

**701—26.6(421) Multiple claims—priority of payment.** In the case of multiple claims to public payments, priority shall be determined pursuant to the priority provisions found in Iowa Code section 421.65(4). Among claims entitled to the same priority pursuant to the priority provisions found in Iowa Code section 421.65(4), priority shall be determined by the date the debt became a qualifying debt, with higher priority assigned to liabilities that first became qualifying debt. If multiple claims entitled to the same priority became qualifying debt on the same day, priority shall be determined by the date and time that the liability was first submitted to the department for setoff, with higher priority assigned to liabilities first submitted.

This rule is intended to implement Iowa Code section 421.65.  
[ARC 7080C, IAB 10/4/23, effective 11/13/23]