board of Education hereby proposes to amend Chapter 36, "Extracurricular Interscholastic Competition," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in 2026 Iowa Acts, House File 2591 as amended by 2026 Iowa Acts, House File 2800.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2026 Iowa Acts, House File 2591 as amended by 2026 Iowa Acts, House File 2800.

Purpose and Summary

This proposed rulemaking implements changes to rules on interscholastic athletics by expanding the ability of eighth-grade students to compete on high school teams and by changing how periods of ineligibility due to transfers or open enrollment transfers are calculated. This proposed rulemaking also makes a clarifying amendment to the physical examination requirement to account for the potential participation of eighth-grade students at the high school level.

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 State Board for a waiver of the discretionary provisions, if any, pursuant to 7—Chapter 2504.

Public Comment

Any interested person may submit written or oral comments concerning this proposed rulemaking, which must be received by the State Board no later than 4:30 p.m. on August 11, 2026. Comments should be directed to:

Thomas A. Mayes, Rules Coordinator
Department of Education
Grimes State Office Building
400 East 14th Street
Des Moines, Iowa 50319
Phone: 515.281.8661
Email: thomas.mayes@iowa.gov

Public Hearing

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

August 11, 2026 1 to 2 p.m.	Room B50 Grimes State Office Building Des Moines, Iowa Via videoconference: meet.google.com/fmu-bqht-drb Or by dialing: 1 650.667.3117 PIN: 881 264 676#

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 State Board 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).

Emergency Rulemaking Adopted by Reference

This proposed rulemaking is also published herein as an Adopted and Filed Emergency rulemaking (see **ARC 0438D**, IAB 7/22/26). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rulemaking, whose subject matter is hereby adopted by reference.

ARC 0444D

HUMAN SERVICES DEPARTMENT[441]

Notice of Intended Action

Proposing rulemaking related to family-centered services and providing an opportunity for public comment

The Department of Health and Human Services hereby proposes to rescind Chapter 172, "Family-Centered Services," Iowa Administrative Code, and to adopt a new Chapter 172 with the same title.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 234.6.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 234.6.

Purpose and Summary

This proposed chapter underwent a Red Tape Review pursuant to Executive Order 10. As part of that review, restrictive terms were removed, duplicative information was streamlined, and language was changed to be in line with modern procedures and practices.

This proposed rulemaking defines and describes procedures for delivery of family-centered services. Family-centered services are services designed to prevent a child from entering foster care and to assist families when the needs of a child, parent, or kinship foster caregiver are directly related to the safety, permanency, or well-being of the child. The proposed rulemaking describes the service definitions, eligibility criteria, and procedures for client appeals.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on June 10, 2026. A public hearing was held on the following date(s):

- June 30, 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 2504.

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 August 11, 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:

August 11, 2026 10 to 10:30 a.m.	Microsoft Teams Meeting ID: 236 367 247 016 22 Passcode: Zz9hm7xR
August 11, 2026 2 to 2:30 p.m.	Microsoft Teams Meeting ID: 255 612 002 852 701 Passcode: 7pL7pY24

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 172 and adopt the following **new** chapter in lieu thereof:

CHAPTER 172
FAMILY-CENTERED SERVICES

441—172.1(234) Definitions.

"Case" means at least one child in a household is involved in department services with a department social work case manager.

"Child" or *"children"* means a person or persons who meet the definition of a child in Iowa Code section 234.1(1).

"Child abuse" means one or more of the categories of child abuse defined in Iowa Code section 232.68(2).

"Child abuse assessment" means an assessment process by which the department responds to all accepted reports that allege child abuse as defined in Iowa Code section 232.68(2), or that allege child abuse as defined in Iowa Code section 232.68(2) that also allege imminent danger, death, or injury to a child. A child abuse assessment results in a disposition and a determination of whether a case meets the definition of child abuse and a determination of whether criteria for placement on the registry are met.

"Child in need of assistance" means the same as set forth in Iowa Code section 232.2(8).

"Contractor" means a private organization authorized to do business in Iowa that has entered into a contract with the department to provide one or more of the services defined in this chapter.

"Family-centered services" means the services provided by contract pursuant to Iowa Code section 232.102A(1)*"b."*

"Household" means the place where a child resides.

"Kinship foster caregiver" means the same as set forth in 441—Chapter 125.

"Permanency" means a child has a safe, stable, custodial environment in which to grow up and a lifelong relationship with a nurturing caregiver.

"Protective capacities" means the family strengths or resources that reduce, control, or prevent risks from arising or from having an unsafe impact on a child.

"Risk" means the probability or likelihood that a child will experience maltreatment.

"Safe" or *"safety"* means that no signs of present or impending danger to a child are identified or that one or more signs of present or impending danger are identified but the child's degree of vulnerability or the caregiver's protective capacities offset the current threat. The child is not likely to be in imminent danger of maltreatment.

441—172.2(234) Family-centered services. Family-centered services are services designed to prevent the child from entering foster care and to assist the family when the needs of the child, parent, or kinship foster caregiver are directly related to the safety, permanency, or well-being of the child. The outcome of the services may be to maintain the child with a parent or in the home of the kinship foster caregiver, to reunify the child safely with a parent or kinship foster caregiver, or to achieve permanent family connections for the child.

172.2(1) Family-centered services provide interventions and supports based on identified needs of children and families that have come to the department's attention because of:

a. Evaluation of a child abuse assessment or child in need of assistance assessment and the family's risk assessment score; or

b. The child's adjudication as a child in need of assistance pursuant to Iowa Code section 232.2; or

c. The child's placement out of home under the department's care and supervision.

172.2(2) Family-centered services are designed to:

a. Identify and build on the family's strengths and enhance the family's protective capacities;

b. Address the risk factors that affect the child's safety, permanency, and well-being;

c. Strengthen family connections to community resources and informal support systems in order to promote greater self-reliance; and

d. Remain respectful of the family's unique background and needs.

172.2(3) Family-centered services will utilize evidence-based interventions to the greatest possible extent.

172.2(4) Family-centered services may be offered to the following persons:

a. A child eligible for services under the provisions laid out in this rule;

b. Any sibling of that child who resides in the same household at the time of service referral or moves into the household during the service delivery period; and

c. A parent, stepparent, or kinship foster caregiver of the child.

172.2(5) During the time that a child and the child's family are approved to receive family-centered services on an open case, the department will be responsible for maintaining case management, including contact with the child and family to ensure that:

a. The factors that present risks of harm to the safety and well-being of all children in the family are being adequately addressed; and

b. Services and supports are in place to achieve the child's permanency goal.

441—172.3(234) Authorization. When the department has approved provision of family-centered services for a child and family, the department will notify the contractor by issuing the referral and authorization for child welfare services form. This authorization form will indicate:

172.3(1) The specific service category authorized; and

172.3(2) The duration of the authorization.

441—172.4(234) Client appeals. Clients may appeal the department's decision pursuant to 441—Chapter 2506 when:

1. The client's application for services as described in this chapter is denied, or
2. The services are terminated.

These rules are intended to implement Iowa Code section 234.6.

ARC 0434D

INSPECTIONS AND APPEALS DEPARTMENT[481]

Notice of Intended Action

Proposing rulemaking related to modification of the uniform rules on agency procedure and providing an opportunity for public comment

The Department of Inspections, Appeals, and Licensing hereby proposes to adopt new Chapter 2500, "Definitions," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapter 17A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2026 Iowa Acts, Senate File 2463, and Iowa Code chapter 17A.

Purpose and Summary

This proposed rulemaking modifies the Uniform Rules on Agency Procedure related to definitions (7—Chapter 2500) to expand the definition of "agency" in order to fully encompass the unique and multiple entities a waiver can be presented to within the Department, including the agency itself along with the boards and commissions. The new Uniform Rules on Agency Procedure were effective as of January 13, 2026, and the Department's Uniform Rules on Agency Procedure were rescinded by 2026 Iowa Acts, Senate File 2463, on July 1, 2026. Earlier adoption of this rulemaking will allow the Department to ensure a smooth transition between the old and new Uniform Rules on Agency Procedure that became effective on July 1, 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 7—Chapter 2504.

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 August 11, 2026. Comments should be directed to:

Sheri Howard
Department of Inspections, Appeals, and Licensing
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
Phone: 515.779.3299
Email: sheri.howard@dia.iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)"b," an oral presentation regarding this 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).

Emergency Rulemaking Adopted by Reference

This proposed rulemaking is also published herein as an Adopted and Filed Emergency rulemaking (see **ARC 0435D**, IAB 7/22/26). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rulemaking, whose subject matter is hereby adopted by reference.

ARC 0431D

INSPECTIONS AND APPEALS DEPARTMENT[481]

Notice of Intended Action

Proposing rulemaking related to raffles and providing an opportunity for public comment

The Department of Inspections, Appeals, and Licensing hereby proposes to amend Chapter 100, "General Provisions for Social and Charitable Gambling," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 99B.2.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2026 Iowa Acts, House File 2506.

Purpose and Summary

This proposed rulemaking amends Chapter 100 to implement 2026 Iowa Acts, House File 2506. This allows for organizations conducting social and charitable gambling events to conduct notification to a prize winner within one year of the prize being awarded.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on May 27, 2026. A public hearing was held on the following date(s):

- June 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 7—Chapter 2504.

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 August 11, 2026. Comments should be directed to:

Amy Oetken
Department of Inspections, Appeals, and Licensing
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
Phone: 515.672.4929
Email: amy.oetken@dia.iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)"b," an oral presentation regarding this 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. Rescind subrule 100.10(1) and adopt the following **new** subrule in lieu thereof:

100.10(1) A copy of the rules for a raffle shall be available upon request and include the following:

a. Methods of awarding a prize, including the date the prize is won;

b. Prices to play, including discounts; and

c. Whether a sufficient number of entries must be sold in order for the raffle to occur, or if an alternate prize is offered when sales of entries are insufficient.

ITEM 2. Rescind subrule 100.16(4) and adopt the following **new** subrule in lieu thereof:

100.16(4) *Winners.* The drawing of the winning entry shall be done in a manner that allows the purchasers to observe the drawing.

a. The raffle shall clearly describe the date the prize will be considered to be won. If no specific winning date is specified, the prize will be considered to be won on the date of the drawing.

b. The date by which the prize shall be claimed will be no fewer than 14 days following the notification of the winner.

c. Notification will be considered to be as soon as practical so long as it is within one year of the prize being awarded.

d. If the prize is not claimed, the licensed QO may do one of the following:

(1) Continue to draw until a winner claims the prize. Each drawing will allow the time period specified in paragraph 100.16(4)*"b"* for claiming the prize.

(2) Donate the unclaimed prize to another QO to be used for an educational, civic, public, charitable, patriotic, or religious use.

ARC 0446D

INSPECTIONS AND APPEALS DEPARTMENT[481]

Notice of Intended Action

Proposing rulemaking related to dust-lead hazards and providing an opportunity for public comment

The Department of Inspections, Appeals, and Licensing hereby proposes to amend Chapter 469, "Renovation, Remodeling, and Repainting—Lead Hazard Notification Process," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapter 10A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 10A.

Purpose and Summary

This proposed rulemaking amends Chapter 469 to implement the United States Environmental Protection Agency's (EPA's) rule regarding the definition of "dust-lead hazard."

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on June 10, 2026. A public hearing was held on the following date(s):

- June 30, 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 7—Chapter 2504.

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 August 11, 2026. Comments should be directed to:

Sheri Howard
Department of Inspections, Appeals, and Licensing
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
Phone: 515.779.3299
Email: sheri.howard@dia.iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)"b," an oral presentation regarding this 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 **481—469.2(10A)**, definition of "Dust-lead hazard," as follows:

"Dust-lead hazard" means surface dust in residential dwellings or child-occupied facilities that contains a mass-per-area concentration of lead equal to or exceeding ~~10~~ 5 micrograms per square foot on floors, ~~100~~ 40 micrograms per square foot on interior windowsills, and ~~400~~ 100 micrograms per square foot on window troughs based on wipe samples. A dust-lead hazard is present in a residential dwelling or child-occupied facility when the weighted arithmetic mean lead loading for all single-surface or composite samples of floors and interior windowsills is equal to or greater than ~~10~~ 5 micrograms per square foot on floors, ~~100~~ 40 micrograms per square foot on interior windowsills, and ~~400~~ 100 micrograms per square foot on window troughs based on wipe samples. A dust-lead hazard is present on floors, interior windowsills, or window troughs in an unsampled residential dwelling in a multifamily dwelling if a dust-lead hazard is present on floors, interior windowsills, or window troughs, respectively, in at least one sampled residential unit on the property. A dust-lead hazard is present on floors, interior windowsills, or window troughs in an unsampled common area in a multifamily dwelling if a dust-lead hazard is present on floors, interior windowsills, or window troughs, respectively, in at least one sampled common area in the same common area group on the property.

ARC 0447D

INSPECTIONS AND APPEALS DEPARTMENT[481]

Notice of Intended Action

Proposing rulemaking related to dust-lead hazards and training and providing an opportunity for public comment

The Department of Inspections, Appeals, and Licensing hereby proposes to amend Chapter 470, "Lead-Based Paint Activities," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapter 10A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 10A.

Purpose and Summary

This proposed rulemaking amends Chapter 470 to implement the United States Environmental Protection Agency's (EPA's) rule regarding the definition of "dust-lead hazard."

This rulemaking also provides updated references to federal law and clearer guidelines for lead professionals regarding training and certification to perform lead-based paint activities.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on June 10, 2026. A public hearing was held on the following date(s):

- June 30, 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 7—Chapter 2504.

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 August 11, 2026. Comments should be directed to:

Sheri Howard
Department of Inspections, Appeals, and Licensing
6200 Park Avenue, Suite 100
Des Moines, Iowa 50321
Phone: 515.779.3299
Email: sheri.howard@dia.iowa.gov

Public Hearing

No public hearing is scheduled at this time. As provided in Iowa Code section 17A.4(1)"b," an oral presentation regarding this 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 **481—470.2(10A)**, definitions of "Clearance level," and "Dust-lead hazard," as follows:

"Clearance level" means the value at which the amount of lead in dust on a surface following completion of interim controls, lead abatement, paint stabilization, standard treatments, ongoing lead-based paint maintenance, rehabilitation, or renovation is a dust-lead hazard and fails clearance testing. The clearance level for a single-surface dust sample from a floor is greater than or equal to ~~10~~ 5 micrograms per square foot. The clearance level for a single-surface dust sample from an interior windowsill is greater than or equal to ~~100~~ 40 micrograms per square foot. The clearance level for a single-surface dust sample from a window trough is greater than or equal to ~~400~~ 100 micrograms per square foot.

"Dust-lead hazard" means surface dust in residential dwellings or child-occupied facilities that contains a mass-per-area concentration of lead greater than or equal to ~~10~~ 5 micrograms per square foot on floors, ~~100~~ 40 micrograms per square foot on interior windowsills, and ~~400~~ 100 micrograms per square foot on window troughs based on wipe samples. A dust-lead hazard is present in a residential dwelling or child-occupied facility when the weighted arithmetic mean lead loading for all single-surface or composite samples of floors and interior windowsills is greater than or equal to ~~10~~ 5 micrograms per square foot on floors, ~~100~~ 40 micrograms per square foot on interior windowsills, and ~~400~~ 100 micrograms per square foot on window troughs based on wipe samples. A dust-lead hazard is present on floors, interior windowsills, or window troughs in an unsampled residential dwelling in a multifamily dwelling if a dust-lead hazard is present on floors, interior windowsills, or window troughs, respectively,

in at least one sampled residential unit on the property. A dust-lead hazard is present on floors, interior windowsills, or window troughs in an unsampled common area in a multifamily dwelling if a dust-lead hazard is present on floors, interior windowsills, or window troughs, respectively, in at least one sampled common area in the same common area group on the property.

ITEM 2. Amend subrule 470.4(14) as follows:

470.4(14) ~~To be approved for~~ A refresher training ~~of~~ course for sampling technicians, lead abatement contractors, lead abatement workers, and project designers~~, a course~~ must be at least eight hours of training ~~hours~~. ~~To be approved for~~ Pursuant to the recertification requirements of subrule 470.5(6), a refresher training ~~of~~ course for lead inspector/risk assessors and elevated blood lead (EBL) inspector/risk assessors who completed an approved 24-hour training course~~, a course~~ must be at least 8 hours of training ~~hours~~. Pursuant to ~~meet~~ the recertification requirements of subrule ~~470.5(3). To be approved for~~ 470.5(6), a refresher training ~~of~~ course for lead inspector/risk assessors and ~~elevated blood lead (~~EBL~~)~~ inspector/risk assessors ~~to meet the recertification requirements of subrule 470.5(6), a course~~ must be at least 16 hours of training ~~hours~~. ~~To be approved for~~ A refresher training ~~of~~ course for lead-safe renovators~~, a course~~ must be at least four hours ~~and must include a hands-on component~~ of training. All refresher training courses shall cover at least the following topics:

a. to *d.* No change.

ITEM 3. Amend rule 481—470.12(10A) as follows:

481—470.12(10A) References to federal law. Unless otherwise specified, all references in this chapter to the United States Code or to the Code of Federal Regulations are to those provisions in effect on July 1, ~~2024~~ 2026.

ARC 0445D

IOWA FINANCE AUTHORITY[265]

Notice of Intended Action

Proposing rulemaking related to natural hazard mitigation financing program and providing an opportunity for public comment

The Iowa Finance Authority hereby proposes to adopt new Chapter 25, "Natural Hazard Mitigation Financing Program," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code sections 16.5 and 16.17.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 29D and sections 16.230 through 16.233.

Purpose and Summary

The Authority proposes to adopt Chapter 25 to implement Iowa Code sections 16.230 through 16.233 and chapter 29D as enacted by 2025 Iowa Acts, Senate File 619. Chapter 25 describes the policies and procedures applicable to the Authority's responsibilities relating to the Natural Hazard Mitigation Financing Program. The program provides loans for projects that mitigate the impact of natural hazards and is a joint and cooperative undertaking of the Authority and the Department of Homeland Security and Emergency Management.

Regulatory Analysis

A Regulatory Analysis for this rulemaking was published in the Iowa Administrative Bulletin on April 15, 2026. A public hearing was held on the following date(s):

- May 5, 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 265—Chapter 18.

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 August 11, 2026. Comments should be directed to:

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

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. Adopt the following **new** 265—Chapter 25:

CHAPTER 25
NATURAL HAZARD MITIGATION FINANCING PROGRAM

265—25.1(16) Purpose and authority responsibilities. The program is established pursuant to Iowa Code chapter 29D. The authority is primarily responsible for the financial management of the program pursuant to Iowa Code chapter 29D and chapter 16, subchapter X, part 11; the STORM Act; the rules promulgated under Iowa Code chapter 17A by the department or the authority; and any other applicable federal or state laws. The authority's financial management responsibilities include but are not limited to the following:

1. Managing the financial assets of the program, including investments and audits;
2. Receiving, reviewing and approving loan applications;
3. Executing loan agreements, including establishing loan terms; and
4. Disbursing loan funds and monitoring loan repayments.

265—25.2(16) Definitions.

"Authority" means the Iowa finance authority created in Iowa Code section 16.1.

"Cost" means the same as defined in Iowa Code section 29D.2.

"Department" means the Iowa department of homeland security and emergency management.

"Director" means the director of the authority.

"Eligible costs" means all costs related to the completion of a project as approved by the department.

"Eligible entity" means the same as defined in Iowa Code section 29D.2.

"FEMA" means the Federal Emergency Management Agency.

"Fiscal year" means the state fiscal year starting July 1 and ending June 30.

"Intended use plan" or *"IUP"* means a plan developed by the department identifying the intended uses of funds available through the program.

"Loan recipient" means the same as defined in Iowa Code section 16.230.

"Net revenues" means the same as defined in Iowa Code section 384.80.

"Private entity" means the same as defined in Iowa Code section 29D.2.

"Program" means the same as defined in Iowa Code section 16.230.

"Project" means the same as defined in Iowa Code section 16.230.

"State project proposal list" means a priority-ranked list of mitigation projects the department may fund using STRLF funds.

"Safeguarding tomorrow revolving loan fund" or *"STRLF"* means the natural hazard mitigation revolving loan fund created in Iowa Code section 29D.4.

"Safeguarding tomorrow through ongoing risk mitigation Act" or *"STORM Act"* means the same as defined in Iowa Code section 29D.2.

265—25.3(16) Eligibility, application, and approval.

25.3(1) Only projects included in the state project proposal list and compliant with the IUP are eligible for the program.

25.3(2) Moneys in the fund shall not be used to provide a loan to a private entity for the acquisition of real property.

25.3(3) The authority will consider the following when determining whether to provide a loan to an eligible entity:

a. Loan recipient's financial capability;

b. Loan recipient's willingness to accept all loan terms, conditions, and covenants;

c. The priority of the project on the state proposed project list;

d. Funds available; and

e. Whether the loan recipient 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.

25.3(4) Applications for loans shall be submitted to the authority in the form and content established by the authority. The application will include:

a. A description of the project, project budget, and estimated project timeline;

b. The requested loan amount and loan term;

c. The proposed security for the loan and documentation that approval processes have been initiated;

d. The tax status of the loan;

e. The other sources of funds for the project;

f. A pro forma cash flow analysis in a form acceptable to the authority that demonstrates that the net revenues of the borrower are sufficient pursuant to paragraph 25.4(2)*"c"*;

g. Documentation that technical and environmental review has been completed; and

h. Any other information reasonably requested by the authority.

25.3(5) Subsequent segments of a project that have been previously awarded financial assistance will receive priority over new projects. Loans made for separate segments of a project will be administered separately.

25.3(6) Requested loan amounts may be adjusted to reflect eligible costs.

25.3(7) Complete and eligible loan applications that are recommended for approval based on the criteria in these rules will be considered by the authority board. The board may approve, deny, or defer an application for a loan.

265—25.4(16) Loans.

25.4(1) *Loan agreements.* The authority will prepare a loan agreement after an application has been approved by the authority board.

25.4(2) *Loan terms.*

a. *Interest rates.* The authority shall determine loan interest rates in cooperation with the department to be established in the IUP.

b. *Fees.*

(1) The loan initiation fee shall be equal to 0.5 percent of the loan commitment amount, not to exceed $100,000. The fee shall be payable on the closing date of the loan agreement.

(2) The annual loan servicing fee shall be equal to 0.25 percent of the outstanding principal balance. Payment of the loan servicing fee will be made semiannually along with scheduled interest payments.

c. *Revenue pledge.* The loan recipient shall establish sufficient revenue sources for the repayment of the loan, as determined by the authority. To ensure repayment of obligations according to the terms of the loan agreement, the loan recipient shall agree to impose, collect, and increase, if necessary, user charges, taxes, or other dedicated revenue sources identified for the loan repayment in order to maintain annual net revenues at a level equal to at least 110 percent of the amount necessary to pay debt service on all revenue obligations during the next fiscal year. At the discretion of the director or director's designee, the authority may allow other revenue sources and coverage of less than 110 percent. At the discretion of the director or director's designee, the authority may require revenue sources and coverage in excess of 110 percent of the amount necessary to pay all revenue obligations if the loan recipient has a history of default on its revenue obligations or insufficient credit history, as determined by the authority. The loan agreement shall authorize the authority to require revenue adjustment to collect delinquent loan payments.

d. *Security.*

(1) A loan may be secured by a first lien upon the loan recipient's net revenues. Loans secured by net revenues may rank on a parity basis with other outstanding obligations, or, with the approval of the director or director's designee, those loans may be subordinate in right of payment to the loan recipient's other outstanding revenue obligations.

(2) A loan may be secured by a general obligation of the loan recipient, and the loan recipient may achieve this through the provision for a levy of taxes to repay the loan.

e. *Construction payment schedules.* The loan agreement shall include an estimated construction drawdown schedule provided by the loan recipient.

25.4(3) *Loan commitments.* Loan funds are considered a binding commitment at the time a loan agreement is executed.

25.4(4) *Costs.* The loan recipient shall use the program loan proceeds solely for the purpose of eligible costs of the approved project. The loan recipient must document all eligible costs to the satisfaction of the authority and the department before loan proceeds are disbursed.

25.4(5) *Loan amount and repayment period.* All loans shall be made contingent on the availability of funds. The maximum loan term will be 30 years. Repayment of the loan must begin no later than one year after the project is substantially complete.

25.4(6) *Prepayment.* A loan recipient may prepay a loan, in whole or in part, on any date with the prior written consent of the authority.

25.4(7) *Disbursement of funds.* Funds shall be disbursed in accordance with the loan agreement. The loan agreement may allow for periodic disbursement of funds.

265—25.5(16) Administration.

25.5(1) The loan recipient shall maintain records that document all costs associated with the project. The loan recipient shall provide access to these records to the authority, the department, the auditor of the state of Iowa, FEMA, the Office of the Inspector General at FEMA, or their agents or designees upon request. The loan recipient shall retain such records and documents for inspection and audit purposes for a period of three years from the date of the final loan payment.

25.5(2) The loan recipient shall provide the authority, the department, or their agents or designees access to the project site on request for the duration of the loan to verify that the funds are being used for the purpose intended, that the construction work meets applicable state and federal requirements, and that the project is being operated and maintained as designed.

25.5(3) The loan recipient's accounting procedures shall conform to generally accepted government accounting standards.

25.5(4) The authority may, for cause, find that a loan recipient is not in compliance with the requirements of the program. Remedies for noncompliance may include penalties up to and including withholding of loan funds not yet disbursed or return of loan funds already disbursed. Findings of noncompliance may include but are not limited to the use of loan funds for activities not described in the application; failure to begin construction within one year of execution of a loan agreement; or failure to comply with any applicable state or federal rules, regulations, or laws.

265—25.6(16) References. References to the STORM Act are as in effect on [effective date of this rulemaking].

These rules are intended to implement Iowa Code chapter 29D and sections 16.230 through 16.233.

ARC 0436D

REVENUE DEPARTMENT[701]

Notice of Intended Action

Proposing rulemaking related to uniform rules on agency procedure and providing an opportunity for public comment

The Department of Revenue hereby proposes to amend Chapter 2, "Organization"; to rescind Chapter 5, "Public Records and Fair Information Practices"; to amend Chapter 103, "Examination and Certification of Assessors and Deputy Assessors," Chapter 201, "Sales and Use Tax Permits," Chapter 230, "Administration of Cigarette, Tobacco, Vapor Products, and Alternative Nicotine Products," and Chapter 260, "Motor Fuel and Undyed Special Fuel"; and to adopt Chapter 2502, "Petitions for Rulemaking," Chapter 2503, "Declaratory Orders," Chapter 2504, "Rule Waivers," Chapter 2505, "Fair Information Practices," Chapter 2506, "Contested Cases," and Chapter 2507, "Filing a Tax Appeal and the Informal Proceedings Before a Contested Case," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code chapters 17A and 22; Iowa Code sections 99G.9, 123.10 and 421.17; and 2026 Iowa Acts, Senate File 2463.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 17A.24 and 2026 Iowa Acts, Senate File 2463.

Purpose and Summary

The Department is proposing to adopt emergency rules under Iowa Code sections 17A.4(3) and 17A.5(2)"b," providing for additions, exceptions, or amendments to the Uniform Rules on Agency Procedure adopted by the Administrative Rules Coordinator pursuant to 2026 Iowa Acts, Senate File 2463. Senate File 2463 does not rescind rule 701—5.1(17A,22,99G,123,421-453E) or 701—5.10(17A,22,99G,123,421-453E); therefore, the content of the two rules is proposed to be moved to Chapter 2505 for consistency. The definitions from rule 701—5.1(17A,22,99G,123,421-453E) are being incorporated into rule 701—2505.1(17A,22), and content from rule 701—5.10(17A,22,99G,123,421-453E) is being proposed under rule 701—2505.11(17A,22,99G,123,421-453E). Additionally, the 701—Chapter 7 rules on the informal tax appeal process prior to a contested case are being moved to Chapter 2507. These rules are intended to later be editorially moved back to 701—Chapter 7 after the rescission of the chapter goes into effect on January 1, 2027. Taxpayers are most familiar with finding rules on appeals and related administrative procedures within 701—Chapter 7; therefore, the Department has determined it to be most beneficial to maintain these rules in this location for clarity and convenience to taxpayers.

The following proposed amendments are necessary to comply with legal obligations imposed on the Department:

1. Rule 701—2502.1(17A), to adopt an additional content requirement for petitions for rulemaking found under numbered paragraph "7" that reads as follows:

"7. Any other matters deemed relevant that are not covered by the above requirements."

The Department has the authority to prescribe by rule the form for petitions and the procedure for their submission, consideration, and disposition under Iowa Code section 17A.7(1). To make the petition review process efficient for customers, the Department currently asks petitioners to provide a complete history of any prior contacts between the petitioner and the Department relating to the activity affected by the proposed rulemaking, including audits, notices of assessment, refund claims, appeals, contested case hearings, or investigative reports relating to the activity within the last five years. Retaining the ability to request this information ensures thorough and efficient review of rulemaking requests. The existing uniform rule is deemed insufficient by not stating that an agency has additional discretion to add other petition form requirements that may aid both the agency and petitioner in the review and disposition of the petition, and Iowa Code section 17A.7(1) supports the inclusion of such a rule.

2. Subrule 2503.1(1), to make revisions under the Department's authority to adopt rules that provide for the form, contents, and filing of petitions for declaratory orders provided by Iowa Code section 17A.9(2). The existing uniform rule is deemed insufficient to provide clarity to customers to ensure petitions include adequate information.

- Paragraph 2503.1(1)"a," to adopt an additional requirement for a filed petition for declaratory order found under numbered paragraph "9" and a clarifying requirement under numbered paragraph "10." The requirement in numbered paragraph "9" includes whether the petitioner is presently under audit or investigation by the agency, something that can be a strong determining factor as to the applicability to specified circumstances of a statute, rule, or order when a person is petitioning for a declaratory order. Numbered paragraph "10" clarifies that petitions submitted by a representative must have a valid Department power of attorney form or representative certification form on file with the agency, which is required by Iowa Code section 421.59.
- Paragraphs 2503.1(1)"b" and "c," to adopt amendments for clarity. First, a paragraph on standing is included to provide clarity for petitioners prior to submission to avoid the need to provide such information solely through a refusal to issue an order. Second, a paragraph is included to clarify that an association or representative group cannot file a petition for declaratory order on behalf of its members. This is prohibited due to the fact that each member may not be similarly situated or represented by the

factual scenario set forth in the petition. These additions will ensure an entity receives an appropriate review on the specified circumstances of a statute, rule, or order within the primary jurisdiction of the agency and that customers are aware of these requirements up front rather than awaiting an order only to receive a refusal on these grounds.

3. Subrule 2504.1(1), to adopt definitions of discretionary and interpretive rules to provide more clarity beyond Iowa Code section 17A.9A on what types of rules the Department has the authority to waive. These definitions were part of the Department's effort to comply with uniform waiver rule requirements, paragraphs D and H, outlined in Executive Order No. 11 (1999), which Governor Reynolds has retained. The Department deems the existing uniform rule as insufficient to cover the requirements for rule waivers for the subject matter required by Department rules, as required by Executive Order No. 11 (1999).

4. Subrule 2505.4(8), to adopt an additional subrule directing how to request a copy of a tax return. The existing uniform rule does not cover this specific type of request required by Iowa Code section 421.17(37).

5. Rules 701—2505.7(17A,22), 701—2505.9(17A,22,99G,123,421-453E), and 701—2505.10(17A,22,99G,123,421-453E), to replace the uniform rules to address how to properly handle confidential records as authorized and required by Iowa Code sections 22.7, 99G.34, 123.38A, 422.20, and 422.72. Additionally, the amendment to rule 701—2505.7(17A,22) provides the necessary rules for Information Disclosure Designation, Form IA 8821. The uniform rules that cover this material are insufficient to cover the specific statutory confidentiality requirements for effective tax administration.

6. Subrule 2506.3(1), to amend the rule cross-reference to accurately reflect the Department-specific computation of time required by Iowa Code section 421.9A. The uniform rule provides for the time computation outlined in Iowa Code section 4.1, but Iowa Code section 421.9A is a Department-specific statute on computation of time that supersedes Iowa Code section 4.1.

7. Subrule 2506.20(3), to amend the subrule to add rule and statutory references for accuracy to comply with Iowa Code section 421.59 regarding who may represent a party at a hearing or prehearing conference. The uniform rule is sufficient for how parties are represented for some matters with the Department; however, there are additional statutory requirements for tax administration.

8. Subrule 2506.26(2), to adopt an amendment to adhere to how the Department's tax-related contested cases become a decision subject to judicial review and provide necessary information regarding litigation costs as required by Iowa Code sections 421.60 and 422.29. The uniform rule is insufficient due to not covering information regarding litigation costs covered in statute and describing a judicial review process that differs from the standard the Department currently follows.

The following proposed amendments are determined to be necessary by the Department:

1. Subrule 2504.1(3), to amend the petition for waiver requirement under 7—numbered paragraph 2504.1(3)"6" to require the petitioner to provide a full contact history between the petitioner and the Department upon submission of a petition, in order to give adequate consideration of a petition for rule waiver. Retaining this requirement makes the petition review and deliberation faster and more efficient for both the requester and the Department; thus, the Uniform Rules on Agency Procedure are insufficient.

2. Subrule 2505.3(3), to amend the uniform rule on requesting records to provide more clarity on the process for public records compared to confidential records. The process for the Department to fulfill a request for confidential records may include additional requirements, including a signed affidavit that has protections to prevent perjury outlined under Iowa Code section 421.27A. The Uniform Rules on Agency Procedure do not provide for this distinction.

3. Rule 701—2506.2(17A), to adopt a definition of pleadings, which is not defined in statute or in the Uniform Rules on Agency Procedure. Including a definition provides clarity for customers in both informal appeals and contested cases. The existing language of the Uniform Rules on Agency Procedure is insufficient.

4. Rule 701—2506.11(17A), to maintain the Department's rule content on pleadings in the informal tax appeal chapter of 701—Chapter 2507 and incorporate into this rule the current language from rule

701—subrule 6.10(2) to provide specific guidance for the Department and local authorities to take action on alcohol-related violations. The existing language of the Uniform Rules on Agency Procedure is insufficient. The Department has more detailed content on pleadings in the existing informal tax appeal chapter that can also apply to the contested cases procedures described in the Uniform Rules on Agency Procedure. The alcohol-regulation-specific 701—subrule 6.10(2) is a pleadings subrule that local authorities consider highly beneficial to helping them understand procedures on alcohol-related violations to benefit public health and safety.

5. Rule 701—2506.17(17A), to amend the rule for a continuance to be requested no later than three days, rather than seven, and allow each party to be entitled to one continuance without the need for a good cause showing. This time frame is more appropriate for Department contested cases on alcohol matters than those provided by the Uniform Rules on Agency Procedure. Self-represented persons are common in alcohol contested cases, and they historically have benefited from the three-day time frame.

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 701—Chapter 2504.

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 August 11, 2026. Comments should be directed to:

Madelyn Cutler
Department of Revenue
Hoover State Building
P.O. Box 10457
Des Moines, Iowa 50306-3457
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:

August 11, 2026 10 to 11 a.m.	Via videoconference call meet.google.com/saz-eupx-rqi

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).

Emergency Rulemaking Adopted by Reference

This proposed rulemaking is also published herein as an Adopted and Filed Emergency rulemaking (see **ARC 0437D**, IAB 7/22/26). The purpose of this Notice of Intended Action is to solicit public comment on that emergency rulemaking, whose subject matter is hereby adopted by reference.

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:

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%
May 1, 2026 — May 31, 2026	6.25%
June 1, 2026 — June 30, 2026	6.25%
July 1, 2026 — July 31, 2026	6.50%
August 1, 2026 — August 31, 2026	6.50%

ARC 0438D

EDUCATION DEPARTMENT[281]

Adopted and Filed Emergency

Rulemaking related to extracurricular interscholastic competition

The State Board of Education hereby amends Chapter 36, "Extracurricular Interscholastic Competition," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in 2026 Iowa Acts, House File 2591 as amended by 2026 Iowa Acts, House File 2800.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2026 Iowa Acts, House File 2591 as amended by 2026 Iowa Acts, House File 2800.

Purpose and Summary

This rulemaking implements changes to rules on interscholastic athletics by expanding the ability of eighth-grade students to compete on high school teams and by changing how periods of ineligibility due to transfers or open enrollment transfers are calculated. This rulemaking also makes a clarifying amendment to the physical examination requirement to account for the potential participation of eighth-grade students at the high school level.

Reason for Adoption of Rulemaking Without Prior Notice and Opportunity for Public Participation

Pursuant to Iowa Code section 17A.4(3), the State Board finds that notice and public participation are unnecessary or impractical because statute so provides. 2026 Iowa Acts, House File 2591 as amended by 2026 Iowa Acts, House File 2800, requires emergency rulemaking to implement the expanded ability of eighth-grade students as described above. The legislation requires that the rules, the transfer period, and the open enrollment period become effective August 1, 2026.

Reason for Waiver of Normal Effective Date

Pursuant to Iowa Code section 17A.5(2)"b"(1)(a), the State Board also finds that the normal effective date of this rulemaking, 35 days after publication, should be waived and the rulemaking made effective on August 1, 2026, because the legislation described above requires that date.

Adoption of Rulemaking

This rulemaking was adopted by the State Board on June 18, 2026.

Concurrent Publication of Notice of Intended Action

In addition to its adoption on an emergency basis, this rulemaking has been initiated through the normal rulemaking process and is published herein under Notice of Intended Action as **ARC 0439D** to allow for public comment.

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 State Board for a waiver of the discretionary provisions, if any, pursuant to 7—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Amend rule **281—36.1(280)**, definition of "Student," as follows:

"Student" means a person under 20 years of age enrolled in grades 9 through 12. For purposes of these rules, ninth grade begins with the summer immediately following eighth grade. The rules contained herein apply uniformly to all students. "Student" also includes students in eighth grade who are allowed to participate in an interscholastic athletic contest or competition pursuant to a local policy adopted by the board of directors of a school district, the authorities in charge of a nonpublic school, or the governing board of a charter school. An eighth-grade student who participates pursuant to this policy shall not also participate in the same sports season for an eighth-grade team.

ITEM 2. Amend subrule 36.7(1) as follows:

36.7(1) *Physical examination.* Every year, each student will present to the student's superintendent a certificate signed by a licensed physician and surgeon, osteopathic physician and surgeon, osteopath, qualified doctor of chiropractic, licensed physician ~~assistant~~ associate, or advanced registered nurse practitioner, to the effect that the student has been examined and may safely engage in athletic competition, considering the nature of the athletic competition and the student's health and development.

Each doctor of chiropractic licensed as of July 1, 1974, is to affirm on each certificate of physical examination completed that the affidavit required by Iowa Code section 151.8 is on file with the Iowa board of chiropractic.

The certificate of physical examination is valid for the purpose of this rule for one calendar year. A grace period not to exceed 30 calendar days is allowed for expired physical certifications.

ITEM 3. Amend paragraph **36.8(2)"c"** as follows:

c. All contestants in grades 9 through 12 will receive credit in at least four subjects, each of one period or "hour" or the equivalent thereof, at all times. To qualify under this rule, a "subject" will meet the requirements of 281—Chapter 12. Coursework taken from a postsecondary institution and for which a school district or accredited nonpublic school grants academic credit toward high school graduation is used in determining eligibility. No student is to be denied eligibility if the student's school program deviates from the traditional two-semester school year.

(1) and (2) No change.

ITEM 4. Amend paragraph **36.8(2)"e"** as follows:

e. A student who meets all other qualifications may be eligible to participate in interscholastic athletics for a maximum of eight consecutive semesters upon entering the ninth grade for the first time, including students who participated during eighth grade. However, a student who engages in athletics during the summer following eighth grade is also eligible to compete during the summer following twelfth grade. Extenuating circumstances, such as health, may be the basis for an appeal to the executive board that may extend the eligibility of a student when the executive board finds that the interests of the student and interscholastic athletics will be benefited.

ITEM 5. Amend paragraph **36.8(2)"g"** as follows:

g. A student is academically eligible upon entering the ninth grade, including students who participated in eighth grade.

ITEM 6. Amend subrule 36.8(3) as follows:

36.8(3) *General transfer rule.* A student in grades 9 through 12 who transfers from a school in another state or country or from one member or associate member school to another member or associate member school shall be ineligible to compete in interscholastic athletics for a period of ~~90~~ 140 consecutive ~~school~~ calendar days, as defined in 281—Chapter 12, exclusive of summer enrollment, unless one of the exceptions listed in paragraph 36.8(3)*"a"* applies. The period of ineligibility applies only to varsity level contests and competitions. In ruling upon the eligibility of transfer students, the executive board will consider the factors motivating student changes in residency, which it may consider from both direct and circumstantial evidence. Unless otherwise provided in these rules, a student intending to establish residency must show that the student is physically present in the district for the purpose of making a home and not solely for school or athletic purposes.

a. and *b.* No change.

c. A student who participates in the name of a member or associate member school during the summer following eighth grade is ineligible to participate in the name of another member or associate member school in the first ~~90~~ 140 consecutive ~~school~~ calendar days of ninth grade unless a change of residence has occurred after the student began participating in the summer.

d. No change.

[Filed Emergency 6/19/26, effective 8/1/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0435D

INSPECTIONS AND APPEALS DEPARTMENT[481]

Adopted and Filed Emergency

Rulemaking related to modification of the uniform rules on agency procedure

The Department of Inspections, Appeals, and Licensing hereby adopts new Chapter 2500, "Definitions," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 17A.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, 2026 Iowa Acts, Senate File 2463, and Iowa Code chapter 17A.

Purpose and Summary

This rulemaking modifies the Uniform Rules on Agency Procedure related to definitions (7—Chapter 2500) to expand the definition of "agency" in order to fully encompass the unique and multiple entities a waiver can be presented to within the Department, including the agency itself along with the boards and commissions. The new Uniform Rules on Agency Procedure were effective as of January 13, 2026, and the Department's Uniform Rules on Agency Procedure were rescinded by 2026 Iowa Acts, Senate File 2463, on July 1, 2026. Earlier adoption of this rulemaking will allow the Department to ensure a smooth transition between the old and new Uniform Rules on Agency Procedure that became effective on July 1, 2026.

Reason for Adoption of Rulemaking Without Prior Notice and Opportunity for Public Participation

Pursuant to Iowa Code section 17A.4(3), the Department finds that notice and public participation are unnecessary or impractical because statute so provides. 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking to provide for additions, exceptions, or amendments to the Uniform Rules on Agency Procedure.

Reason for Waiver of Normal Effective Date

Pursuant to Iowa Code section 17A.5(2)"b"(1)(a), the Department also finds that the normal effective date of this rulemaking, 35 days after publication, should be waived and the rulemaking made effective on June 19, 2026, because 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking for the purpose stated above.

Adoption of Rulemaking

This rulemaking was adopted by the Department on June 19, 2026.

Concurrent Publication of Notice of Intended Action

In addition to its adoption on an emergency basis, this rulemaking has been initiated through the normal rulemaking process and is published herein under Notice of Intended Action as **ARC 0434D** to allow for public comment.

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 7—Chapter 2504.

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 became effective on June 19, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following **new** 481—Chapter 2500:

CHAPTER 2500
DEFINITIONS

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

481—2500.2(17A) Scope and applicability. 7—Chapter 2500 provides the definitions used by the agency in uniform rule proceedings. The following are additions to and expansions of the definitions found in 7—Chapter 2500 and applicable to 7—Chapters 2501 through 2506:

"Custodian" means an agency that owns and exercises control over public records. The originating agency, if any, is the custodian of records that are used to perform work or a service for the originating agency.

"Department" means the department of inspections, appeals, and licensing authorized by Iowa Code chapter 10A or, for purposes of this chapter, a division, board, or commission under the administrative authority of the department pursuant to Iowa Code chapter 10A that has rulemaking and waiver authority to whom this chapter is applicable.

"Director" means the director of the department, the director's designee, or a division, board, or commission under the administrative authority of the department pursuant to Iowa Code chapter 10A that has rulemaking and waiver authority or such division's, board's, or commission's designee.

"Originating agency" means any government agency that has requested the department to perform work or a service on its behalf. An originating agency retains custody of all records provided by the originating agency to the department.

"Person" means an individual, corporation, limited liability company, government or governmental subdivision or association, or any legal entity.

[Filed Emergency 6/19/26, effective 6/19/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0437D

REVENUE DEPARTMENT[701]

Adopted and Filed Emergency

Rulemaking related to uniform rules on agency procedure

The Department of Revenue hereby amends Chapter 2, "Organization"; rescinds Chapter 5, "Public Records and Fair Information Practices"; amends Chapter 103, "Examination and Certification of Assessors and Deputy Assessors," Chapter 201, "Sales and Use Tax Permits," Chapter 230, "Administration of Cigarette, Tobacco, Vapor Products, and Alternative Nicotine Products," and Chapter 260, "Motor Fuel and Undyed Special Fuel"; and adopts Chapter 2502, "Petitions for Rulemaking," Chapter 2503, "Declaratory Orders," Chapter 2504, "Rule Waivers," Chapter 2505, "Fair Information Practices," Chapter 2506, "Contested Cases," and Chapter 2507, "Filing a Tax Appeal and the Informal Proceedings Before a Contested Case," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapters 17A and 22; Iowa Code sections 99G.9, 123.10 and 421.17; and 2026 Iowa Acts, Senate File 2463.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 17A.24 and 2026 Iowa Acts, Senate File 2463.

Purpose and Summary

The Department is adopting emergency rules under Iowa Code sections 17A.4(3) and 17A.5(2)"b," providing for additions, exceptions, or amendments to the Uniform Rules on Agency Procedure adopted by the Administrative Rules Coordinator pursuant to 2026 Iowa Acts, Senate File 2463. Senate File 2463 does not rescind rule 701—5.1(17A,22,99G,123,421-453E) or 701—5.10(17A,22,99G,123,421-453E); therefore, the content of the two rules is to be moved to Chapter 2505 for consistency. The definitions from rule 701—5.1(17A,22,99G,123,421-453E) are being incorporated into rule 701—2505.1(17A,22), and content from rule 701—5.10(17A,22,99G,123,421-453E) is moved under rule 701—2505.11(17A,22,99G,123,421-453E). Additionally, the 701—Chapter 7 rules on the informal tax appeal process prior to a contested case are moved to Chapter 2507. These rules are intended to later be editorially moved back to 701—Chapter 7 after the rescission of the chapter goes into effect on January 1, 2027. Taxpayers are most familiar with finding rules on appeals and related administrative procedures within 701—Chapter 7; therefore, the Department has determined it to be most beneficial to maintain these rules in this location for clarity and convenience to taxpayers.

The following amendments are necessary to comply with legal obligations imposed on the Department:

1. Rule 701—2502.1(17A), to adopt an additional content requirement for petitions for rulemaking found under numbered paragraph "7" that reads as follows:

"7. Any other matters deemed relevant that are not covered by the above requirements."

The Department has the authority to prescribe by rule the form for petitions and the procedure for their submission, consideration, and disposition under Iowa Code section 17A.7(1). To make the petition review process efficient for customers, the Department currently asks petitioners to provide a complete history of any prior contacts between the petitioner and the Department relating to the activity affected by this rulemaking, including audits, notices of assessment, refund claims, appeals, contested case hearings, or investigative reports relating to the activity within the last five years. Retaining the ability to request this information ensures thorough and efficient review of rulemaking requests. The existing uniform rule is deemed insufficient by not stating that an agency has additional discretion to add other petition form requirements that may aid both the agency and petitioner in the review and disposition of the petition, and Iowa Code section 17A.7(1) supports the inclusion of such a rule.

2. Subrule 2503.1(1), to make revisions under the Department's authority to adopt rules that provide for the form, contents, and filing of petitions for declaratory orders provided by Iowa Code section 17A.9(2). The existing uniform rule is deemed insufficient to provide clarity to customers to ensure petitions include adequate information.

- Paragraph 2503.1(1)"a," to adopt an additional requirement for a filed petition for declaratory order found under numbered paragraph "9" and a clarifying requirement under numbered paragraph "10." The requirement in numbered paragraph "9" includes whether the petitioner is presently under audit or investigation by the agency, something that can be a strong determining factor as to the applicability to specified circumstances of a statute, rule, or order when a person is petitioning for a declaratory order. Numbered paragraph "10" clarifies that petitions submitted by a representative must have a valid Department power of attorney form or representative certification form on file with the agency, which is required by Iowa Code section 421.59.
- Paragraphs 2503.1(1)"b" and "c," to adopt amendments for clarity. First, a paragraph on standing is included to provide clarity for petitioners prior to submission to avoid the need to provide such information solely through a refusal to issue an order. Second, a paragraph is included to clarify that an association or representative group cannot file a petition for declaratory order on behalf of its members. This is prohibited due to the fact that each member may not be similarly situated or represented by the factual scenario set forth in the petition. These additions will ensure an entity receives an appropriate review on the specified circumstances of a statute, rule, or order within the primary jurisdiction of the agency and that customers are aware of these requirements up front rather than awaiting an order only to receive a refusal on these grounds.

3. Subrule 2504.1(1), to adopt definitions of discretionary and interpretive rules to provide more clarity beyond Iowa Code section 17A.9A on what types of rules the Department has the authority to waive. These definitions were part of the Department's effort to comply with uniform waiver rule requirements, paragraphs D and H, outlined in Executive Order No. 11 (1999), which Governor Reynolds has retained. The Department deems the existing uniform rule as insufficient to cover the requirements for rule waivers for the subject matter required by Department rules, as required by Executive Order No. 11 (1999).

4. Subrule 2505.4(8), to adopt an additional subrule directing how to request a copy of a tax return. The existing uniform rule does not cover this specific type of request required by Iowa Code section 421.17(37).

5. Rules 701—2505.7(17A,22), 701—2505.9(17A,22,99G,123,421-453E), and 701—2505.10(17A,22,99G,123,421-453E), to replace the uniform rules to address how to properly handle confidential records as authorized and required by Iowa Code sections 22.7, 99G.34, 123.38A, 422.20, and 422.72. Additionally, the amendment to rule 701—2505.7(17A,22) provides the necessary rules for Information Disclosure Designation, Form IA 8821. The uniform rules that cover this material are insufficient to cover the specific statutory confidentiality requirements for effective tax administration.

6. Subrule 2506.3(1), to amend the rule cross-reference to accurately reflect the Department-specific computation of time required by Iowa Code section 421.9A. The uniform rule provides for the time computation outlined in Iowa Code section 4.1, but Iowa Code section 421.9A is a Department-specific statute on computation of time that supersedes Iowa Code section 4.1.

7. Subrule 2506.20(3), to amend the subrule to add rule and statutory references for accuracy to comply with Iowa Code section 421.59 regarding who may represent a party at a hearing or prehearing conference. The uniform rule is sufficient for how parties are represented for some matters with the Department; however, there are additional statutory requirements for tax administration.

8. Subrule 2506.26(2), to adopt an amendment to adhere to how the Department's tax-related contested cases become a decision subject to judicial review and provide necessary information regarding litigation costs as required by Iowa Code sections 421.60 and 422.29. The uniform rule is insufficient due to not covering information regarding litigation costs covered in statute and describing a judicial review process that differs from the standard the Department currently follows.

The following amendments are determined to be necessary by the Department:

1. Subrule 2504.1(3), to amend the petition for waiver requirement under 7—numbered paragraph 2504.1(3)"6" to require the petitioner to provide a full contact history between the petitioner and the Department upon submission of a petition, in order to give adequate consideration of a petition for rule waiver. Retaining this requirement makes the petition review and deliberation faster and more efficient for both the requester and the Department; thus, the Uniform Rules on Agency Procedure are insufficient.

2. Subrule 2505.3(3), to amend the uniform rule on requesting records to provide more clarity on the process for public records compared to confidential records. The process for the Department to fulfill a request for confidential records may include additional requirements, including a signed affidavit that has protections to prevent perjury outlined under Iowa Code section 421.27A. The Uniform Rules on Agency Procedure do not provide for this distinction.

3. Rule 701—2506.2(17A), to adopt a definition of pleadings, which is not defined in statute or in the Uniform Rules on Agency Procedure. Including a definition provides clarity for customers in both informal appeals and contested cases. The existing language of the Uniform Rules on Agency Procedure is insufficient.

4. Rule 701—2506.11(17A), to maintain the Department's rule content on pleadings in the informal tax appeal chapter of 701—Chapter 2507 and incorporate into this rule the current language from rule 701—subrule 6.10(2) to provide specific guidance for the Department and local authorities to take action on alcohol-related violations. The existing language of the Uniform Rules on Agency Procedure is insufficient. The Department has more detailed content on pleadings in the existing informal tax appeal chapter that can also apply to the contested cases procedures described in the Uniform Rules

on Agency Procedure. The alcohol-regulation-specific 701—subrule 6.10(2) is a pleadings subrule that local authorities consider highly beneficial to helping them understand procedures on alcohol-related violations to benefit public health and safety.

5. Rule 701—2506.17(17A), to amend the rule for a continuance to be requested no later than three days, rather than seven, and allow each party to be entitled to one continuance without the need for a good cause showing. This time frame is more appropriate for Department contested cases on alcohol matters than those provided by the Uniform Rules on Agency Procedure. Self-represented persons are common in alcohol contested cases, and they historically have benefited from the three-day time frame.

Reason for Adoption of Rulemaking Without Prior Notice and Opportunity for Public Participation

Pursuant to Iowa Code section 17A.4(3), the Department finds that notice and public participation are unnecessary or impractical because statute so provides. 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking to provide for additions, exceptions, or amendments to the Uniform Rules on Agency Procedure.

Reason for Waiver of Normal Effective Date

Pursuant to Iowa Code section 17A.5(2)"b"(1)(a), the Department also finds that the normal effective date of this rulemaking, 35 days after publication, should be waived and the rulemaking made effective on June 30, 2026, because 2026 Iowa Acts, Senate File 2463, section 5, authorizes emergency rulemaking for the purpose stated above. This rulemaking confers a benefit on the public by ensuring that essential rules on agency procedure remain in continuous effect following the statutory rescission of the Department's current Uniform Rules on Agency Procedure effective July 1, 2026.

Adoption of Rulemaking

This rulemaking was adopted by the Department on June 19, 2026.

Concurrent Publication of Notice of Intended Action

In addition to its adoption on an emergency basis, this rulemaking has been initiated through the normal rulemaking process and is published herein under Notice of Intended Action as **ARC 0436D** to allow for public comment.

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 701—Chapter 2504.

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 June 30, 2026.

The following rulemaking action is adopted:

ITEM 1. Amend **701—Chapter 2**, title, as follows:

ORGANIZATION AND GENERAL DEFINITIONS

ITEM 2. Adopt the following **new** rule 701—2.6(17A,22,99G,123,421-453E):

701—2.6(17A,22,99G,123,421-453E) Definitions. For the purposes of the department's rules, the following definitions apply unless otherwise defined:

"Department" or *"IDR"* means the Iowa department of revenue.

"Director" means the director of the department or the director's designee.

"GovConnectIowa" means the e-services portal of the department.

"Issuance" means the date specified in the decision or order, the date of mailing of a decision, or order or date of delivery of the decision or order if service is by other means.

ITEM 3. Rescind and reserve **701—Chapter 5**.

ITEM 4. Adopt the following **new** rule 701—103.19(441):

701—103.19(441) Appeals of director's rejection of assessor appointment or reappointment.

103.19(1) *Written request for appeal.* Any assessor or conference board wishing to contest the director's rejection of the conference board's appointment of an assessor under subrule 103.15(4) or reappointment of an assessor under subrule 103.16(3) shall file an appeal, in writing, within 30 days of the director's notice of decision. Any person who does not seek an appeal within 30 days of the director's notice shall be precluded from challenging the director's decision.

103.19(2) *Procedures.* Appeals will be governed by the procedures set forth in this rule together with the procedures set forth in the following:

a. Rule 701—8.8(17A,22,421,422).

b. Rules 7—2506.4(17A) and 7—2506.5(17A).

c. Rules 7—2506.12(17A), 7—2506.14(17A), 7—2506.15(17A), 7—2506.20(17A), 7—2506.22(17A); 7—2506.25(17A), 7—2506.27(17A), and 701—2506.25(17A); additionally, Iowa Code section 421.60 shall not apply; and rules 7—2506.10(17A) and 7—2506.29(17A).

d. Rule 7—2506.13(17A).

e. Rule 7—2506.16(17A).

f. Rule 7—2506.19(17A).

g. Rules 7—2506.21(17A) and 7—2506.24(17A).

h. Rule 7—2506.23(17A).

i. Rule 7—2506.28(17A).

j. 701—subrule 2507.3(2).

k. Rule 701—2507.7(17A).

l. The introductory paragraph of rule 701—2507.8(17A) and 701—subrule 2507.8(6).

m. 701—subrules 2507.11(1) through 2507.11(3).

n. Rule 701—2507.13(17A,421).

o. 701—subrules 2507.14(1) through 2507.14(3).

p. Rule 701—2507.15(17A).

103.19(3) *Presiding officer.* The director shall be the presiding officer in a contested case under this rule. The director may request that an administrative law judge assist and advise the director with any matters related to the contested case proceedings, including but not limited to ruling on any prehearing matters, presiding at the contested case hearing, and issuing orders and rulings.

103.19(4) *Contents of the appeal.* The appeal shall contain the following in separate numbered paragraphs:

a. A statement of the department action giving rise to the appeal.

b. The date of the department action giving rise to the appeal.

c. Each error alleged to have been committed, listed as a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.

d. Reference to the particular statutes, rules, or agreement terms, if known.

e. References to and copies of any documents or other evidence relevant to the appeal.

f. Any other matters deemed relevant to the appeal.

g. A statement setting forth the relief sought.

h. The signature, mailing address, and telephone number of the person or that person's representative.

103.19(5) *Burden of proof.* The burden of proof is on the party challenging the director's decision under subrule 103.15(4) or 103.16(3).

This rule is intended to implement Iowa Code section 441.6(3) and chapter 17A.

ITEM 5. Adopt the following **new** rule 701—103.20(441):

701—103.20(441) Appeals and hearings regarding the director's intent to remove a member of the board of review.

103.20(1) *Written request for hearing.* A member of the board of review who has received a notice of intent to remove the member of the board of review from the director and who wishes to contest the removal shall file a written request for a hearing within 30 days after the receipt of the notice of the director's intent to remove the member of the board of review. Any person who does not seek a hearing within 30 days of receipt of the notice of the director's intent to remove shall be precluded from challenging the removal.

103.20(2) *Procedures.* Hearings will be governed by the procedures set forth in this rule together with the procedures set forth in the following:

a. Rules 7—2506.4(17A) and 7—2506.5(17A).

b. Rules 7—2506.12(17A), 7—2506.14(17A), 7—2506.15(17A), 7—2506.20(17A), 7—2506.22(17A), 7—2506.25(17A), 7—2506.27(17A); additionally, Iowa Code section 421.60 shall not apply; and rules 7—2506.10(17A) and 7—2506.29(17A).

c. Rule 7—2506.16(17A).

d. Rule 7—2506.19(17A).

e. Rules 7—2506.21(17A) and 7—2506.24(17A).

f. Rule 7—2506.28(17A).

g. Rule 701—2507.7(17A) and 701—subrule 2507.8(6).

h. 701—subrule 2507.8(1).

i. Rule 701—2507.9(17A).

j. 701—subrules 2507.11(1) through 2507.11(3).

k. Rule 701—2507.13(17A,421).

l. Rule 701—2507.14(17A).

m. Rule 701—2507.15(17A).

103.20(3) *Presiding officer.* The director shall be the presiding officer in a contested case under this rule. The director may request that an administrative law judge assist and advise the director with any matters related to the contested case proceedings, including but not limited to ruling on any prehearing matters, presiding at the contested case hearing, and issuing orders and rulings.

103.20(4) *Contents of the appeal.* The appeal shall contain the following in separate numbered paragraphs:

a. A statement of the department action giving rise to the appeal.

b. The date of the department action giving rise to the appeal.

c. Each error alleged to have been committed, listed as a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.

d. Reference to the particular statutes, rules, or agreement terms, if known.

e. References to and copies of any documents or other evidence relevant to the appeal.

f. Any other matters deemed relevant to the appeal.

g. A statement setting forth the relief sought.

h. The signature, mailing address, and telephone number of the person or that person's representative.

103.20(5) *Burden of proof.* The burden of proof is on the party challenging the director's intent to remove a board member.

This rule is intended to implement Iowa Code section 441.32(2)*"e"* and chapter 17A.

ITEM 6. Amend subrule 201.10(3) as follows:

201.10(3) *Appeals.* The department will provide notice of a sales permit denial ~~according to 701—subrule 7.26(2)~~. The notice will contain a statement of facts or conduct and the provisions of law that warrant the denial of the license or the refusal to renew a license. The notice will provide the licensee or applicant with 30 days to request a hearing and information about how to contact the department to make such a request. Any request for a hearing or contested case of the department's intent to deny a sales tax permit application is governed by rule ~~701—7.15(17A)~~ 701—2506.4(17A), and the contested rules in ~~701—Chapter 7~~ 7—Chapter 2506 and 701—Chapter 2506 shall apply.

ITEM 7. Amend subrule 230.6(1) as follows:

230.6(1) *Revocation by the department.* Any permit revocation by the department under Iowa Code chapter 453A and this rule is subject to the requirements of ~~rules~~ ~~701—7.19(17A) and 701—7.39(17A)~~ 7—Chapter 2506 and 701—Chapter 2506.

ITEM 8. Rescind subrule 260.10(4) and adopt the following **new** subrule in lieu thereof:

260.10(4) *Procedure.* Any permit revocation by the department under Iowa Code chapter 453A and this rule is subject to the requirements of 7—Chapter 2506 and 701—Chapter 2506.

ITEM 9. Adopt the following **new** 701—Chapter 2502:

CHAPTER 2502
PETITIONS FOR RULEMAKING

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

701—2502.1(17A) Requesting rules be made. Any person may file a petition for rulemaking with the agency by submitting an original petition for rulemaking to the agency at the agency's address or agency's email. The petition is considered filed when received at either address. The agency will provide the petitioner with a file-stamped copy of the petition upon request. The agency can only accept petitions that are typewritten or legibly handwritten in ink. Petitioners are also obligated to submit the petition so that it substantially conforms to the following:

[AGENCY NAME]

Petition by [name of petitioner] for the [adoption, amendment, or rescission] of rules relating to [state subject matter].	PETITION FOR RULEMAKING

Petitioners are obligated to provide the following information in the petition:

7. Any other matters deemed relevant that are not covered by the above requirements.

ITEM 10. Adopt the following **new** 701—Chapter 2503:

CHAPTER 2503
DECLARATORY ORDERS

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

701—2503.1(17A) Petition for declaratory order.

2503.1(1) Any person may file a petition with the agency requesting that the agency issue a declaratory order in accordance with Iowa Code section 17A.9. The petition can only be reviewed by the agency if the agency has the authority to consider the petition. Petitioners seeking a declaratory order are obligated to file the petition at the agency's address or agency's email. The petition is considered filed when received at either address. The agency will provide the petitioner with a file-stamped copy of the petition upon request.

a. *Petition.* The agency can only accept petitions that are typewritten or legibly handwritten in ink. Petitioners are also obligated to submit the petition so that it substantially conforms to the following:

[AGENCY NAME]

Petition by [name of petitioner] for a declaratory order on [cite provisions of law involved].	PETITION FOR DECLARATORY ORDER

Petitioners are obligated to provide the following information in the petition:

9. Whether the petitioner is presently under audit or investigation by the agency; and

10. The signature of the petitioner or the petitioner's representative and date of signature. The petition must also include the name, mailing address, and telephone number of the petitioner and of the petitioner's representative and a statement indicating the person to whom communications concerning the petition should be directed. Petitions submitted by a representative must have a valid IDR power of attorney form or representative certification form, as applicable in accordance with rule 701—8.8(17A), on file with the agency.

b. *Standing.* The petitioner must be potentially aggrieved or adversely affected by the agency action or failure to act.

c. *Associations.* An association or a representative group is not considered to be an entity qualifying for filing a petition requesting a declaratory order on behalf of all of the association or group members. Each member of an association may not be similarly situated or represented by the factual scenario set forth in such a petition.

ITEM 11. Adopt the following **new** 701—Chapter 2504:

CHAPTER 2504
RULE WAIVERS

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

701—2504.1(17A) Application.

2504.1(1)

a. *Submission.* Any person may submit a petition to waive, in whole or in part, any discretionary rule filed outside of a contested case proceeding in the agency's jurisdiction by submitting the petition to the agency.

b. *Definitions.* The following terms apply to the interpretation and application of this chapter:

"Discretionary rule" or *"discretionary provisions in a rule"* means rules or provisions in rules resulting from a delegation by the legislature to the agency to create a binding rule to govern a given issue or area. The agency is not interpreting any statutory provision of the law promulgated by the legislature in a discretionary rule. Instead, a discretionary rule is authorized by the legislature when the legislature has delegated the creation of binding rules to the agency and the contents of such rules are at

the discretion of the agency. A rule that contains both discretionary and interpretive provisions is deemed to be a discretionary rule to the extent of the discretionary provisions in the rule.

"Interpretive rules" or *"interpretive provisions in a rule"* means rules or provisions in rules that define the meaning of a statute or other provision of law or precedent where the agency does not possess the delegated authority to bind the courts to any extent with its definition.

2504.1(3) A petitioner seeking to have a rule waived is obligated to file the petition for waiver at the agency's address or agency's email. The petition for waiver is considered filed when received at either address. The agency will provide the petitioner with a file-stamped copy of the petition upon request. The agency can only accept petitions for waiver that are typewritten or legibly handwritten in ink. Petitioners are also obligated to submit the petition so that it substantially conforms with the following:

BEFORE THE [INSERT NAME OF AGENCY]

Petition by [name of petitioner] for the waiver of [rule citation] related to [state subject matter].	PETITION FOR WAIVER

6. If applicable, a complete history of any prior contacts between the petitioner and the agency relating to the activity or license affected by the proposed waiver, including audits, notices of assessment, refund claims, appeals, a description of each affected license held by the requester, any notices of violation, contested case hearings, or investigative reports relating to the activity within the last five years.

11. A dated signature by the petitioner or, if applicable, petitioner's representative. Petitions submitted by a representative must have a valid IDR power of attorney form or representative certification form, as applicable in accordance with rule 701—2507.6(17A), on file with the agency.

ITEM 12. Adopt the following **new** 701—Chapter 2505:

CHAPTER 2505
FAIR INFORMATION PRACTICES

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

701—2505.1(17A,22) Definitions. As used in this chapter:

"Confidential record" means a record that is not available as a matter of right for examination and copying by members of the public under applicable provisions of law. Confidential records include but are not limited to records or information contained in records that the agency is prohibited by law from making available for examination by members of the public; records or information contained in records that are specified as confidential by Iowa Code section 22.7, 99G.34, or 123.38A, or other provision of law but that may be disclosed upon order of a court, the lawful custodian of the record, or by another person duly authorized to release the record; and confidential state tax information and federal tax information. Mere inclusion in a record of information declared confidential by an applicable provision of law does not necessarily make that entire record a confidential record.

"Confidential state tax information" means information that is protected from disclosure by Iowa Code sections 422.20, 422.72, 437A.14, 437B.10, 453B.10, 450.68, and 452A.63. Confidential state tax information includes but is not limited to state tax returns and return information. Confidential state tax information does not include FTI. If confidential state tax information is contained in a record, that record may also be considered a confidential record protected by Iowa Code chapter 22.

"Federal tax information" or *"FTI"* means return or return information received directly from the Internal Revenue Service or obtained through an authorized secondary source acting on behalf of the Internal Revenue Service pursuant to an Internal Revenue Code Section 6103(p)(2)(B) agreement. Copies of tax returns or return information provided to the agency directly by a taxpayer or the

taxpayer's representative, including but not limited to tax returns or return information provided to the agency through electronic filing as defined in 701—subrule 8.5(1), or obtained from public information files (e.g., federal tax liens on file with the county clerk, Offers in Compromise available for public inspection, and court records) are not considered FTI.

"Lawful custodian" means the agency, the director of revenue, the agency's public information officer, or a person lawfully delegated authority by the agency to act for the agency in implementing Iowa Code chapter 22.

"Personally identifiable information" means information about or pertaining to an individual in a record that identifies the individual and that is contained in a record system. The term "personally identifiable information" includes "personal information" as defined in Iowa Code section 715C.1.

"Record system" means any group of records under the control of the agency from which a record may be retrieved by a personal identifier, such as the name of an individual, number, symbol, or other unique retriever assigned to an individual. A record system is a "system" as defined below.

"Routine use" means the disclosure of a record without the consent of the subject or subjects, for a purpose that is compatible with the purpose for which the record was collected. "Routine use" includes disclosures required by statute other than the public records laws codified at Iowa Code chapter 22.

"System" means any of the following:

1. Computer hardware or software;
2. Computerized processes and procedures;
3. Noncomputerized processes and procedures.

"Tax administration" means the administration, management, conduct, direction, and supervision of the execution and application of the state tax laws; means the development and formulation of state tax policy; and includes assessment, collection, enforcement, litigation, publication, and statistical gathering functions.

701—2505.3(17A,22) Requests for access to records.

2505.3(3) *Request for access.*

a. Requests for public records. Requests for access to public records maintained by the agency shall be made, whenever possible, by email. Otherwise, requests can be made in writing, in person, by telephone using the agency's telephone number, or through other electronic means made available by the agency. Requests should identify the particular public records sought by name or description in order to facilitate identification of relevant public records. Requests should include the name, address, email, and telephone number of the person requesting the information. A member of the public need not give a reason for requesting public records. For public records requests that involve searches of electronic stores of information, the agency may condition the search on the requester providing search terms for the search.

b. Requests for confidential records. Requests for access to confidential records maintained by the agency shall be made in the same manner as paragraph 2505.3(3)*"a."* The agency may require the requester to provide additional documentation, including but not limited to proof of identity and authority to secure access to the record. The agency may also require the requester to sign a certified statement or affidavit listing the specific reasons justifying access to the record and provide any proof necessary to establish relevant facts.

701—2505.4(17A,22) Access to confidential records.

2505.4(8) *Requesting a copy of a return.* A taxpayer requesting a copy of the taxpayer's own tax return must do so via GovConnectIowa. There will be a $5 charge for each return requested. Payment will be received prior to release of the return.

701—2505.7(17A,22) Consensual disclosure of confidential records.

2505.7(1) *Consent to disclosure by a subject.* To the extent permitted by law, the subject may consent in writing to agency disclosure of confidential records as provided in rules 701—2505.9(17A,22,99G,123,421-453E) and 701—2507.6(17A).

2505.7(2) *Complaints to public officials not an authorization—separate authorization required.* A letter from the subject of a confidential record to a public official that seeks the official's intervention on behalf of the subject in a matter that involves the agency is not, to the extent permitted by law, treated as an authorization to release sufficient information about the subject to the official to resolve the matter. The subject of a confidential record filing a complaint needs to submit a disclosure authorization as provided in rules 701—2505.9(17A,22,99G,123,421-453E) and 701—8.8(17A,22,421,422).

701—2505.9(17A,22,99G,123,421-453E) Tax information disclosure designation.

2505.9(1) *Powers authorized.* A taxpayer may designate an individual to receive, inspect, and discuss the taxpayer's confidential state tax information from the agency. Such designation does not authorize the designee to act or authorize any action on the taxpayer's behalf in any way other than to receive information and communicate with the agency. Information about transfers of decision-making authority is contained in Iowa Code section 421.59 and rule 701—8.8(17A,22,421,422).

2505.9(2) *Contents of the tax information disclosure designation form.* A taxpayer must use the agency's tax information disclosure designation form, or other designated method authorized by the agency, to designate an individual to receive, inspect, and discuss confidential state tax information. A tax information disclosure designation form must contain the following information to be valid:

a. Legal name and address of the taxpayer;

b. Identification number of the taxpayer (e.g., social security number (SSN), federal identification number (FEIN), or any federal- or Iowa-issued tax identification number);

c. The designee's name, mailing address, and identification number (e.g., preparer's tax identification number (PTIN), FEIN, SSN, individual taxpayer identification number (ITIN), or Iowa department of revenue-issued account number (IAN)). In lieu of a designee's identification number, a taxpayer may indicate that an IAN is being requested for the designee;

d. Description of the matter(s) for which disclosure is authorized, which may include:

(1) The type of tax(es) involved or an indication that all tax types are within the scope of disclosure;

(2) The specific year(s) or period(s) involved or an indication that the scope is unlimited (not to exceed three years into the future beyond the signature date); and

(3) Business tax permit number or an indication that all tax types are within the scope of authority;

e. A clear expression of the taxpayer's intention concerning any restrictions to the scope of authority granted to the recognized representative(s) as provided in subrule 2505.9(1);

f. An authorized signature of an individual listed in subrule 2505.9(4) meeting the requirements of rule 701—8.2(421);

g. Any other information required by the agency.

2505.9(3) *Authorization period for a tax information disclosure designation.*

a. A tax information disclosure designation may not be used to authorize disclosure for tax periods that end more than three years after the date on which the tax information disclosure designation is signed by the taxpayer. A tax information disclosure designation may concern an unlimited number of tax periods that have ended prior to the date on which the tax information disclosure designation is received by the agency; however, tax periods must be stated if the intention is to limit the periods. If the tax periods section is left blank, all tax periods, including those ending up to three years in the future, are included.

b. A tax information disclosure designation continues to be effective for tax periods as defined in paragraph 2505.9(3)*"a"* until revocation by the taxpayer; incapacity of the taxpayer; death of the taxpayer; or withdrawal, death, or incapacity of the tax information disclosure designee.

2505.9(4) *Individuals who may execute a tax information disclosure designation.* The individual(s) who may execute a tax information disclosure designation depends on the type of taxpayer involved.

a. *Individual.* In matters involving an individual taxpayer, a tax information disclosure designation must be signed by the individual.

b. *Joint or combined returns.* In matters involving a joint return or married taxpayers who have elected to file separately on a combined return, each taxpayer must complete and submit a tax information disclosure designation form for the joint return.

c. Third parties. The tax information disclosure designation form may be signed by an individual who has been authorized to act on behalf of the taxpayer under Iowa Code section 421.59.

2505.9(5) *Revocation and withdrawal.*

a. Revocation by the taxpayer.

(1) By written statement. By filing a statement of revocation with the agency, a taxpayer may revoke a tax information disclosure designation without authorizing a new representative. The statement of revocation must include the following:

1. Name, address, and identification number of the taxpayer (e.g., SSN, FEIN, or any federal- or Iowa-issued tax identification number);

2. Name, address, and identification number (e.g., PTIN, FEIN, SSN, ITIN, or IAN) of the designee whose designation is to be revoked;

3. A clear statement to revoke the designee's disclosure designation; and

4. Signature of an authorized signatory as described in subrule 2505.9(4).

(2) Does not automatically revoke. A new tax information disclosure designation for a particular tax type(s) and tax period(s) does not revoke a prior tax information disclosure designation for any tax type(s) and tax period(s) unless the taxpayer has indicated in a written submission to the agency that a prior tax information disclosure designation is to be revoked.

b. Withdrawal by the designee. By filing a statement with the agency, a designee may withdraw from the designation in a matter in which a tax information disclosure designation has been filed. The statement must include the following:

(1) Name, address, and identification number of the taxpayer (e.g., SSN, FEIN, or any federal- or Iowa-issued tax identification number);

(2) Name, address, and tax identification number (e.g., PTIN, FEIN, SSN, ITIN, or IAN) of the designee whose designation is to be withdrawn;

(3) A clear statement that the designee wishes to withdraw;

(4) Signature of withdrawing designee and signature date.

2505.9(6) *Submitting a form.*

a. Submit separately. A tax information disclosure designation form may not be submitted as an attachment to a tax return, except as provided by these rules. A tax information disclosure designation form must be submitted separately to the agency in accordance with the submission instructions on the form. However, the agency may, at its discretion, provide a method for authorizing disclosure on the face of a tax return as defined in Iowa Code section 421.6.

b. Original or electronic forms accepted. The agency will accept either the original, a copy, or an electronically scanned and transmitted form. A copy received by facsimile transmission (fax) or email will be accepted. All forms, whether original copy, received via fax, or electronically scanned and transmitted forms, must include a valid signature meeting the requirements of rule 701—8.2(421) of the taxpayer to be represented.

c. Timely submission. If the form is not submitted within six months of the date it is signed, it will be considered invalid.

d. Evaluation of documentation provided. The agency will evaluate the tax information disclosure designation form and any additional documentation to confirm authorization. Authorization to receive, inspect, and discuss confidential state tax information from the agency shall only cover those matters and time frames covered by the submitted documentation. The party claiming authorization to receive, inspect, and discuss confidential state tax information from the agency on behalf of a taxpayer shall have the burden to prove, to the satisfaction of the agency, the existence and extent of the claimed authorization.

701—2505.10(17A,22,99G,123,421-453E) Release to subject or owner of record.

2505.10(1) The subject of a record may request to review the subject's own records by following the procedures in rules 701—2505.3(17A,22) and 701—2505.4(17A,22). However, the agency need not release the following records to the subject:

a. Communications to the agency that are protected from disclosure under Iowa Code section 22.7(18). Such protected communications include responses to questionnaires solicited by the agency that relate to tax administration.

b. Records that are a work product of an attorney or are otherwise privileged.

c. Peace officers' investigative reports except when disclosure is required by law.

d. Any other records that may be withheld by law.

2505.10(2) Where a requested record contains information on multiple subjects, the agency may take reasonable steps to protect confidential information relating to the subject or subjects that did not make the request when releasing the record to the requesting subject.

701—2505.11(17A,22,99G,123,421-453E) Personally identifiable information collected and stored by the department. The department collects and maintains both public records and confidential records that contain personally identifiable information. This rule describes the nature, extent, retrieval, storage, and processing of personally identifiable information within the department's record systems.

2505.11(1) *Nature and extent.* All record systems maintained by the department may contain personally identifiable information concerning matters such as income; property holdings; exchanges; financial transactions; licensing; contested case matters; waivers of rule and declaratory rulings; procurement and leases; bailment shipments; lottery prize claims; lottery sales commission payments; audit and examination; litigation; personnel; and demographic information, such as address and number of dependents.

2505.11(2) *Retrieval.* Personal identifiers are used to retrieve information from any of the record systems that the department maintains that contain personally identifiable information.

2505.11(3) *Means of storage.* Paper, microform, and various electronic means of storage are used to store records containing personally identifiable information.

2505.11(4) *Comparison.* Electronic or manual data processing may be used to match, to collate, or to compare personally identifiable information in one system with personally identifiable information in another system of records or with personally identifiable information within the same system.

2505.11(5) *Comparison with data from outside the department.* Personally identifiable information in systems of records maintained by the department may be compared with information from outside the department when specified by law. Permitted comparisons include but are not limited to comparisons for the purpose of setoffs.

2505.11(6) *Records containing personally identifiable information.*

a. Personally identifiable information is collected from documents, returns, and any other record filed with the department, as well as from outside sources, including state and federal agencies. Authority to collect this information is found throughout Iowa Code chapters 8A, 17A, 99G, and 123, as well as Title X of the Iowa Code. The chart below describes department records that contain personally identifiable information and identifies which records are public records, confidential records, partially open records or partially confidential records. A single record may contain information from several categories in the chart. This information is compiled for the purposes of Iowa Code section 22.11.

Code	Meaning
O.	The records are open for public inspection.
C.	The records are confidential and are not open to public inspection.
O/C.	The record is partly open and partly confidential.

Description of Record	Type of Record	Legal Authority for Confidentiality
State tax returns, return information, permit records, tax liability and penalty records, tax policy, tax research records, and all related records	O/C	Iowa Code Title X, including Iowa Code sections 422.20 and 422.72
Nontax collection records	O/C	Iowa Code Title X, including Iowa Code sections 422.20 and 422.72, and contractual authority

Description of Record	Type of Record	Legal Authority for Confidentiality
Federal tax returns and return information	C	26 U.S.C. Section 6103
Department personnel records, communication records, budget records, and payroll records	O/C	Iowa Code sections 22.7 and 99G.34(2)
Minutes of closed meetings of a government body	C	Iowa Code section 21.5(4)
Records that constitute attorney work product or attorney-client communications or are otherwise privileged	C	Iowa Code section 22.7(4), Iowa Rule of Civil Procedure 1.503, Federal Rule of Civil Procedure 26(b)(3), and case law
Sealed bids	O/C	Iowa Code section 72.3
Final orders, decisions, and opinions	O/C	Iowa Code section 17A.3(1)*"b"*
License and permit records	O/C	Iowa Code section 99G.24, chapter 123, and Title X
Investigation, audit, and examination records	O/C	Iowa Code sections 99G.34(4), 99G.35, 123.38A, 422.20, and 422.72
Lottery player and winner lists	O/C	Iowa Code sections 99G.34(2), 99G.34(5), and 99G.41(3)
Lottery retailer compensation payments	O/C	Iowa Code sections 99G.24(2), 99G.34(2), and 99G.41(5)

b. The procedure for public records requests may be found in rules 7—2505.3(17A) and 701—2505.3(17A,22).

c. The procedure for allowing a person to have additions, dissents, or objections entered in the record will be determined on a case-by-case basis.

d. The subject of the confidential record may either request the record independently and give it to the named third party or authorize the third party to request the subject's confidential information under Iowa Code section 421.59, 422.20(7), or 422.72(9).

e. The department will utilize information, including confidential information, in executing its duties under the Iowa Code. Subjects of the information will not be notified when the information is used. Persons outside of the department receiving confidential information are held to the same confidentiality standard as departmental employees. Whether information is required or optional will be indicated along with the request for information. Failing to provide required information may result in penalties or interest being charged.

f. The department utilizes more than one data processing system, and information is matched between systems.

These rules are intended to implement Iowa Code chapters 17A, 22, 99G, 123, and 421 through 453E.

ITEM 13. Adopt the following **new** 701—Chapter 2506:

CHAPTER 2506
CONTESTED CASES

The Uniform Rules on Agency Procedure, 7—Chapters 2500 through 2506, are rules generally applicable to agencies pursuant to Iowa Code section 17A.24. Additions, exceptions, or amendments to the corresponding chapter are below.

701—2506.2(17A) Definitions.

"Pleadings" means appeal, answer, reply or other similar document filed in a contested case proceeding, including contested cases involving no factual dispute.

701—2506.3(17A) Time obligations.

2506.3(1) Time is computed as provided in rule 701—2507.4(17A).

701—2506.11(17A) Pleadings.

2506.11(1) This subrule is not adopted.

2506.11(2) This subrule is not adopted.

2506.11(3) This subrule is not adopted.

2506.11(4) *Amendments.* Amendments to pleadings after a responsive pleading has been filed and to an answer may be allowed with the consent of the other parties or in the discretion of the presiding officer who may impose terms or grant a continuance.

2506.11(5) *Alcohol-related hearing complaint.*

a. The agency, a local authority having jurisdiction, or the department of public safety may give written notice of the cause for action in the form of a hearing complaint and an opportunity for a hearing to a licensee, permittee, or holder of a certificate of compliance for any of the following:

(1) A violation of the laws and rules applicable to the sale and distribution of alcohol.

(2) Failure to comply with an order issued by the agency.

(3) Failure to fully cooperate during an investigation, audit, or inspection of the licensee; permittee; or certificate holder, including failure to respond to an inquiry within ten business days of the date of mailing by certified mail, return receipt requested, of a written request for information or records directed to the licensee's, permittee's, or certificate holder's last address on file with the agency.

b. A hearing complaint shall state in separately numbered paragraphs the following:

(1) The persons or entities on whose behalf the hearing complaint is filed;

(2) The particular provisions of statutes and rules involved.

701—2506.17(17A) Continuances. Applications for continuances can be made to the presiding officer.

2506.17(1) A written application for a continuance will:

a. Be made at the earliest possible time and no less than three days before the hearing, except in case of unanticipated emergencies;

b. State the specific reasons for the request; and

c. Be signed by the requesting party or the party's representative.

No application for continuance will be made or granted without notice to all parties, except in an emergency where notice is not feasible. The agency may waive notice of such requests for a particular case or an entire class of cases.

2506.17(2) In determining whether to grant a continuance, the presiding officer may consider:

a. Prior continuances;

b. The interests of all parties;

c. The likelihood of informal settlement;

d. The existence of an emergency;

e. Any objection;

f. Any applicable time obligations;

g. The existence of a conflict in the schedules of counsel, parties, or witnesses;

h. The timeliness of the request; and

i. Other relevant factors.

The presiding officer may order a party to furnish evidence of facts supporting or opposing the request. Notwithstanding the foregoing, each party is entitled to one continuance without the need of a good cause showing unless a continuance would cause the contested case proceeding to exceed a time limit set forth in another applicable statute or rule.

701—2506.20(17A) Hearing procedures.

2506.20(3) Parties have the right to participate or to be represented in all hearings or prehearing conferences related to their case. Partnerships, corporations, limited-liability companies, and associations may be represented by any member, officer, director, or duly authorized agent. Any party may be represented by an attorney or another person authorized by law. An attorney admitted pro hoc vice in accordance with the Iowa Court Rules to practice in an agency administrative action in accordance with Iowa Court Rule 31.14 is obligated to have an in-state attorney present at every interaction with the presiding officer. For matters related to Iowa Code chapters 421 through 453E, Iowa Code section 421.59 and rule 701—8.8(17A,22,421,422) govern who may represent a party.

701—2506.26(17A) Final decision.

2506.26(2) When the director initially presides at a hearing or considers decisions on appeal from or review of a proposed decision by the presiding officer other than the director, the order becomes the final order of the agency for purposes of judicial review or rehearing unless there is an appeal to or review on motion of a second agency within the time provided by statute or rule. When a presiding officer other than the director presides at the hearing, the order becomes final and not subject to judicial review unless there is an appeal to or review on motion of the director within 30 days of the date of the order, including Saturdays, Sundays, and holidays as defined in Iowa Code section 421.9A. However, if the contested case proceeding involves a question of an award of reasonable litigation costs, the proposed order on the substantive issues shall not be appealable to or reviewable by the director on the director's motion until the issuance of a proposed order on the reasonable litigation costs. If there is no such appeal to or review by the director within 30 days or 10 days, whichever is applicable, from the date of the proposed order on reasonable litigation costs, both the proposed order on the substantive issues and the proposed order on the reasonable litigation costs become final and not subject to judicial review. On an appeal from, review of, or application for rehearing concerning the presiding officer's order, the director has all the power that the director would initially have had in making the decision; however, the director will consider only those issues presented at the hearing before the presiding officer or raised independently by the presiding officer, including the propriety of and the authority for raising issues. The parties will be notified of those issues that will be considered by the director.

ITEM 14. Adopt the following **new** 701—Chapter 2507:

CHAPTER 2507
FILING A TAX APPEAL AND THE INFORMAL PROCEEDINGS
BEFORE A CONTESTED CASE

701—2507.1(421,17A) Applicability and scope of rules. These rules implement the Iowa Administrative Procedure Act and the Tax Procedures and Practices Act to aid in the effective and efficient administration and enforcement of the laws of this state and other activities of the department. These rules govern the practice, procedure, and conduct concerning the filing of tax appeals and the informal proceedings before a contested case is commenced. The rules in this chapter apply to all informal proceedings.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.2(421,17A) Definitions. Terms not defined below have the same meaning as defined in Iowa Code chapter 17A. These definitions apply to this chapter unless the text states otherwise.

"Appeal" means a dispute of a notice of assessment, refund denial, or other department action that may culminate in a contested case proceeding. "Protest" has the same meaning as appeal.

"Clerk" means the clerk of the legal services and appeals division or the clerk's designee.

"Contested case" means a proceeding defined by Iowa Code section 17A.2(5) and includes any matter defined as a no factual dispute contested case under Iowa Code section 17A.10A.

"Division of administrative hearings" means the division of the department of inspections, appeals, and licensing responsible for holding contested case proceedings pursuant to Iowa Code chapter 10A.

"Enforcement actions and appeals bureau" means the section of the legal services division of the department designated by the director to administer the informal stage of the appeals process and participate in contested case proceedings for appeals before the department.

"Informal proceeding" means a review beginning with the filing of an appeal and ending with the issuance of a notice of hearing to begin a contested case.

"Review unit" means the unit composed of the enforcement actions and appeals bureau of the legal services division and any of the attorney general's staff who have been assigned to review appeals filed by taxpayers.

"Taxpayer's representative" or *"taxpayer's authorized representative"* means an individual authorized to practice before the department on behalf of a taxpayer under Iowa Code section 421.59; an individual who has been named as an authorized representative on a fiduciary return of income form filed under Iowa Code section 422.14 or a tax return filed under Iowa Code chapter 450 or 450B; or, for proceedings before the department, any other individual the taxpayer designates who is named on a valid power of attorney if appearing on behalf of another.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.3(17A,99G,123,421-453E) How to submit an appeal or related documents; service. Appeals and other documents governed by this chapter may be filed electronically, by mail, or in person, in accordance with the limits described below. The headquarters of the department in the Hoover State Office Building in Des Moines, Iowa, will generally be open between the hours of 8 a.m. and 4:30 p.m. daily, except Saturdays, Sundays, and holidays as defined in Iowa Code section 421.9A.

2507.3(1) *Ways to submit an appeal or related document.* Unless otherwise specified in another rule in this chapter, a person may submit an appeal or a related document filed during an appeal:

a. By submitting through GovConnectIowa.

b. By email to idrhearings@iowa.gov.

c. By mail to Legal Services Division, Iowa Department of Revenue, P.O. Box 14457, Des Moines, Iowa 50306-3457.

d. By hand delivery to the department's customer service desk in the Hoover State Office Building, First Floor, 1305 East Walnut Street, Des Moines, Iowa 50319, during regular business hours.

2507.3(2) *Service by the department during informal proceedings.* All notices or documents required or permitted by this chapter to be served on parties or persons by the department during informal proceedings shall be served by ordinary mail unless the taxpayer has elected to receive communications exclusively through GovConnectIowa pursuant to rule 701—8.6(421). For taxpayers registered in GovConnectIowa, posting the document in the taxpayer's GovConnectIowa account constitutes service or notice of the document. For taxpayer representatives registered in GovConnectIowa, posting the document in the taxpayer representative's GovConnectIowa account constitutes service or notice of the document. For nonregistered taxpayers or nonregistered taxpayer representatives, documents will be served by ordinary mail. When this nonregistered mailing is required, however, the department may note on the docket the parties served and the method of service instead of filing a certificate of service. With respect to any notice, correspondence, or communication served electronically, response deadlines shall be calculated from the date the taxpayer is notified electronically of the correspondence or the item is mailed, whichever is earlier.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.4(17A) Time requirements for filings.

2507.4(1) *Computing time.* Time shall be computed in accordance with Iowa Code section 421.9A. For electronic submissions, in addition to the requirements described in Iowa Code section 421.9A, local time for the state of Iowa applies. In computing time in accordance with Iowa Code section 421.9A, the first day shall be excluded and the last included.

2507.4(2) *Date of filing.* The date of filing for appeal requests or other related documents shall be:

a. If sent electronically either through GovConnectIowa or as described on the department's website, determined by the date on which the electronic submission was completed.

b. If sent by regular mail, the date postmarked on the envelope sent to the department's principal office or, if the postmark is not available, the date the appeal is stamped as received by the department.

c. If hand delivered, the date the appeal is stamped as received by the department.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.5(17A) Form and style of documents.

2507.5(1) *Requirements applicable to all filings under this chapter.*

a. *Signatures.* Signatures must meet the requirements of 701—subrule 8.2(6). The signature shall constitute a certification that the signer has read the document; that, under penalty of perjury, the signer declares that to the best of the signer's knowledge and belief, the information contained in the document is true, correct, and complete; and that no statement contained in the document is misleading.

b. *Citations.* Citations may be italicized or underlined.

2507.5(2) *Paper.* Any paper documents that are allowed or required to be submitted by this chapter must:

a. Be clear and legible.

b. Be on white paper.

c. Be on the applicable department appeal form, application for reinstatement form, or petition form available on the department's forms website, revenue.iowa.gov/forms, under the category "Applications and Other" or, if not on the department's form, include a proper caption on the first page.

d. Include a signature.

e. Include copies as herein provided or as specified in other applicable rules.

2507.5(3) *Email.* Any documents allowed or required to be filed by email under this chapter must be:

a. A document in PDF, Microsoft Word, Microsoft Excel, or image format that complies with subrules 2507.5(1) and 2507.5(2), or

b. The body of an email that meets all of the requirements of subrules 2507.5(1) and 2507.5(2).

2507.5(4) *GovConnectIowa.* Any documents allowed or required to be filed through GovConnectIowa under this chapter must be:

a. A document in PDF, Microsoft Word, Microsoft Excel, or image format that complies with subrules 2507.5(1) and 2507.5(2) that is properly uploaded and properly submitted through GovConnectIowa.

b. Completed and submitted on the applicable GovConnectIowa form.

This rule is intended to implement Iowa Code chapters 17A and 554D and sections 421.17 and 421.27A.

701—2507.6(17A) Docket. Every matter coming within the purview of this chapter is assigned a docket number that is the official identification number of the matter for the purposes of identification. The parties will be notified of the docket number. The number will be placed by the parties on all documents thereafter filed in the proceeding. After the transfer of a case to the division of administrative hearings for contested case proceedings, that division may assign another docket number to the case and, in that event, both docket numbers will be placed by the parties on all documents thereafter filed in the proceeding.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.7(17A) Identifying details, requests for redaction.

2507.7(1) *Information redacted by the department, subject to certain exceptions.* Prior to being made available for public inspection, the department will redact from an appeal or contested case the information required by Iowa Code sections 422.20(5) and 422.72(8). "Make available for public inspection" means disclosure to the public by the department pursuant to Iowa Code section 17A.3 or chapter 22.

2507.7(2) *Process for requesting redaction of other details from a pleading, exhibit, attachment, motion, or written evidence.* If a taxpayer desires information contained in a record, other than the information described in Iowa Code sections 422.20(5)*"a"* and 422.72(8)*"a,"* to be redacted prior to public inspection, the taxpayer must file a motion and affidavit meeting the requirements below.

a. Process for filing a motion for redaction of other details during a contested case. Motions for redaction of other details from a pleading, exhibit, attachment, motion or written evidence filed after the notice of hearing is issued in a contested case must comply with rule 7—2506.15(17A).

b. Process for filing a motion for redaction of other details prior to the commencement of a contested case. Motions for redaction of other details from a pleading, exhibit, attachment, motion or written evidence filed prior to a contested case must be filed with the clerk of the hearings section of the department. The motion must be filed separately from the appeal described in subrule 2507.8(6).

c. Contents of motion. Motions filed under this rule, including those filed during contested cases, shall contain the following:

(1) The name of the person requesting redaction and the docket number of the proceeding.

(2) Clear and convincing evidence that the disclosure would reveal a trade secret or would constitute a clear, unwarranted invasion of personal privacy. Corporations, limited liability companies, other business entities (including but not limited to partnerships and joint ventures), and trusts do not have protectible personal privacy interests.

(3) An unredacted copy of the document containing the information at issue and also a copy of the document with the desired redaction made. If a copy of the document is not in the possession of the taxpayer, the motion must contain a precise description of the document in the possession of the department from which the redaction is sought and a precise description of the information to be redacted. If redaction is sought from more than one document, each document and the information sought to be redacted shall be listed in separate paragraphs.

(4) For each item for which redaction is requested, an explanation of the legal basis for the redaction requested, including an explanation of why the release of the information sought to be redacted is a clear, unwarranted invasion of personal privacy or a trade secret.

(5) An affidavit in support of redaction. The affidavit must:

1. Be sworn to by a person familiar with the facts asserted within it and shall contain a clear and concise explanation of the facts justifying redaction, not merely the legal basis for redaction or conclusory allegations.

2. Contain a general and truthful statement that the information sought to be redacted is not available to the public from any source or combination of sources, direct or indirect, and a general statement that the release would serve no public purpose.

d. Burden of proof. The burden of showing that redaction is justified is on the movant. The burden is not carried by mere conclusory statements or allegations, for example, that the release of the material would be a clear, unwarranted invasion of personal privacy or that the material is a trade secret.

e. Contested case proceeding. That the information sought to be redacted is part of the pleadings, motions, evidence, and the record in a contested case proceeding otherwise open for public inspection and that the matter would otherwise constitute confidential tax information is not grounds for redaction.

2507.7(3) *Process for requesting redaction of other details in a final order, decision, or ruling.* Motions to redact information from a final order, decision, or ruling cannot be made until the order is issued and must be made within 30 days of the date of the order, decision, or ruling. The taxpayer must follow the requirements in paragraph 2507.7(2)*"c"* and rule 7—2506.15(17A). The department has 30 days to respond to the motion from the date the department's representatives receive notice from the presiding officer unless otherwise ordered by the presiding officer.

2507.7(4) *Rulings.* Motions filed with the clerk of the hearings section will be ruled on by the director or may be referred by the director to an administrative law judge. Motions filed with the administrative law judge will be ruled on by the administrative law judge. In the case of motions before the director prior to contested case proceedings, the department may respond in writing to a motion on the request of the director or upon the initiative by department staff. Oral argument, including a hearing, may be held at the discretion of the presiding officer. The presiding officer may choose to close a hearing or other proceeding that may otherwise be open to the public due to the confidential nature of information covered by the motion during the pending motion.

2507.7(5) *Limitation on motions.* If the motion or request is denied, the movant may not submit a motion to redact the same identifying details unless the movant is in possession of new information that may support the requested redaction(s) that the movant was not or could not have been aware of at the time of the original motion.

2507.7(6) *Handling of the file while the motion is pending.* While a motion is pending, unless otherwise required or permitted by law, the department will treat the motion as if it has been granted and will not publicly release any information pursuant to Iowa Code chapter 22 or 17A sought to be kept confidential by the taxpayer.

This rule is intended to implement Iowa Code chapter 17A and sections 422.20(5) and 422.72(8).

701—2507.8(17A) Tax appeals. Any person wishing to contest an assessment, denial of refund claim, or any other department action, except licensing, which may culminate in a contested case proceeding, shall file an appeal, in writing, with the department within the time prescribed by the applicable statute or rule for filing notice of application to the director for a hearing. The appeal must be filed as described in rule 701—2507.3(17A,99G,123,421-453E).

2507.8(1) *Deadlines.* The period for appealing department action relating to refund claims is the same statutory period as that for contesting an assessment. Failure to timely file a proper appeal will be construed as a waiver of opposition to the matter involved unless, on the director's own motion, pursuant to statutory authority, the powers of abatement or settlement are exercised.

2507.8(2) *Paying an assessment that is divisible.* When an assessment involves divisible taxes that are not timely appealed, namely, an assessment that is divisible into a tax on each transaction or event, the taxpayer may contest the assessment by paying a portion of the assessment and filing a refund claim within the time period provided by law. In this latter instance, the portion paid must represent any undisputed portion of the assessment and must also represent the liability on a transaction or event for which, if the taxpayer is successful in contesting the portion paid, the unpaid portion of the assessment attributable to that specific type of transaction would be canceled. Any such appeal filed is limited to the issues covered by the amounts paid for which a refund was requested and denied by the department. If the department does not grant or deny the refund within six months of the filing of the refund claim or if the department denies the refund, the taxpayer may file an appeal as authorized by this rule.

2507.8(3) *Types of divisible taxes.* All of the taxes administered and collected by the department can be divisible taxes, except individual income tax, fiduciary income tax, corporation income tax, franchise tax, partnership income, S corporation income, composite, and statewide property tax. The following noninclusive examples illustrate the application of the divisible tax concept:

EXAMPLE A: As a responsible party, X is assessed withholding income taxes, penalty, and interest on eight employees. X fails to timely appeal the assessment. X contends that X is not a responsible party. If X is a responsible party, X is required to make monthly deposits of the withholding taxes. In this situation, the withholding taxes are divisible. Therefore, X may pay an amount of tax, penalty, and interest attributable to one employee for one month and file a refund claim within the time period provided by law since, if X is successful on the refund claim, the remaining unpaid portion of the assessment would be canceled.

EXAMPLE B: Y is assessed sales tax, interest, and penalty for electricity purchased and used to power a piece of machinery in Y's manufacturing plant. Y fails to timely appeal the assessment. Y was billed monthly for electricity by the power company to which Y had given an exemption certificate. Y contends that the particular piece of machinery is used directly in processing tangible personal property for sale and that, therefore, all of the electricity is exempt from sales tax. In this situation, the sales tax is divisible. Therefore, Y may pay an amount of tax, penalty, and interest attributable to one month's electrical usage in that machinery and file a refund claim within the time period provided by law since, if Y is successful on the refund claim, the remaining unpaid portion of the assessment would be canceled.

2507.8(4) *Who may be named in an appeal.* The appeal shall be brought in the name of the aggrieved taxpayer. Each aggrieved taxpayer may protest more than one agency action in a single appeal, subject to the applicable statutory appeal period for each protested agency action. Individuals or entities required to file separate tax returns or those choosing to file separate tax returns may not combine appeals with any other individual or entity. Taxpayers who are not named in the department action under appeal are not aggrieved taxpayers and may not be included in the appeal. The appeal may be filed by and in the name of the aggrieved taxpayer or by the authorized representative described in Iowa Code section 421.59(2), Iowa Code chapter 633B, or 701—subrule 8.8(6) legally entitled to institute a proceeding on behalf of the person. In the event of a discrepancy between the name set forth in the appeal and the correct name, a statement of the reason for the discrepancy shall be set forth in the appeal.

2507.8(5) *Form and content of the appeal.*

a. Department forms. Appeals may be filed using the form available on GovConnectIowa or the form available on the department's website, revenue.iowa.gov/forms.

b. Manually created appeals. Persons who do not use GovConnectIowa or the form available on the department's website shall use the following format:

(1) The appeal shall contain a caption in the following form:

BEFORE THE DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN THE MATTER OF _________________	*	
(state taxpayer's name and address and	*	APPEAL
designate type of proceeding, e.g.,	*	Docket No. ____________________
income tax refund claim)	*	(filled in by Department)

(2) The appeal shall substantially state in separate numbered paragraphs the following:

1. Proper allegations showing:

- Date of department action, such as the notice of assessment or refund denial;
- Whether the taxpayer failed to timely appeal the assessment and, if so, the date of payment and the date of filing of the refund claim;
- Whether the appeal involves the appeal of a refund claim after six months from the date of filing the refund claim because the department failed to deny the claim;
- Copies of the documented department action, such as the notice of assessment, refund claim, and refund denial letter;
- Other items that the taxpayer wishes to bring to the attention of the department; and
- A request for attorney fees, if applicable.

2. The type of tax, the taxable period or periods involved, and the amount in controversy.

3. Each error alleged to have been committed, listed in a separate paragraph. For each error listed, an explanation of the error and all relevant facts related to the error shall be provided.

4. Reference to any particular statute or statutes and any rule or rules involved, if known.

5. Description of records or documents that were not available or were not presented to department personnel prior to the filing of the appeal, if any. Copies of any records or documents that were not previously presented to the department shall be provided.

6. Any other matters deemed relevant and not covered in the above paragraphs.

7. A statement setting forth the relief sought by the taxpayer.

8. The signature of the taxpayer or the authorized representative. If the appeal is signed by the taxpayer, the address and telephone number of the taxpayer is to be included in the signature block. If the appeal is signed by an authorized representative, the address and telephone number of the authorized representative is to be included in the signature block. Appeals submitted by an authorized representative must have a valid IDR power of attorney form or representative certification form, as applicable in accordance with rule 701—8.8(17A,22,421,422), on file with the department, or one should be included with the appeal.

c. Spouses. If an appeal involves an assessment or a refund denial to a married couple and both spouses intend to appeal, both spouses must sign the document as drafted under paragraph 2507.8(5)*"a"* or *"b."* Appeals submitted by an authorized representative must include an executed IA 2848 power of attorney form or representative certification form, as applicable, for each spouse unless an IA 2848 power of attorney form or representative certification form is on file with the department.

2507.8(6) *Amendments.*

a. Subject to the statutory appeal period, the taxpayer may amend the appeal at any time during informal proceedings until the department files a responsive pleading.

b. The department may request that the taxpayer amend the appeal for purposes of clarification or to comply with format requirements during informal proceedings before the department files a responsive pleading. If the taxpayer fails to amend the appeal within the time provided for in the department's request, the department may move to dismiss the appeal under paragraph 2507.11(3)*"a."*

This rule is intended to implement Iowa Code chapter 17A.

701—2507.9(17A) Resolution of tax liability. In the event that a proper appeal has been filed, other department personnel, when authorized by the enforcement actions and appeals bureau, have the authority to discuss the resolution of any matter in the appeal either with the taxpayer or the taxpayer's representative. The personnel shall report their activities in this regard to the enforcement actions and appeals bureau, and the enforcement actions and appeals bureau shall be authorized to approve or reject any recommendations made by the appropriate personnel to resolve an appeal.

This rule is intended to implement Iowa Code chapter 17A.

701—2507.10(17A) Informal proceedings. When an appeal is filed, the parties are encouraged to utilize the informal procedures described in this rule to reach a resolution between the parties without the necessity of initiating contested case proceedings. That resolution may be the granting of the appeal in full or in part, the denial of the appeal in full or in part, or an agreement to settle the matter. Unless, in accordance with rule 701—2507.13(17A,421), the taxpayer demands a contested case proceeding or the department waives informal procedures upon notification to the taxpayer, such informal procedures will be initiated as herein provided upon the filing of a proper appeal.

2507.10(1) *Enforcement actions and appeals bureau review.* After an appeal is filed, the review unit, subject to the control of the director or the division administrator of the legal services division, will:

a. Review and evaluate the validity of the appeal.

b. Determine the correct amount of tax owing or refund due.

c. Determine the best method of resolving the dispute between the taxpayer and the department.

d. Take further action regarding the appeal, including any additions to and deletions from the audit, as may be warranted by the circumstances to resolve the appeal, including a request for an informal conference.

e. Determine whether the appeal complies with rule 701—2507.8(17A) and request any amendments to the appeal or additional information.

2507.10(2) *Determinations, conferences.* The review unit may concede any items contained in the appeal that it determines should not be controverted by the department. If the taxpayer has not waived informal procedures, the review unit may request that the taxpayer and the taxpayer's representative, if any, attend an informal conference with the review unit to explore the possibility of reaching a settlement without the necessity of initiating contested case proceedings or the possibility of narrowing the issues presented in the appeal if no settlement can be made. The review unit may request clarification of the issues from the taxpayer or further information from the taxpayer or third persons.

2507.10(3) *Findings.* A position letter addressing the issues raised in the appeal may be issued to the taxpayer or taxpayer's representative unless the issues may be more expeditiously determined in another manner or it is determined that such a letter is unnecessary.

2507.10(4) *Format of review.* Nothing herein will prevent the review unit and the taxpayer from mutually agreeing on the manner in which the appeal will be informally reviewed.

2507.10(5) *Settlements.* Only the director, a deputy director, the division administrator of the legal services division, or another person designated in writing by the director may approve and sign settlements of appeals. If a settlement is reached during informal procedures, a closing order stating that a settlement was reached by the parties and that the case is terminated shall be issued by the director and provided to all parties.

This rule is intended to implement Iowa Code section 17A.10.

701—2507.11(17A,421) Dismissal of tax appeals during informal proceedings.

2507.11(1) *Appeals filed after expiration of statutory deadline.* Appeals that are not filed by the applicable statutory deadline shall be dismissed by the director or the director's designee in accordance with the procedure outlined in paragraph 2507.11(1)*"a."*

a. Procedures for motions to dismiss. The department shall file a motion to dismiss with the clerk and serve a copy of the motion on the taxpayer. The taxpayer may file a resistance to the motion in writing within 20 days of the date of service of the motion. If no resistance is so filed, the director or the director's designee shall immediately enter an order dismissing the appeal. Once such a dismissal order is entered, the director or the director's designee shall close the appeal. If a resistance is filed, the department has ten days from the date of the filing of the resistance to decide whether to withdraw its motion and so notify the taxpayer and the clerk. If no such notice is received by the clerk within the ten-day period, the appeal file will be transferred to the division of administrative hearings, which shall issue a notice for a contested case proceeding on the motion that shall be limited to the question of whether the appeal was filed within the statutory appeal period. Thereafter, the rules pertaining to contested case proceedings shall apply in the dismissal proceedings.

b. Grounds for denying the department's motion. The department's motion shall be granted unless the taxpayer can prove that it filed the appeal prior to the expiration of the statutory appeal deadline because the department failed to:

(1) Mail or personally deliver the notice of assessment, refund denial, or other notice of department action to the taxpayer's last-known address; or

(2) If applicable, also mail the notice of assessment, refund denial, or other notice of department action to the taxpayer's authorized representative; or

(3) Comply with the requirements of Iowa Code section 421.60(2)*"b."*

2507.11(2) *Appeals not authorized by statute.* Appeals that are not authorized by statute or otherwise are inconsistent with the statutory requirements for an appeal shall be dismissed by the director in accordance with the procedure outlined in paragraph 2507.11(1)*"a,"* except that the issue shall be limited to the question of whether the appeal is authorized by statute and consistent with statutory appeal requirements.

2507.11(3) *Failure to pursue the appeal during the informal proceedings.* If the appeal was filed timely and informal procedures were initiated, the failure of the taxpayer to provide documents or information requested by the department, including the failure to respond to a position letter or an information request, shall constitute failure to pursue the appeal and is grounds for the department to dismiss the appeal in accordance with the procedure outlined in paragraph 2507.11(3)*"a."* For purposes of this subrule, an evasive or an incomplete response will be treated as a failure to pursue the appeal.

a. Procedures for motions to dismiss. If the department seeks to dismiss the appeal, the department shall file a motion to dismiss with the clerk and serve a copy of the motion on the taxpayer. The taxpayer may file a resistance to the motion within 20 days of the date of service of the motion. If no resistance is so filed, the director or the director's designee shall immediately enter an order dismissing the appeal. If a resistance is filed, the department has ten days from the date of the filing of the resistance to decide whether to withdraw its motion and so notify the taxpayer and the clerk. If no such notice is received by the clerk within the ten-day period, the appeal file will be transferred to the division of administrative hearings, which shall issue a notice for a contested case proceeding on the motion that shall be limited to the question of whether the taxpayer failed to pursue the appeal, as that term is defined in this subrule. Thereafter, the rules pertaining to contested case proceedings shall apply in such dismissal proceedings.

b. Grounds for reinstatement of dismissed appeals. If a motion to dismiss is filed and is unresisted, the appeal that was dismissed may be reinstated by the director or the director's designee for good cause if an application for reinstatement is filed with the clerk within 30 days of the date the appeal was dismissed. For purposes of this rule, "good cause" means the same as "good cause" in Iowa Rule of Civil Procedure 1.977.

c. Content and review of the application for reinstatement. The application shall set forth all reasons and facts upon which the taxpayer relies in seeking reinstatement of the appeal. Supporting documentation must be supplied. The department shall review and notify the taxpayer whether the application is granted or denied.

d. *Denial of the application.* If the department denies the application to reinstate the appeal, the taxpayer has 30 days from the date the application for reinstatement was denied in which to request, in writing, a formal hearing on the reinstatement. The taxpayer shall send the written request to the clerk. When a written request for formal hearing is received, the appeal file will be transferred to the division of administrative hearings, which shall issue a notice for a contested case proceeding that shall be limited to the question of whether the taxpayer has good cause to reinstate the dismissed appeal. Thereafter, the rules pertaining to contested case proceedings shall apply in such reinstatement proceedings. If the taxpayer does not respond to a denial of the application for reinstatement within 30 days of the denial, the director or the director's designee will issue an order closing the appeal.

e. *Failure to file timely application for reinstatement.* If an application for reinstatement is filed after the 30-day deadline, the application shall not be accepted by the director or director's designee.

This rule is intended to implement Iowa Code sections 17A.12, 421.10, 421.60, and 422.28.

701—2507.12(421) Mailing to the last-known address or personal delivery of notices of assessment and refund denial letters.

2507.12(1) *Failure by department to mail to last-known address or personally deliver.*

a. If the department fails to either mail a notice of assessment to the taxpayer's last-known address or personally deliver the notice to the taxpayer, interest is waived for the month the failure occurs through the month of correct mailing or personal delivery.

b. In addition, if the department fails to either mail to the taxpayer's last-known address or personally deliver to the taxpayer a notice of assessment or denial of a claim for refund or fails to mail or personally deliver a copy of the notice to the taxpayer's authorized representative, if applicable, the time period to appeal the notice of assessment or a denial of a claim for refund is suspended until the notice or claim denial is correctly mailed or personally delivered or for a period not to exceed one year, whichever is the lesser period.

c. Collection activities, except in the case of a jeopardy assessment, shall be suspended and the statute of limitations for assessment and collection of the tax shall be tolled during the period in which interest is waived.

2507.12(2) *Determination of last-known address.*

a. A taxpayer's last-known address for a particular tax type shall be one of the following most recently updated in the department's records:

(1) The address provided in an application to register or receive a permit for a particular tax type;

(2) The address used on the most recent filed and processed Iowa tax return of a particular tax type;

(3) The address received by the department in a written, concise statement the taxpayer mailed to: Changes in Name or Address, Iowa Department of Revenue, P.O. Box 10465, Des Moines, Iowa 50306;

(4) The address provided by the taxpayer in GovConnectIowa;

(5) The address provided by the taxpayer in any correspondence to the department;

(6) The address the department receives from a third-party skip tracing service; a public or private utility company in response to a subpoena issued pursuant to Iowa Code section 421.17(32); or a federal, state, or local agency.

b. While the determination of a last-known address may differ by tax type, a notice of assessment or refund claim denial will be considered to be mailed to the last-known address if it is mailed to the taxpayer's last-known address used for another tax type.

2507.12(3) *Mail or personal delivery to a taxpayer.* The following shall constitute personal delivery to a taxpayer:

a. Personal service upon a taxpayer by any method deemed sufficient to constitute personal service of an original notice pursuant to the Iowa Rules of Civil Procedure.

b. Providing a notice of assessment or refund claim denial to the taxpayer by electronic means based on the taxpayer's election to receive electronic communications in GovConnectIowa.

c. Mailing to an address the department receives from a third-party skip tracing service; a public or private utility company in response to a subpoena issued pursuant to Iowa Code section 421.17(32); or a federal, state, or local agency.

d. By any other method that is reasonably calculated to result in the taxpayer actually receiving the notice, if the taxpayer actually receives the notice.

2507.12(4) *Mail or personal delivery to authorized representatives.* The department may mail or personally deliver a copy of a notice to an authorized representative by one of the following methods:

a. Mailing to the address used on the most recently filed and processed written authorization as described in rule 701—8.8(17A,22,421,422) for the taxpayer the authorized representative is representing or the most recent address on file;

b. In the case of fiduciary or inheritance tax matters, mailing to the address for the authorized representative contained on the most recently filed and processed return;

c. By providing the notice electronically through GovConnectIowa or similar method of electronic service;

d. By any method deemed sufficient to constitute personal service of an original notice pursuant to the Iowa Rules of Civil Procedure;

e. By any other method that is reasonably calculated to result in the authorized representatives actually receiving a copy of the notice if the authorized representative actually receives a copy of the notice.

This rule is intended to implement Iowa Code section 421.60.

701—2507.13(17A,421) Demand for contested case proceeding. Pursuant to Iowa Code section 421.60(2)*"g,"* a taxpayer may make a written demand for a contested case proceeding after a period of six months from the filing of a proper appeal. Demands made prior to six months will be treated as premature and must be resubmitted six months or later from the filing of the appeal. Upon receipt of a timely written demand, the department shall file its answer within 30 days after receipt of the demand. If the department fails to file its answer within this 30-day period, interest shall be applied in accordance with Iowa Code section 421.60(2)*"g"* as described in this rule.

This rule is intended to implement Iowa Code sections 17A.12 and 421.60.

701—2507.14(17A) Answer. If the parties are unable to resolve the appeal informally, or if the parties waive informal proceedings as described in rule 701—2507.13(17A,421), the department shall file an answer to the appeal with the clerk. Subject to the limitations in rule 701—2507.13(17A,421), the department will file an answer within 30 days of receipt of written demand for a contested case hearing from the taxpayer. In the case of an appeal of an assessment, failure to answer within the 30-day time period and after a demand for hearing has been made shall result in the suspension of interest from the time that the department was required to answer until the date that the department files its answer. In the case of an appeal of a refund denial, failure to answer within the 30-day time period after a demand for hearing has been made shall result in the accrual of interest payable to the taxpayer at double the rate in effect under Iowa Code section 421.7 from the time the department was required to answer until the date that the department files its answer. Failure to file an answer within 30 days after the demand for a contested case will not result in a default judgment for the taxpayer.

2507.14(1) The answer of the department shall be drawn in a manner as provided by the Iowa Rules of Civil Procedure for answers filed in Iowa district courts.

2507.14(2) Each paragraph contained in the answer shall be numbered or lettered to correspond, where possible, with the paragraphs of the appeal. The answer shall be signed by the department's counsel or representative.

2507.14(3) The department shall promptly serve a copy of the answer upon the representative of record or, if there is no representative of record, upon the taxpayer. The department may amend its answer at any time prior to the commencement of the evidentiary hearing in response to the filing of an amended appeal or to assert a new matter or an affirmative defense. The presiding officer has discretion to grant a continuance to avoid prejudice to the taxpayer or the department.

2507.14(4) The provisions of this rule shall be considered as a part of the informal procedures since a contested case proceeding, at the time of the filing of the answer, has not yet commenced. However, an answer shall be filed pursuant to this rule whether or not informal procedures have been waived by the taxpayer or the department.

2507.14(5) The department's answer may contain a statement setting forth whether the case should be transferred to the division of administrative hearings or the director should retain the case for hearing.

2507.14(6) The department's answer should set forth the basis for retention of the case by the director. If the answer fails to allege that the case should be retained by the director, the case should be transferred to the division of administrative hearings for contested case proceedings unless the director determines on the director's own motion that the case should be retained by the director.

2507.14(7) Upon the filing of an answer, the clerk will transfer the appeal file to the division of administrative hearings within 30 days of the date of the filing of the answer unless the director determines not to transfer the case. If a party objects to a determination, the transfer, if any, would be made after the director makes a ruling on the objection.

This rule is intended to implement Iowa Code chapter 17A and section 421.60.

701—2507.15(17A) Subpoenas. Prior to the commencement of a contested case, the department has the authority to subpoena books, papers, and records and has all other subpoena powers conferred upon it by law. Subpoenas in this case shall be issued by the director or the director's designee. Once a contested case is commenced, subpoenas must be issued by the presiding officer.

This rule is intended to implement Iowa Code sections 17A.13, 421.9, 421.17, and 422.70.

[Filed Emergency 6/19/26, effective 6/30/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0448D

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rulemaking related to child care centers

The Department of Health and Human Services hereby amends Chapter 109, "Child Care Centers," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 237A and 2025 Iowa Acts, House File 390.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 237A.5(1) and 45 CFR Part 98.

Purpose and Summary

This rulemaking implements amendments required by 2025 Iowa Acts, House File 390. The legislation changes the requirement for child care center employees to have a physical examination within six months prior to employment to instead require the child care center employees to have a physical examination within six months of employment.

Additionally, this rulemaking eliminates a requirement that providers cannot utilize a training credit more than one time every five years. Because of how frequently trainings are modified and updated, this will allow providers to have more flexibility in how they obtain their training hours.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0254D**. Public hearings were held on the following date:

- June 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 June 23, 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 2504.

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 September 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind subparagraph **109.7(2)"a"(3)**.

ITEM 2. Amend paragraph **109.9(1)"b"** as follows:

b. A physical examination report. As required in Iowa Code section 237A.5(1), personnel shall have good health as evidenced by a ~~preemployment~~ physical examination <u>within six months of hire</u>. Acceptable physical examinations shall be documented on a form prescribed by the department. The examination shall be performed within six months ~~prior to~~ <u>of</u> beginning employment and shall be repeated at least every three years. A physical examination may be requested if the employer has reason to believe an employee would not be able to perform a job successfully or safely due to a medical condition.

[Filed 6/23/26, effective 9/1/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0449D

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rulemaking related to interstate compact on the placement of children

The Department of Health and Human Services hereby rescinds Chapter 142, "Interstate Compact on the Placement of Children," Iowa Administrative Code, and adopts a new Chapter 142 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 232.158.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 232.158 and Public Law 115-123.

Purpose and Summary

The purpose of this chapter is to provide consistent practice and structure for implementation of Iowa's participation in the Interstate Compact on the Placement of Children (ICPC). The ICPC is a statutory agreement among all states that provides safety and protection to children in out-of-state placements. Each state adopts and enacts the rules and regulations for the ICPC, which governs policies and procedures states must follow when placing children out of state. The agreement also includes directives on a state's financial responsibility for the welfare of each child's placement.

This chapter was reviewed pursuant to Executive Order 10. As a result of this review, the Department made few changes because many of the provisions are required as a condition of participating in the ICPC. The Department was able to reduce the number of restrictive terms in the chapter, however.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0253D**. Public hearings were held on the following date:

- June 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 June 23, 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 2504.

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 September 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 441—Chapter 142 and adopt the following **new** chapter in lieu thereof:

CHAPTER 142
INTERSTATE COMPACT ON THE PLACEMENT OF CHILDREN

441—142.1(232) Compact agreement. As a member of the interstate compact on the placement of children, the department will cooperate on interstate aspects of placements preliminary to possible adoptions, placements in foster care where no adoption is contemplated, placements with any parent or relative, and institutional placements of adjudicated children in need of assistance needing special services or programs not available within the state. Any public or private agency instrumental in placement of a child in Iowa or from Iowa and in such public or private agency's custody will go through the interstate compact on placement of children.

441—142.2(232) Compact administrator.

142.2(1) The compact administrator may appoint up to three deputy compact administrators to serve as active members of the association of administrators of the interstate compact on the placement of children and who shall be responsible for day-to-day operation of the interstate compact.

142.2(2) The compact administrator shall be responsible for the administration of the compact between the compact administrator's state and other contracting states.

441—142.3(232) Article III(a) procedures.

142.3(1) All intended placements in Iowa or from Iowa coming under the purview of this compact shall be referred to the department.

142.3(2) All persons involved in the placement of a child into Iowa or from Iowa into another state shall meet all the placement requirements of the receiving state prior to the actual placement.

142.3(3) Supervision of placements made by persons or agencies outside of Iowa shall be provided by a licensed Iowa agency, the department, or an Iowa-certified adoption investigator. Exempted from this provision are:

a. Any agency licensed as a child-placing agency in another state that has its principal place of business in a county directly adjacent to an Iowa border may practice in the Iowa counties contiguous to the out-of-state county.

b. Placement in a facility for treatment that is licensed by the department unless the department specifies that the supervision must be provided by the department for all placements in any particular facility.

441—142.4(232) Article III(c). A child may be placed in Iowa preliminary to adoption only when there has been a preplacement investigation by an authorized person or agency in Iowa, such investigation has been made available to the department, the investigation has been made within the past year, and the sending state intending to place the child has been notified that the home has been approved for an adoptive placement in Iowa.

441—142.5(232) Article V(c). For the purposes of article V(c), "sending state" means "sending agency."

441—142.6(232) Article VIII(a). For the purpose of article VIII(a), "relative" means stepparent, grandparent, adult brother or sister, or adult uncle or aunt, and "guardian" means any guardian other than that appointed as preliminary to adoption.

441—142.7(232) Applicability. The requirements of this compact shall be in effect for all placements into Iowa from any state, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico and, with the consent of Congress, the government of Canada and any province thereof, or from Iowa to any state, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico and, with the consent of Congress, the government of Canada and any province thereof.

441—142.8(232) NEICE database.

142.8(1) *Definitions.* For the purpose of this chapter, unless the context otherwise requires:

"National Electronic Interstate Compact Enterprise system" or *"NEICE system"* means the national electronic web-based system for administration of the interstate compact on the placement of children made available to states by the American Public Human Services Association through its affiliate, the Association of Administrators of the Interstate Compact on the Placement of Children.

"Security requirements" means all policies or system security guidance established by the department and the department of management related to the use of external computer systems for the storage of personally identifiable data elements of applicants for and recipients of department services. Security requirements as defined herein include but are not necessarily limited to completion by the vendor of the then-current cybersecurity framework made available by the National Institute of Standards and Technology, department confirmation that the system has passed the cybersecurity framework analysis, completion by the vendor of an information security risk assessment acceptable to the department, performance by the vendor of a system penetration test acceptable to the department, and an application scan for vulnerabilities, as well as remediation of any vulnerabilities identified.

142.8(2) *Department obligation to provide data to the NEICE system.*

a. At all times that the NEICE system meets security requirements, the department will place in the system all data elements and information that the system is configured to accept concerning children subject to the interstate compact.

b. Prior to placing personally identifiable data elements in the NEICE system, the department will confirm that the NEICE system complies with all security requirements. If at any time after placement of personally identifiable data in the NEICE system the department determines that the NEICE system fails to meet all security requirements or that personally identifiable data placed in the system by the department has been used or disclosed inappropriately, the department may cease using the NEICE system and may demand that all data provided by the department be removed from the system.

These rules are intended to implement Iowa Code section 232.158.

[Filed 6/23/26, effective 9/1/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0450D

HUMAN SERVICES DEPARTMENT[441]

Adopted and Filed

Rulemaking related to interstate compact for juveniles

The Department of Health and Human Services hereby rescinds Chapter 143, "Interstate Compact on Juveniles," and adopts a new Chapter 143, "Interstate Compact for Juveniles," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code chapter 232.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 232.171 through 232.173 and 4 U.S.C. Section 112.

Purpose and Summary

The purpose of this chapter is to provide consistent practice and structure for implementing the Interstate Compact for Juveniles (Compact). Participation in the Compact serves multiple purposes, some of which include ensuring safety of not only the youths but the communities in which they reside and returning to their homes youths who have run away, escaped or absconded.

This chapter was reviewed pursuant to Executive Order 10. As a result of the review, the Department updated the title of the chapter to reflect the correct name of the Compact and eliminated an obsolete subrule.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0252D**. Public hearings were held on the following date:

- June 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 June 23, 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 2504.

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 September 1, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 441—Chapter 143 and adopt the following **new** chapter in lieu thereof:

CHAPTER 143
INTERSTATE COMPACT FOR JUVENILES

441—143.1(232) Compact agreement. As a member of the interstate compact for juveniles, Iowa is in a contractual agreement with the other 49 states, the District of Columbia or its designee, and the United States Virgin Islands, in which the department shall cooperate on interstate aspects of juvenile delinquency, and the return from one state to another of nondelinquent children who have run away from home.

441—143.2(232) Compact administrator.

143.2(1) The compact administrator may appoint a deputy compact administrator to serve as an active member of the interstate commission for juveniles and who shall be responsible for day-to-day operation of the interstate compact.

143.2(2) The compact administrator shall be responsible for the administration of the compact between the compact administrator's state and other contracting states.

441—143.3(232) Sending a juvenile out of Iowa under the compact.

143.3(1) Local officials requesting to transfer a juvenile to another state shall work through the office of the compact administrator. All persons using the compact shall comply with the official rules and regulations promulgated by the compact administrator under the authority of the compact.

143.3(2) Interstate Compact for Juveniles Form VI, Application for Services and Waiver, shall be signed by the juvenile and a witness, the Iowa juvenile court judge consenting to the placement in the receiving state, and the juvenile compact deputy.

143.3(3) The Application for Services and Waiver shall have the conditions of the probation or parole as granted by the court of jurisdiction attached.

143.3(4) Whenever a juvenile is accepted in another state for supervision, the Iowa sending agency shall send medical release and financial statements signed by the parents or guardian.

441—143.4(232) Receiving cases in Iowa under the interstate compact.

143.4(1) The department shall accept supervision of out-of-state cases when a juvenile meets the requirements of the interstate compact.

143.4(2) The department shall exercise the same care and treatment that is given to Iowa cases to notify the sending state promptly of any violations or antisocial behavior that may occur.

143.4(3) The receiving state shall promptly upon parole or probation violation notify the sending state. Prior to making a recommendation for revocation of parole or probation, a preliminary hearing shall be held to determine if there is probable cause for revocation of parole or probation.

143.4(4) A parolee or probationer from another state held or placed in Iowa under the provisions of article I of the compact and who commits a felony while in Iowa shall be:

a. Returned to the sending state per mutual agreement; or

b. Processed according to the Iowa statutes and not returned to the sending state for violation.

441—143.5(232) Runaways.

143.5(1) A runaway from Iowa or to Iowa shall be returned to the state of residence only after Interstate Commission for Juveniles Rule 6-102 as amended to August 1, 2026, setting forth the voluntary procedures, or Interstate Commission for Juveniles Rule 6-103 as amended to August 1, 2026, setting forth the involuntary procedures, has been completed by the asylum court of jurisdiction.

143.5(2) Any nondelinquent runaway from another state found in Iowa shall be held only in a nonrestrictive shelter facility until returned to the state of legal residence.

143.5(3) Any nondelinquent runaway from another state found in Iowa may be held in a nonrestrictive shelter facility beyond 48 hours on issuance of a court order to permit arrangements for return to the home state or to permit the demanding state opportunity for issuance of a requisition under Interstate Commission for Juveniles Rule 6-103 as amended to August 1, 2026.

143.5(4) Any runaway from another state who is charged with a felony under Iowa Code chapter 232 may either be held in a secure setting until returned to the state of legal residence or be adjudicated delinquent under Iowa Code chapter 232, placed on probation, and returned to the state of legal residence under article I of the compact.

143.5(5) Any adjudicated delinquent who has escaped or absconded from another state and has been apprehended as a nondelinquent runaway in Iowa may be held in a secure setting awaiting return to the demanding state under Interstate Commission for Juveniles Rules 6-102 and 6-103, both as amended to August 1, 2026.

143.5(6) The department shall pay for the return to Iowa of any runaway, escapee, or absconder for whom the department has, at the time the juvenile left the state, legal custody or guardianship responsibility. The responsibility for the payment for the return of a runaway, escapee, or absconder not under custody or guardianship of the department shall be that of the juvenile court having legal jurisdiction of the juvenile.

These rules are intended to implement Iowa Code section 232.173.

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EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0451D

IOWA FINANCE AUTHORITY[265]

Adopted and Filed

Rulemaking related to state housing trust fund

The Iowa Finance Authority hereby amends Chapter 19, "State Housing Trust Fund," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 16.5(1)"r" and 16.181.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 16.5(1)"r" and 16.181.

Purpose and Summary

The Authority is amending Chapter 19 to update the date of the allocation plan applicable to the Housing Trust Fund administered by the Authority pursuant to Iowa Code section 16.181. The Authority Board approved an updated allocation plan at its meeting on February 4, 2026, that changed the Local Housing Trust Fund Program's local match requirement to 10 percent of the total amount requested from the Fund.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0257D**. 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 July 1, 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 265—Chapter 18.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 26, 2026.

The following rulemaking action is adopted:

ITEM 1. Amend paragraph **19.1(1)"a"** as follows:

a. The Iowa Finance Authority State Housing Trust Fund Allocation Plan for the Local Housing Trust Fund Program dated ~~September 8, 2021~~ February 4, 2026; and

[Filed 7/2/26, effective 8/26/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0452D

PUBLIC SAFETY DEPARTMENT[661]

Adopted and Filed

Rulemaking related to vehicle impoundment

The Public Safety Department hereby rescinds Chapter 6, "Vehicle Impoundment," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 321.89 and Executive Order 10.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 80.5 and 321.89.

Purpose and Summary

The purpose of Chapter 6 is to establish impoundment and abandoned vehicle procedures for the Iowa State Patrol (ISP) and other peace officers of the Department. After reviewing this chapter in accordance with Executive Order 10, the Department has determined this chapter to be duplicative of existing statute. Further, the Department does not possess rulemaking authority for this chapter and hereby rescinds Chapter 6 in its entirety.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0293D**. A public hearing was held on the following date(s):

- June 2, 2026
- June 3, 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 June 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 7—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 26, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve **661—Chapter 6**.

[Filed 6/23/26, effective 8/26/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0453D

PUBLIC SAFETY DEPARTMENT[661]

Adopted and Filed

Rulemaking related to criminal intelligence information

The Public Safety Department hereby rescinds Chapter 81, "Criminal Intelligence Information," Iowa Administrative Code, and adopts a new Chapter 81 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code section 692.10.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code chapter 692.

Purpose and Summary

Pursuant to Executive Order 10, the Department hereby rescinds Chapter 81 and adopts a new chapter in lieu thereof. The chapter ensures the security and confidentiality of all systems established for the exchange of intelligence data between criminal and juvenile justice agencies and provides for the authorization of officers or employees to access a system in which criminal justice information is stored.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0294D**. A public hearing was held on the following date(s):

- June 2, 2026
- June 3, 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 June 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 7—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 26, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 661—Chapter 81 and adopt the following **new** chapter in lieu thereof:

CHAPTER 81
CRIMINAL INTELLIGENCE INFORMATION

661—81.1(692) Definitions. The following definitions apply to this chapter.

"Commissioner" means the commissioner of the department of public safety or the commissioner's designee.

"Criminal intelligence file" means information stored in a criminal intelligence system that is compiled in an effort to anticipate, prevent, or monitor possible criminal activity on:

1. An individual who, based upon reasonable grounds, is believed to be involved in the actual or attempted planning, organization, financing, promotion, or commission of criminal acts or is believed to be involved in criminal activities with known or suspected criminal offenders.

2. A group, organization or business that, based on reasonable grounds, is believed to be involved in the actual or attempted planning, organization, financing, promotion, or commission of criminal acts, or of being illegally operated, controlled, financed, promoted, or infiltrated by known or suspected criminal offenders.

3. An incident in which sufficient articulable facts give a trained law enforcement or criminal investigative agency officer, investigator, or employee a basis to believe that a definable criminal activity or enterprise is, has been, or may be committed.

"Criminal intelligence file" does not include surveillance data as defined in Iowa Code section 692.1.

"Criminal intelligence system" means the arrangements, equipment, facilities, and procedures used for the receipt, storage, interagency exchange or dissemination, and analysis of criminal intelligence information.

"Need to know" is established if criminal intelligence information will assist a recipient in anticipating, investigating, monitoring, or preventing possible criminal activity or if criminal intelligence information is pertinent to protecting a person or property from a threat of imminent serious harm.

"Noncriminal identifying information" means information about the characteristics and associations of an identifiable person suspected of being involved in criminal activity.

"Reasonable grounds" means information that establishes sufficient articulable facts that give a trained law enforcement or criminal investigative agency officer, investigator, or employee a reasonable basis to believe that a definable criminal activity or enterprise is, has been, or may be committed.

"Right to know" is established when a recipient of criminal intelligence information is legally permitted to receive intelligence data or an intelligence assessment.

"Surveillance data" means the same as defined in Iowa Code section 692.1(16). Noncriminal identifying information does not constitute surveillance data.

"Threat of imminent serious harm" means a credible impending threat to the safety of a person or property. A threat of imminent serious harm justifies the dissemination of intelligence data or an intelligence assessment for the purpose of protecting a person or property from the threat.

661—81.2(692) Iowa law enforcement intelligence network (LEIN) information system.

81.2(1) *LEIN information system.* The Iowa law enforcement intelligence network (LEIN) information system is the statewide interjurisdictional intelligence system maintained and operated by the intelligence division of the department of public safety, for the regular interagency exchange of criminal intelligence files. Criminal intelligence files contained in the LEIN information system may be disseminated or redisseminated by the intelligence division of the department of public safety, consistent with Iowa Code chapter 692.

81.2(2) *Direct computer access.* The commissioner may authorize a peace officer, criminal justice agency, or state or federal regulatory agency to access the LEIN information system directly via a remote computer terminal, provided that the authorized individual or agency follows approved procedures regarding receipt, maintenance, dissemination, submission and security of information, and related training. Authorization may be provided in writing or electronically.

81.2(3) *Termination of authorization for direct computer access.* The commissioner may, at any time for good cause, terminate authorization for direct, remote computer access to the LEIN information system that has been previously approved. An individual or agency whose authorization to directly access the LEIN information system via remote computer has been terminated may appeal the termination in accordance with procedures for contested cases established in 661—Chapter 10.

81.2(4) *Reinstatement of authorization for direct computer access.* Any user whose authorization for direct, remote computer access to the LEIN information system has been terminated may apply for the authorization for access to be reinstated, provided that the problem that led to the termination has been corrected.

81.2(5) *Applications for direct computer access.* To apply for direct, remote computer access to the LEIN information system or to obtain further information about the LEIN information system, a person may contact the Intelligence Division, Iowa Department of Public Safety, State Public Safety Headquarters Building, 215 East 7th Street, Des Moines, Iowa 50319, or by email at intinfo@dps.state.ia.us.

81.2(6) *Entry of information—restrictions.* Information about the political, religious, racial, or social views, associations, activities or sexual orientation of any individual shall not be entered into the

LEIN information system unless such information constitutes noncriminal identifying information or is relevant to an investigation of criminal conduct or activity involving an identifiable individual.

81.2(7) *Entry of information—conformance with applicable law.* No information that is deemed unreliable because it has been obtained in violation of any applicable federal, state, or local law or ordinance, or these rules, may be entered into the LEIN information system.

81.2(8) *Dissemination.* Intelligence data from the LEIN information system may be disseminated only to peace officers, criminal justice agencies, or state or federal regulatory agencies. Intelligence data from the LEIN information system may be disseminated only when there is a right to know and a need to know in the performance of a law enforcement activity. Intelligence data from the LEIN information system shall not be disseminated to any user whose authorization to access the LEIN information system has been terminated and has not been reinstated.

EXCEPTION: Intelligence assessments may be disseminated to any agency or organization for an official purpose or to a person in order to protect a person or property from the threat of imminent serious harm as defined in rule 661—81.1(692).

81.2(9) *Redissemination of intelligence data and intelligence assessment.* An agency, organization, or person receiving intelligence data or an intelligence assessment from the department pursuant to Iowa Code chapter 692 may redisseminate the intelligence data or intelligence assessment only if authorized by the agency or peace officer who originally provided the data or assessment and if the data or assessment is for an official purpose in connection with the prescribed duties of the recipient. If the agency, organization, or person receiving the information is not a peace officer, criminal or juvenile justice agency, or state or federal regulatory agency, redissemination is allowed only if such redissemination is for an official purpose and if the information is redisseminated in order to protect a person or property from the threat of imminent serious harm. The department may also place restrictions on the redissemination by the agency, organization, or person receiving the intelligence data or intelligence assessment. Any agency, organization, or person who redisseminates intelligence data or an intelligence assessment pursuant to Iowa Code chapter 692 must maintain a list of the agencies, organizations, and persons receiving the intelligence data or intelligence assessment and the purpose of the redissemination. Intelligence data and intelligence assessments must be maintained separately from and should not be included in any form in any investigative or prosecutorial files. An agency, organization, or person who redisseminates information without proper authorization may be prohibited from receiving further intelligence assessments.

661—81.3(692) Criminal intelligence file security. The intelligence division of the department of public safety adopts administrative, technical, and physical safeguards, including audit trails, to ensure against unauthorized access and against intentional or unintentional damage to the LEIN information system. These safeguards include but are not limited to the following:

81.3(1) Records indicating who has been given the information, the reason for release of information, and the date of any dissemination shall be maintained until the information has been purged.

81.3(2) Criminal intelligence files shall be labeled to indicate security level and identities of submitting agencies and submitting individual.

81.3(3) Where appropriate, effective and technologically advanced computer software and hardware designs shall be implemented to prevent unauthorized access.

81.3(4) Any access to criminal intelligence files and computing facilities in which the files are stored shall be restricted to authorized personnel.

81.3(5) Criminal intelligence files shall be stored in such a manner that the files cannot be modified, destroyed, accessed, purged, or overlaid in any fashion by unauthorized personnel.

81.3(6) Computer systems on which criminal intelligence files are stored shall be programmed to detect, reject, and record any unauthorized attempt to access, modify, or destroy criminal intelligence files or to otherwise penetrate the security safeguards on such a system.

81.3(7) Access to any information required to gain authorized access to criminal intelligence files, including access codes and passwords, shall be restricted only to personnel authorized to access these files. The intelligence division shall ensure that criminal intelligence files remain confidential when specific agreements are entered into with individuals or organizations that provide computer or programming support to the agency.

81.3(8) Procedures shall be adopted to protect criminal intelligence files from unauthorized access, theft, sabotage, fire, flood, wind, and natural or other disasters.

81.3(9) Procedures shall be adopted establishing the right of the intelligence division to screen and reject for employment any personnel who would, if hired, have access to criminal intelligence files.

81.3(10) Procedures shall be established allowing the removal or transfer, based on good cause, of any existing employees from positions in which they have access to criminal intelligence files.

81.3(11) Any compromise, or suspected compromise, of information that would allow unauthorized access into criminal intelligence files shall be reported without delay and, in any event, by the end of the next business day, to a supervisor within the intelligence division of the department of public safety.

81.3(12) Any compromise, or suspected compromise, of information contained in criminal intelligence files shall be reported without delay and, in any event, by the end of the next business day, to a supervisor within the intelligence division.

661—81.4(692) Review of criminal intelligence files—purging.

81.4(1) The intelligence division regularly reviews the information in criminal intelligence files for reclassification or purging. Decisions to retain, reclassify, or purge criminal intelligence files shall:

a. Ensure that the information is current, accurate and relevant to the needs of the agency.

b. Safeguard individual privacy interests protected by federal and state laws.

c. Ensure that security classifications remain appropriate.

81.4(2) Information that is misleading, unreliable, or no longer useful shall be purged or reclassified, when necessary, without delay. Any person or agency to which the criminal intelligence file was disseminated shall be notified of the reclassification or purge.

81.4(3) All information is reviewed within a five-year period of its submission to ensure compliance with subrule 81.4(1).

81.4(4) All information retained after a review shall reflect the name of the reviewer, date of review, and an explanation of the decision to retain.

81.4(5) Information that is not retained in a criminal intelligence file after a review shall be deleted from the LEIN information system.

661—81.5(692) Subpoenas and court orders. Any agency or individual shall notify the department in writing without delay and, in any event, by the end of the next business day of the receipt of any subpoena, court order, request for production, or other legal process demanding the production of a criminal intelligence file, so that the department has an opportunity to make a timely resistance.

These rules are intended to implement Iowa Code chapter 692.

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[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

ARC 0454D

PUBLIC SAFETY DEPARTMENT[661]

Adopted and Filed

Rulemaking related to wireless communications service

The Public Safety Department hereby rescinds Chapter 87, "Wireless Communications Service Provider Database," Iowa Administrative Code, and adopts a new Chapter 87 with the same title.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in 2015 Iowa Acts, House File 447.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 34A.16.

Purpose and Summary

Pursuant to Executive Order 10, the Department hereby rescinds Chapter 87 and adopts a new chapter in lieu thereof. The chapter effectuates Iowa Code section 34A.16 by establishing the Wireless Communications Service Provider Database in the Department and providing requirements.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on May 13, 2026, as **ARC 0295D**. A public hearing was held on the following date(s):

- June 2, 2026
- June 3, 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 June 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 7—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 26, 2026.

The following rulemaking action is adopted:

ITEM 1. Rescind 661—Chapter 87 and adopt the following **new** chapter in lieu thereof:

CHAPTER 87
WIRELESS COMMUNICATIONS SERVICE PROVIDER DATABASE

661—87.1(34A) Wireless communications service provider database established. The wireless communications service provider database is established in the department of public safety pursuant to and to effectuate Iowa Code section 34A.16.

661—87.2(34A) Administration of database. The database is administered by the division of intelligence within the department. The information in the database shall only be available to law enforcement agencies and public safety answering points (PSAPs) and only as authorized in Iowa Code section 34A.16 and these rules.

661—87.3(34A) Confidentiality. All information and records in the wireless communications service provider database maintained by the department and all inquiries and results of inquiries to the service providers are confidential records pursuant to Iowa Code section 22.7(5) and chapter 692 and any other applicable federal or state laws or rules.

661—87.4(34A) Database requirements.

87.4(1) The information provided by a wireless communications service provider includes:

a. Company name of the provider;

b. Physical address;

c. Mailing address;

d. Name of the point of contact for the provider;

e. Phone number and alternate phone number for the point of contact, which will be answered 24 hours a day, seven days a week, by a person or persons who can promptly provide the location information of the cell phone or other wireless communications device upon the request of the department or other law enforcement agency or PSAP;

f. Fax number; and

g. Email address.

87.4(2) Each wireless communications service provider shall immediately provide the department with any updates or changes to the information required in subrule 87.4(1). On or before June 15 of each year, each wireless communications service provider shall confirm to the department the provider's information for the database.

87.4(3) The information required in subrule 87.4(1) may be submitted to the department by at least one of the following:

a. Email: intinfo@dps.state.ia.us.

b. Fax: 515.725.6320, Attn: Division of Intelligence, Subject: Wireless Communications Provider contact information.

c. U.S. mail: Iowa Department of Public Safety, Division of Intelligence, Oran Pape Building, 215 East 7th Street, Des Moines, Iowa 50319-0049.

661—87.5(34A) Procedures to request provider information. Upon a determination by a law enforcement agency or PSAP that emergency location information for a subscriber's cell phone or other wireless communications device is required, the law enforcement agency or PSAP may contact the interoperability communications bureau to request the contact information for the wireless communications systems provider.

These rules are intended to implement Iowa Code section 34A.16.

[Filed 6/23/26, effective 8/26/26]
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ARC 0455D

UTILITIES COMMISSION[199]

Adopted and Filed

Rulemaking related to rate-regulated electric utilities, third-party aggregators of retail customers, and retail customers

The Utilities Commission (Commission) hereby amends Chapter 20, "Service Supplied by Rate-Regulated Electric Utilities," Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is adopted under the authority provided in Iowa Code sections 17A.4, 474.5, 476.1 and 476.2.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code sections 476.1, 476.1A, 476.25 and 476.53.

Purpose and Summary

On October 17, 2008, the Federal Energy Regulatory Commission (FERC) issued Order No. 719, which, among other things, required all regional transmission organizations and independent system operators (RTOs/ISOs) to allow third-party aggregators of retail customers (ARCs) to bid demand response (DR) on behalf of retail customers into RTO/ISO markets. However, FERC Order No. 719 also allowed relevant electric retail regulatory authorities (RERRAs) to prohibit ARCs from operating DR programs within their jurisdiction.

On March 29, 2010, the Commission, as an RERRA acting pursuant to FERC Order No. 719, issued an order temporarily prohibiting ARCs from operating DR programs, and on June 25, 2013, the Commission issued a subsequent order continuing the prohibition indefinitely.

On March 21, 2025, the Commission initiated a docket inquiring into the prudence of continuing the prohibition against ARCs.

On September 4, 2025, the Commission issued an order initiating a rulemaking proceeding to establish rules governing the relationship between rate-regulated electric utilities, ARCs, and retail customers.

Written comments and Commission orders regarding this matter are available on the Commission's electronic filing system, efs.iowa.gov, under Docket No. RMU-2025-0020.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on April 1, 2026, as **ARC 0173D**. Written comments were filed in the Commission's electronic filing system.

Advanced Energy United generally supports the rulemaking, while identifying certain provisions that could be improved. Advanced Energy United opposes the temporary 100 kW minimum demand requirement for participation. Advanced Energy United also opposes allowing utilities to potentially develop separate data-sharing standards. Advanced Energy United suggests a revision to the definition of "double counting" to clarify that double counting only applies to resources offering the same service in multiple programs.

The Environmental Law and Policy Center and Iowa Environmental Council support the rulemaking.

Iowa Association of Electric Cooperatives states the rulemaking properly includes language limiting its applicability to electric customers of rate-regulated utilities.

The Iowa Distributed Energy Coalition supports the rulemaking.

The Iowa Economic Alliance supports the rulemaking.

The Office of Consumer Advocate, a division of the Iowa Department of Justice, supports the rulemaking.

Interstate Power and Light (IPL) Company suggests that the due date for utilities to file required tariffs be changed from August 1, 2026, to 180 days from the effective date of the rulemaking. IPL also suggests that the rules allow utilities to limit participation if a customer does not have metering equipment to support the collection of necessary data.

The Sierra Club, Vote Solar, and the Midwest Renewable Energy Association generally support the rulemaking. However, these commenters contend that the Commission lacks the authority to temporarily prohibit customers with a load less than 100 kW from participating.

MidAmerican Energy Company takes issue with the underlying policy of allowing ARCs to operate in Iowa. MidAmerican proposes a revision to the term "aggregate load" to clarify what load characteristics make a customer eligible for immediate participation. MidAmerican suggests that more specificity be provided with respect to the data-sharing tariffs that utilities are required to file. MidAmerican recommends that full participation begin May 1, 2028, rather than January 1, 2028. MidAmerican suggests that the burden of proving/disproving incompatibility of dual participation with utility demand response programs should be on the customer, not the utility. MidAmerican suggests revisions to the catchwords of subrules 20.22(6) and 20.22(7) to address improper actions that may fall short of fraud.

Utility API suggests the term "electronic data interchange" be revised. Utility API also suggests more specificity be provided with respect to the data-sharing tariffs that utilities are required to file.

Mission:data suggests the tariff requirements be revised to address user experience and data ownership.

The Commission has made the following changes from the Notice:

- In response to Advanced Energy United's suggestion, revised the definition of "double counting."
- In response to Interstate Power and Light Company's suggestion, changed the due date for filing the data-sharing tariff.
- In response to MidAmerican Energy Company's comments, revised the definition of "aggregate load," specified the minimum requirements for data-sharing tariffs, and revised the titles to subrules 20.22(6) and 20.22(7).
- In response to Utility API's comments, replaced the term "electronic data interchange" with "data-sharing" within the rulemaking and specified the minimum requirements for data-sharing tariffs.

Adoption of Rulemaking

This rulemaking was adopted by the Commission on June 29, 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 Commission for a waiver of the discretionary provisions, if any, pursuant to 7—Chapter 2504.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on August 26, 2026.

The following rulemaking action is adopted:

ITEM 1. Adopt the following **new** definitions of "Aggregate load," "ARC," "Double-counting," "Interruptible service tariff" and "Wholesale electricity market" in subrule **20.1(3)**:

"Aggregate load" means the sum of all demand across all service locations or meters under the common ownership or control of a single entity or person within a single utility's service area.

"ARC" means aggregator of retail customers as defined in Federal Energy Regulatory Commission (FERC) Order No. 2222, *Participation of Distributed Energy Resource Aggregations in Markets Operated by Regional Transmission Organizations and Independent System Operators*, Docket No. RM1809-000; issued September 17, 2020.

"Double-counting" means the error of simultaneously crediting the same service provided by a resource in multiple programs, resulting in an overestimation in available capacity or an underestimation of load.

"Interruptible service tariff" means any tariff that offers differential rates or other monetary rewards for retail customers that agree to curtail, or have been curtailed by their rate-regulated electric utility, the customer's electric load during a specified period of time.

"Wholesale electricity market" means a wholesale electricity market operated by an independent system operator, as defined in FERC Order No. 889, issued April 24, 1996, or by a regional transmission organization, as defined by FERC Order No. 2000, issued December 20, 1999.

ITEM 2. Adopt the following **new** rule 199—20.21(476):

199—20.21(476) Customer participation in wholesale markets through demand response activities.

20.21(1) *Temporary participation limit.* Retail electricity customers of a rate-regulated electric utility with an aggregate load of 100 kilowatts or more with that utility may participate individually or through an ARC in wholesale electricity demand response programs operating in conjunction with wholesale electricity markets.

20.21(2) *Date certain for full participation.* Beginning on January 1, 2028, retail electricity customers of rate-regulated electric utilities, regardless of aggregate load size, may participate individually or through an ARC in wholesale electricity demand response programs operating in conjunction with wholesale electricity markets.

20.21(3) *Data sharing tariff.*

a. Within 180 days of August 26, 2026, each rate-regulated electric utility shall file a proposed tariff with the commission specifying standards for the sharing of customer data in order to effectuate customer participation in wholesale electricity demand response programs operating in conjunction with wholesale electricity markets.

b. In furtherance of effectuating customer participation in wholesale electricity demand response programs operating in conjunction with wholesale electricity markets, the data sharing tariff shall, at a minimum, provide for the following:

(1) Adoption of a nationally recognized data exchange protocol to streamline data portability.

(2) Establishment of a process by which customers securely give permission for their data to be shared with an ARC.

20.21(4) *Limitation on dual participation.* When necessary to avoid improper double-counting, a rate-regulated utility may limit participation in a utility's demand response programs to customers not participating individually or through an ARC in wholesale electricity demand response programs. Upon customer complaint filed pursuant to 199—Chapter 6, the utility shall have the burden of proving the necessity of the participation limitation.

20.21(5) *Costs tracked.* The rate-regulated utility's costs associated with facilitating customer participation individually or through an ARC in wholesale electricity demand response programs operating in conjunction with wholesale electricity markets shall be tracked separately.

20.21(6) *Limitation of utility liability.* A rate-regulated utility shall not be held liable, in any manner, for the actions of an ARC or a customer participating individually in demand response programs operating in conjunction with wholesale electricity markets.

20.21(7) *Recovery of costs incurred due to fraud, mismanagement, or other misconduct.* Any reimbursement of costs incurred by customers, local balancing authorities, or other utilities due to fraudulent activities; improper excess market payments; or other unjustified expenses arising from participation of an ARC or individual customer in demand response programs operating in conjunction with wholesale electricity markets shall be sought from the operator of the wholesale electricity market. Complaints or concerns relating to such costs should be directed to the market operator and not to any electric utility serving such participating customers.

[Filed 6/29/26, effective 8/26/26]
[Published 7/22/26]

EDITOR'S NOTE: For replacement pages for IAC, see IAC Supplement 7/22/26.

State of Iowa

Executive Department

IN THE NAME AND BY THE AUTHORITY OF THE STATE OF IOWA

EXECUTIVE ORDER NUMBER TWENTY

WHEREAS, Iowa administers a variety of public assistance programs in coordination with the federal government, including Medicaid, Supplemental Nutrition Assistance Program (SNAP), and Women, Infants and Children (WIC), through the Iowa Department of Health and Human Services ("HHS");

WHEREAS, Iowans deserve accountability and efficiency in all programs funded by state and federal taxpayers, including Medicaid;

WHEREAS, on June 6, 2025, President Trump issued a memorandum to the Secretary of Health and Human Services and the administrator of the Centers for Medicare and Medicaid Services ("CMS") directing appropriate action be taken to eliminate waste, fraud, and abuse in Medicaid;

WHEREAS, the CMS memo indicates that the Trump Administration has been relentlessly committed to rooting out waste, fraud, and abuse in government programs to preserve and protect such programs for those who rely most on them;

WHEREAS, on March 16, 2026, President Trump issued Executive Order 14395 creating a federal Task Force to Eliminate Fraud, chaired by Vice President JD Vance addressed Medicaid waste, fraud and abuse and declared that fraud and mismanagement in these programs constitutes theft of the hard-earned tax dollars from Americans paying into these programs, and of the benefits owed to Americans who need them; and the stated mission was to coordinate anti-fraud efforts across federal benefit programs, including Medicaid with priorities include:

- Strengthening eligibility verification
- Expanding pre-payment controls
- Identifying high-risk fraud patterns
- Improving data sharing among agencies and
- Targeting organized fraud schemes and networks;

WHEREAS, in April 2026, CMS sent a letter asking all state Medicaid programs to "swiftly revalidate" Medicaid providers at high risk of "waste, fraud, abuse, and corruption" within 2 years;

WHEREAS, in May 2026, CMS announced the HHS Office of the Inspector General (HHS-OIG) would be initiating a review of every state's Medicaid Fraud Control Unit (MFCU) before its next annual recertification;

WHEREAS, On May 13, 2026, CMS imposed a nationwide six-month moratorium on new Medicare enrollment for Home Health Agencies (HHAs and hospices which applies to new enrollment applications, applies to certain changes in majority ownership that require a new enrollment, does not affect currently enrolled providers and can be extended in additional six-month increments if CMS determines it is necessary;

WHEREAS, CMS has stated the purpose of these actions is to stop new entities from entering sectors it considers particularly vulnerable to fraud while investigators review existing providers and claims patterns;

WHEREAS, CMS has asked states to adopt the moratorium and Iowa has done so;

WHEREAS, as Governor, I share the President's concerns and want to make every effort to eliminate Medicaid fraud, waste and abuse in Iowa so that Medicaid funds are used for Iowans in need who qualify for benefits; and

WHEREAS, a Medicaid fraud elimination task force would assist that effort by focusing resources to eliminate fraud, waste and abuse.

NOW, THEREFORE, I, KIMBERLY K. REYNOLDS, Governor of the State of Iowa, by virtue of the power and authority vested in me by the Constitution and statutes of the State of Iowa do hereby **ORDER** and **DIRECT** the following:

ORGANIZATION AND OPERATION

I. Medicaid Fraud Elimination Task Force Established: the Governor's Medicaid Fraud Elimination Task Force is hereby established. The task force shall consist of eleven (11) members appointed by the Governor. The members are:

(a) Attorney General or designated representative from the Attorney General's Office ("AG Office");
(b) Principal Deputy Director of the Department of Health and Human Services ("HHS");
(c) Director of Iowa Medicaid;
(d) Director of Department of Inspections, Appeals, & Licensing;
(e) Director of Iowa's Medicaid Fraud Control Unit;
(f) Commissioner of the Department of Public Safety;
(g) Director of the Department of Management;
(h) Designated representative from the Office of the Governor; and
(i) One member from each of Iowa's managed care organizations: Wellpoint Iowa, Iowa Total Care, and Molina Healthcare of Iowa.

II. Chairperson: the Attorney General or designated representative shall serve as chairperson and preside over task force meetings. The Principal Deputy Director of the Department of Health and Human Services shall serve as vice-chairperson in the absence of the chairperson.

III. Meetings: the task force shall hold its first meeting no later than July 17, 2026, and at that meeting shall set a schedule for future meetings.

IV. Service as Members: each appointed member of the task force shall serve at the pleasure of the Governor without compensation.

V. Staffing and Support: the AG Office and HHS shall provide staffing and administration assistance to the task force, as they deem necessary. The task force cannot enter into any contracts nor expend any public moneys.

MISSION

I. The Medicaid Fraud Elimination Task Force shall focus on collaborative and innovative strategies to prevent and combat fraud, abuse and waste by prioritizing the following mission objectives:

A. Strengthen Federal Alignment: continue to cooperate with CMS and federal program integrity initiatives and align with federal actions to suspend enrollment of new high-risk providers;

B. Increase Fraud Awareness: promote Medicaid fraud reporting resources and public accountability, including increased public awareness and incentives for fraud reporting that are available under Iowa law.

C. Invest in Program Integrity Technology: establish a program Integrity Technology Fund capitalized through recovered funds.

D. Support MCO Provider Network Management.

E. Establish Integrity Quality Initiative and Applied Behavioral Analysis ("ABA") Center of Excellence: focus on high-risk services, including ABA therapy, along with electronic visit verification.

F. Enhance Methods for Members of the Public to Report Suspected Medicaid Fraud.

RECOMMENDATIONS-REPORT

I. Recommendations: the task force shall make recommendations to the Governor regarding:

A. A comprehensive statewide strategy to eliminate Medicaid fraud, waste, and abuse based on the prioritized mission objectives; and

B. Leveraging federal funding resources to assist Iowa's Medicaid Fraud Control Units ("MFCU") and examination of a more effective and efficient manner to structure Iowa's MFCU operations.

II. Final Report: no later than **120 days** after the effective date of this order, the task force shall submit a final report to the Governor.

IMPLEMENTATION AND INTERPRETATION

I. All departments, agencies, boards, commissions, or other political subdivisions of any state and local governments shall cooperate fully with requests made by the task force. The task force may seek the expertise and services of individuals and entities outside of its membership for research, advice, and other needs, as necessary or appropriate, to accomplish its mission.

II. All work of the task force shall be done in a manner consistent with laws and regulations of the State of Iowa, and of the laws and regulations of the United States of America.

III. This Executive Order shall be interpreted in accordance with all applicable laws and regulations and shall not supersede any laws or regulations in place as of its effective date. If any provision of this Executive Order is found to be invalid, unenforceable, or otherwise contrary to applicable law, then the remaining provisions of this Executive Order, as applied to any person or circumstance, shall continue in full force and effect, and shall not be affected by such finding of invalidity or unenforceability.

IV. This Executive Order does not create any right or benefit, substantive or procedural enforceable at law or in equity, by any party against the State of Iowa, its departments, agencies, or political subdivisions, or its officers, employees, agents, or any other persons.

V. This Executive Order shall apply prospectively only as of its effective date.

VI. This Executive Order shall expire upon the submission of the final report to the Governor unless extended, in writing, by the Governor.

IN TESTIMONY WHEREOF, I HAVE HEREUNTO SUBSCRIBED MY NAME AND CAUSED THE GREAT SEAL OF THE STATE OF IOWA TO BE AFFIXED AT DES MOINES, IOWA THIS FIRST DAY OF JULY IN THE YEAR OF OUR LORD TWO THOUSAND TWENTY-SIX.

Kim Reynolds

KIMBERLY K. REYNOLDS
GOVERNOR

ATTEST:

Paul D. Pate

PAUL D. PATE
SECRETARY OF STATE