

SECRETARY OF STATE[721]

Regulatory Analysis

Notice of Intended Action to be published: 721—Chapter 21
“Election Forms and Instructions”

Iowa Code section(s) or chapter(s) authorizing rulemaking: 49.44
State or federal law(s) implemented by the rulemaking: Iowa Code chapter 49

Public Hearing

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

July 15, 2026
10 to 11 a.m.

Via videoconference
meet.google.com/acs-tohh-mmh

Public Comment

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

Emma Larson
Office of the Secretary of State
Lucas State Office Building
321 East 12th Street, First Floor
Des Moines, Iowa 50319
Email: emma.larson@sos.iowa.gov

Purpose and Summary

The purpose of the proposed subrule is to provide voters and other interested persons with the opportunity to review the summary to be printed on the ballot for the proposed constitutional amendments that are to be voted upon at the November 3, 2026, General Election. Because the only purpose for this Regulatory Analysis is to solicit public comments, following the comment period, the regular rulemaking process will be terminated without adopting subrules.

Analysis of Impact

1. **Persons affected by the proposed rulemaking:**
 - **Classes of persons that will bear the costs of the proposed rulemaking:**
Not applicable.
 - **Classes of persons that will benefit from the proposed rulemaking:**
All Iowans 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.
 - **Qualitative description of impact:**
Not applicable.

3. **Costs to the State:**

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

Not applicable.

- **Anticipated effect on State revenues:**

Not applicable.

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

Not applicable.

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

Not applicable.

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

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

Not applicable.

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

Not applicable.

Small Business Impact

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

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

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

Not applicable.

Text of Proposed Rulemaking

ITEM 1. Adopt the following **new** subrule 21.200(4):

21.200(4) A proposed constitutional amendment was passed by the Ninetieth General Assembly as House Joint Resolution 2006 and by the Ninety-First General Assembly as Senate Joint Resolution 11. This proposed amendment will be voted upon at the general election to be held on November 3, 2026.

The summary that is proposed by the Secretary of State appears below:

Summary: Provides that any bill to increase the individual income tax rate or the corporate income tax rate, or the rate of any other type of tax based upon income or legal and special reserves, shall require the affirmative votes of at least two-thirds of the members elected to each house of the legislature for passage. Further, the two-thirds majority vote requirement applies to the passage of a bill to establish a new tax on any type of income or legal and special reserves imposed by the state. The requirement excludes taxes imposed at the option of a local government. A lawsuit challenging the proper enactment of a bill under this section must be filed no later than one year following the enactment.