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:

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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**.