



Fiscal Services Division

ADMINISTRATIVE RULES — FISCAL IMPACT SUMMARIES

April 7, 2025

Iowa Code section 17A.4(4) requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at www.legis.iowa.gov/publications/fiscal/adminRulesFiscalImpact.

With each rule summary, the rulemaking type is indicated in parentheses following the ARC number. The acronyms have the following meanings: Notice of Intended Action (**NOIA**), Amended Notice of Intended Action (**ANOIA**), Notice of Termination (**NOT**), Adopted and Filed Emergency (**AFE**), Filed Emergency After Notice (**FEAN**), and Adopted and Filed (**AF**).

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Iowa Public Employees' Retirement System

ARC 9046C (NOIA)

Rule Summary Implements contribution rates for employers, regular members, and special service members beginning July 1, 2025, to reflect FY 2026 rates. Removes the requirement for members to provide proof of birth with their retirement application if they have previously provided proof of birth.

State or Federal Law Implemented: Iowa Code section 97B.15.

Fiscal Impact **Agency Response:** The Iowa Public Employees' Retirement System's (IPERS') enabling legislation requires that employer and employee contribution rates for each member class be updated every fiscal year. For FY 2026, there were no changes in the employer and employee contribution rates for Regular membership and the Protection Occupation group. The Regular membership contribution rate for both FY 2025 and FY 2026 is 15.73%, and the Protection Occupation group contribution rate for both FY 2025 and FY 2026 is 15.52%.

The Sheriffs and Deputies group contribution rate is increasing from 17.02% in FY 2025 to 24.18% in FY 2026. The total increase is estimated to be approximately \$12.2 million, or \$6.1 million each for the employer and employee groups.

LSA Response: The LSA concurs.

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Department of Transportation

ARC 9014C (AF)

Rule Summary Outlines the procedures to be followed when a police authority or private entity acting on behalf of a police authority disposes of an abandoned vehicle and seeks reimbursement from or seeks to remit unclaimed proceeds to the Department of Transportation.

State or Federal Law Implemented: Iowa Code sections 321.1, 321.18, 321.71, 321.89, and 321.90.

Fiscal Impact **Agency Response:** This rulemaking has a positive fiscal impact to the State of Iowa of approximately \$115,000 annually, which represents the net amount of excess funds received from abandoned vehicle disposals, which is deposited into the Road Use Tax Fund.

LSA Response: The LSA concurs in part. The \$115,000 is the estimated annual revenue from abandoned vehicles in previous fiscal years; however, no net increase in revenue to the Road Use Tax Fund is anticipated due to this rulemaking.

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