

**875—5.4(88) Effect of variances.** All variances granted pursuant to this chapter have only future effect. The commissioner may discretionarily decline to entertain an application for a variance on a subject or issue concerning which a citation has been issued to the employer involved, and a proceeding on the citation or a related issue concerning a proposed penalty or period of abatement is pending before the employment appeal board until the completion of such proceedings.

[ARC 8432C, IAB 12/11/24, effective 1/15/25]