

701—7.26 (17A) Department procedure for rule making—in general. Prior to the initiation of rule-making proceedings as provided for in this rule, rules which are proposed for adoption are approved by the director. The channeling of rules varies with the circumstances. When a division determines that a rule or rules should be made on a particular subject, the subject matter of the rule or rules is prepared which is reviewed by the policy section of the technical services division and the director. After approval by the director, a draft of the rule is prepared and the rule-making proceedings are initiated.

When a petition for the promulgation, amendment, or repeal of a rule is received from an interested person, a copy of the petition is given to the appropriate section or division, the director, and the legal division for their views and comments as to the propriety of the petition. If it is determined the petition discloses sufficient justification, rule-making proceedings will be initiated.

7.26(1) *Uniform rules for procedure for rule making.* The department hereby adopts, subject to the exceptions and amendments listed in subrule 7.26(2), the rules of the governor’s task force on uniform rules of agency procedure relating to rule making which are printed in Volume I, page 1 and pages 5 through 14, of the Iowa Administrative Code as uniform rules X.1(17A) through X.17(17A), as its rules for rule-making procedure the same as if these uniform rules were reprinted herein in full.

7.26(2) *Exceptions and amendments to uniform rules on procedure for rule making.* The following exceptions and amendments are adopted to the uniform rules for rule-making procedure:

a. Whenever the context requires, the term “agency” when it appears in the uniform rules herein adopted means the department of revenue.

b. Inquiries concerning the status of a petition for rule making provided for in uniform rule X.3(17A), page 1 of the uniform rules, may be made to the Deputy Director of Revenue, Hoover State Office Building, Des Moines, Iowa 50319.

c. The subscription price for copies of future Notices of Intended Action for subscribers is fixed for a one-year basis as provided for in uniform rule X.4(3), page 6 of the uniform rules.

d. The Office of the Deputy Director of Revenue, Hoover State Office Building, Des Moines, Iowa 50319, is designated as the office where interested persons may submit argument, data and views on proposed rules as provided for in uniform subrule X.5(1), page 6 of the uniform rules.

e. The Office of the Deputy Director of Revenue, Hoover State Office Building, Des Moines, Iowa 50319, is designated as the office for registering small businesses or organizations of small business for the small business impact list provided for in uniform subrule X.6(3), page 8 of the uniform rules.

f. There are no known categories of rules exempt from the usual public notice and participation requirements as authorized by uniform subrule X.10(2), page 11 of the uniform rules.

g. The Office of the Deputy Director of Revenue, Hoover State Office Building, Des Moines, Iowa 50319, is the designated office for delivery of a request for a concise statement of reason, provided for in subrule X.11(1), page 11 of the uniform rules.