

**351—4.8(68A,68B) Disclosure reporting required—where reports filed.**

**4.8(1)** *Place of filing.* Disclosure reports shall be filed through the board's electronic filing system.

**4.8(2)** *Reports made available.* The board shall make available all statements and reports in an electronic format.

This rule is intended to implement Iowa Code sections 68A.401 and 68A.402.

[ARC 0235D, IAB 4/29/26, effective 6/3/26]