

486—8.12(22) Availability of records.

8.12(1) *General.* The agency records are open for public inspection and copying unless otherwise provided by rule or law.

8.12(2) *Confidential records.* The following records may be withheld from public inspection. Records are listed by category, according to the legal basis for withholding them from public inspection.

- a.* Tax records made available to the agency.
- b.* Minutes of closed meetings of a government body. (Iowa Code section 21.5(4))
- c.* Identifying details in final orders, decisions and opinions to the extent required to prevent a clearly unwarranted invasion of personal privacy or trade secrets under Iowa Code section 17A.3(1)“*d.*”