

**261—71.7 (403) Applicability.**

**71.7(1)** Except as provided in rule 261—71.2(403), this chapter applies to withholding agreements entered into on or after July 1, 2013, in accordance with 2013 Iowa Code section 403.19A as amended by 2013 Iowa Acts, Senate File 433. Withholding agreements entered into prior to July 1, 2013, shall be governed by this chapter as it existed prior to the enactment of 2013 Iowa Acts, Senate File 433.

**71.7(2)** Paragraph 71.6(1) “*b*” applies to withholding agreements entered into prior to July 1, 2013, or entered into on or after July 1, 2013.

**71.7(3)** The authority will work with pilot project cities and businesses to amend existing agreements to reflect the requirements of subrule 71.7(2) of this rule.

[ARC 1373C, IAB 3/19/14, effective 2/24/14]