

**871—23.83(96) References.**

**23.83(1)** All references to the Code of Federal Regulations (CFR) and United States Code (U.S.C.) in this chapter are to the laws as amended as of November 1, 2024.

**23.83(2)** All references to the Federal Unemployment Tax Act refer to 23 U.S.C. Sections 3301 through 3311 as amended as of November 1, 2024.

**23.83(3)** All references to the United States Internal Revenue Code refer to 26 CFR Sections 1 through 9834 as amended as of November 1, 2024.

**23.83(4)** All references to the United States Federal Insurance Contributions Act refer to 26 U.S.C. Sections 3101 through 3134 as amended as of November 1, 2024.

**23.83(5)** All references to the United States Balanced Budget and Emergency Deficit Control Act of 1985 refer to PL 99-177 as amended as of November 1, 2024.

**23.83(6)** All references to the United States Disaster Relief Act of 1974 refer to PL 93-288 as amended as of November 1, 2024.

This rule is intended to implement Iowa Code chapter 96 and section 17A.6.

[ARC 8848C, IAB 1/22/25, effective 2/26/25]