

**875—1.37(17A,25B) Fiscal impact statement.**

**1.37(1)** A proposed rule that mandates additional combined expenditures exceeding \$100,000 by all affected political subdivisions or agencies and entities which contract with political subdivisions to provide services will be accompanied by a fiscal impact statement outlining the costs associated with the rule. The fiscal impact statement will satisfy the requirements of Iowa Code section 25B.6.

**1.37(2)** If the division determines at the time it adopts a rule that the fiscal impact statement upon which the rule is based contains errors, the division will, at the same time, issue a corrected fiscal impact statement and publish the corrected fiscal impact statement in the Iowa Administrative Bulletin.