

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]