



Fiscal Services Division

ADMINISTRATIVE RULES – FISCAL IMPACT SUMMARIES

September 13, 2016

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 <http://www.legis.iowa.gov/law/administrativeRules/arrc/fiscalImpact>

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Department of Human Services

ARC 2680C

- Rule Summary** Adopts the following amendments to the Autism Support Program:
- Expands eligibility from 9 to 14 years of age and from 400.0% to 500.0% of the federal poverty level for the Autism Support Program. Maximum cost sharing is also increased from 10.0% to 15.0%.
 - Clarifies existing program eligibility requirements for a more uniform application.

Agency Stated Authority: House File 2460 (FY 2017 Health and Human Services Appropriations Act).

Fiscal Impact **Agency Response:** Fiscal impact of \$100,000 (or more) annually, or \$500,000 (or more) over 5 years. Current expenditures for the Autism Support Program are averaging \$36,000 per month. These changes are anticipated to increase expenditures by \$9,000 per month. The Legislature provided a \$2.0 million appropriation to fund the Program.

LSA Response: The LSA concurs.

ARC 2684C

Rule Summary Defines locations where applicants and participants are prohibited from accessing Family Investment Program (FIP) funds with their electronic access card; requires applicants and participants to agree in writing that they will not use their electronic access card at prohibited locations; and adds any fees associated with accessing FIP funds at a prohibited location to the amount the client must repay. These changes ensure that FIP rules are in compliance with federal requirements and provide a clearer understanding of when the penalty or prohibition applies.

Agency Stated Authority: Iowa Code section 239B.4(6).

Fiscal Impact **Agency Response:** No fiscal impact. The rule updates information regarding the prohibited locations for accessing the FIP electronic access card, revises procedures, and requires that the client must pay any fees associated with accessing their FIP benefits at a prohibited location.

LSA Response: The LSA concurs.

Rule Summary **ARC 2702C**
Updates current rules to comply with recent statutory changes regarding the suspension of court orders for child support, medical support and genetic testing, allowing genetic testing specimens or results of the mother and child to be reused, rather than requiring samples to be resubmitted for actions against each subsequent alleged father.

Statutory changes were also adopted to provide an additional way for a parent paying child support to suspend a child support order if the child now lives with them, and if the other parent that receives child support payments does not respond to the request to suspend payments. Rule amendments add the ability to suspend the child support order if the child now lives with a caretaker that does not want to receive child support when the parent making payments requests the suspension, but the parent receiving payments will not consent (pursuant to Iowa Code section 252B.20A). In both processes, the suspension request will only be allowed if the caretaker does not want child support and the child is not on public assistance.

Agency Stated Authority: Iowa Code section 217.6.

Fiscal Impact **Agency Response:** No fiscal impact. The Department used existing staff to implement the changes for the suspension of child support payments and genetic testing processes.

LSA Response: The LSA concurs.

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Chief Information Officer, Office of the

Rule Summary **ARC 2699C**
Requires the Office of the Chief Information Officer (OCIO) to determine if census blocks within the state of Iowa constitute a targeted service area as defined by Iowa Code section 8B.1, and to provide a challenge process to such determinations.

Additionally, Iowa Code section 427.1(40) allows a property tax exemption for the installation of broadband infrastructure by communication service providers in targeted service areas that meet certain requirements, including a receipt of certification from the OCIO that the following criteria apply:

1. The project is being performed or was completed in a targeted service area.
2. Installed broadband infrastructure facilitates service at or above twenty-five megabits per second of download speed and three megabits per second of upload speed.

Agency Stated Authority: Iowa Code sections 8B.1, 8B.3, 8B.10, 8B.15, and 427.1(40).

Fiscal Impact **Agency Response:** No fiscal impact. The OCIO finds that the certifications issued in support of the property tax exemption for broadband infrastructure will have no fiscal impact on local property tax revenues, as the certification itself does not provide the exemption, and the exemption is only for the value added by new infrastructure.

LSA Response: The LSA concurs.

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Department of Revenue

ARC 2703C

Rule Summary Refines the definition of “date of completion for the broadband infrastructure property tax exemption” and corrects the effective date of the law in the definition of “targeted service area”. Also clarifies that exemptions granted to property located in a targeted service area that is under appeal with the Office of the Chief Information Officer (OCIO) are contingent on the outcome of the appeal.

Agency Stated Authority: Iowa Code section 427.1(40).

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

ARC 2681C

Rule Summary Updates existing rules to incorporate changes made in 2015 Iowa Acts, Chapter 124 and House File 2468 (Revenue Department Miscellaneous Changes). Provides that the cap on the amount of energy for which an applicant may claim “heat for commercial purposes” renewable energy tax credits is an annual cap for tax years beginning on or after January 1, 2015, and a lifetime cap for tax years beginning before that date.

Adopts amendments relating to the facility ownership restrictions for smaller solar facilities, Specifies that claim eligibility requirements for these facilities are different than the requirements for larger facilities. Clarifies the time range that facilities may claim a tax credit.

Agency Stated Authority: Iowa Code section 422.68.

Fiscal Impact **Agency Response:** Changes to the renewable energy tax credit as enacted by 2015 Iowa Acts, Chapter 124 will reduce revenues to the General Fund beginning in FY 2016. Revenue reductions will exceed \$100,000 per year.

LSA Response: The Fiscal Note for HF 645 (Renewable Energy Tax Credits) estimated that the enacted changes to the “heat for commercial purposes” renewable energy tax credit will decrease General Fund revenue in the following years:

- FY 2016 \$634,000
- FY 2017 \$592,000
- FY 2018 \$726,000
- FY 2019 and subsequent years = \$752,000

The Legislative changes to ownership requirements for small solar projects eligible for existing tax credits are assumed to have no identifiable fiscal impact as it is assumed that even if projects on the current application list are found to be not eligible, new projects will be added to the list and will become operational by the January 1, 2017 deadline. This fiscal impact of the law change is discussed in the Fiscal Note for HF 2468.

Administrative Rules – Fiscal Impact Summaries

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ARC 2691C

Rule Summary Provides guidelines as to how funds related to the recently established Iowa ABLÉ (Achieving a Better Life Experience) savings plan trust will impact Iowa income taxes. Clarifies that a decedent's interest in an ABLÉ account is included in the list of exemptions from the inheritance tax.

Agency Stated Authority: Iowa Code section 421.14.

Fiscal Impact **Agency Response:** No fiscal impact. The proposed rules are intended to implement SF 490 (Disabilities, Achieving a Better Life Experience Accounts).

LSA Response: The creation of the Iowa ABLÉ Savings Plan Trust is projected to reduce State General Fund revenue and local option income surtax for schools revenue by the amounts in the following table:

| | Estimated Revenue Reductions (In Millions) | |
|---------|---|------------------------|
| | State General Fund | Local Option Surtax |
| FY 2017 | \$ 8.5 | \$ 0.3 |
| FY 2018 | 13.1 | 0.5 |
| FY 2019 | 17.9 | 0.6 |
| FY 2020 | 18.4 | 0.6 |
| FY 2021 | 18.9 | 0.7 |
| FY 2022 | 19.3 | 0.7 |

At Iowa's top income tax rate of 8.98%, the benefit to the taxpayer for contributing the maximum state exemption amount to a beneficiary's ABLÉ account (estimated at \$3,246 for tax year 2016) equals \$291. For taxpayers with a lower marginal tax rate, the state tax benefit is lower. The fiscal estimate assumes that a significant number of accounts will be created to provide cash flow for current year expenses to benefit from the state tax reduction provided by the account. If the account fees, expense tracking, and other required paperwork prove too onerous for the level of tax benefit received, fewer accounts will be created and the fiscal impact will be lower.

The State Treasurer's Office indicates that due to the account restrictions and limited qualified participant pool the new program will take a significant amount of time to become self-sufficient. Therefore, an appropriation for program administration will be necessary for several years. The estimated appropriation level necessary is \$380,000 for FY 2016 and \$320,000 for FY 2017. For additional information, please see the associated Fiscal Note.

ARC 2696C

Rule Summary Adopts amendments to reflect non-substantive code changes.

Agency Stated Authority: Iowa Code section 421.14.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

ARC 2698C

Rule Summary Amends the motor fuel excise tax to adjust to decreases in the market share of ethanol-blended gasoline. The excise tax on motor fuel is determined by the market share of ethanol-blended fuel sold in Iowa (Iowa Code section 452A.3). For FY 2017, the tax rate for ethanol will be 29.0 cents for ethanol blended gasoline and 30.7 cents for gasoline.

Agency Stated Authority: Iowa Code sections 17A.3, 421.14, and 452A.59.

Fiscal Impact **Agency Response:** The Iowa Department of Revenue estimates that this change will reduce revenue to the Road Use Tax Fund by \$9.1 million in FY 2017.

LSA Response: The LSA concurs.

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Alcoholic Beverages Division

ARC 2679C

Rule Summary Allows beer tastings to occur from an original container on the premises of a class C beer permit holder, including prior to the filling, sealing, and selling of a growler. Allows an original container to be opened for the purpose of tasting, and removes the restriction that only the permittee or permittee's employees may open an original container.

Agency Stated Authority: Iowa Code section 123.21.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Educational Examiners Board

ARC 2689C

Rule Summary Allows additional educational settings to be used as evidence of successful teaching experience as required to achieve the standard teaching license. The proposed amendments reflect the requirement for the board to adopt rules as a result of section 11 in SF 2323 (FY 2017 Education Appropriations Act).

Agency Stated Authority: Iowa Code section 272.2(1)(a).

Fiscal Impact **Agency Response:** No fiscal impact. The amendments will not require any additional expenditures or affect Board revenue.

LSA Response: The LSA concurs.

ARC 2690C

Rule Summary Requires coaches to obtain CPR certification, and implement a transitional coaching authorization as directed by HF 228 (School Coaching, Transitional Authorization).

Agency Stated Authority: Iowa Code section 272.2(1)(a).

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Fiscal Impact **Agency Response:** Fiscal impact cannot be determined at this time. The Board is unsure at this time what the cost may be to develop the condensed ethics course required under the new transitional coaching authorization legislation.

LSA Response: The LSA concurs.

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College Student Aid Commission

ARC 2677C

Rule Summary Clarifies the definition of high school and corrects a reference to the Iowa Administrative Code (IAC) in regard to the All Iowa Opportunity Scholarship Program. Defines “eligible school or agency” and expands and updates the definition of “teacher” in regard to the Iowa Teacher Shortage Loan Forgiveness Program.

Agency Stated Authority: Iowa Code section 261.3.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Department of Inspections and Appeals

ARC 2643C

Rule Summary Eliminates the requirement that an individual must first be a certified nursing assistant (CNA) prior to becoming a certified medication aide (CMA) in residential care facilities, residential care facilities for persons with mental illness, or residential care facilities for the intellectually disabled. References to a residential aide course are also eliminated as this course is no longer available.

Agency Stated Authority: Iowa Code sections 10A.104(5) and 135C.14.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Racing and Gaming Commission

ARC 2686C

Rule Summary Establishes a limit on the state wagering tax collected on adjusted gross receipts (AGR) for redeemed promotional play credits at Iowa casinos by amending the method of calculating the wagering tax on gambling receipts as provided in Iowa Code section 99F.11. The Act defines “adjusted gross receipts” as gross receipts less winnings paid to wagerers, not including promotional play receipts received after the date in any fiscal year that the Racing & Gaming Commission (IGRC) determines that the wagering tax on promotional play receipts exceeds \$25.82 million. This rulemaking is intended to implement HF 2445 (2016 Casino Promotional Play Taxation).

Agency Stated Authority: Iowa Code sections 99D.7 and 99F.4.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

House File 2445 will have no impact on the State General Fund and is expected to have little to no fiscal impact on the Rebuild Iowa Infrastructure Fund (RIIF) in FY 2016 and FY 2017. The fiscal impact for subsequent years cannot be determined at this time. For additional information, please see the Fiscal Note.

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State Public Defender

ARC 2685C

Rule Summary Requires court-appointed attorneys to submit their claims for payment to the State Public Defender's Office using an online system. Claims submitted on or after January 1, 2017 must be submitted online, with limited exceptions as granted by the State Public Defender. The amendments also specify the manner in which the online claims must be submitted.

Agency Stated Authority: Iowa Code section 13B.4(8).

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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City Finance Committee

ARC 2687C

Rule Summary Amends current rules to institute a change in calculating a surplus balance in city utility & enterprise funds according to Governmental Accounting Services Board (GASB) Statement No. 68.

Agency Stated Authority: Iowa Code section 384.15.

Fiscal Impact **Agency Response:** No fiscal impact. The revision in calculation does not result in a fiscal impact to the state, as it simply creates equity between cities that use Generally Accepted Accounting Principles (GAAP) and those that use cash basis accounting.

LSA Response: The LSA concurs.

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Dental Board

ARC 2700C

Rule Summary Allows applicants for licensure the ability to show successful completion of any of the nationally recognized regional examinations.

Agency Stated Authority: Iowa Code sections 147.34 and 153.21.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

ARC 2701C

Rule Summary Allows multiple entities to administer the Board-approved jurisprudence examination. Permits applicants for licensure the ability to show successful completion of any of the nationally recognized regional examinations. Revises requirements for applicants who have held a license in another state. Makes technical corrections.

Agency Stated Authority: Iowa Code sections 147.34 and 153.21.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Parole Board

ARC 2678C

Rule Summary Updates the criteria for the issuance of certificates of employability to incorporate current programs being offered by the Iowa Department of Corrections and Iowa Workforce Development and make the issuing process more efficient. The proposed amendments are the result of collaborative efforts between the Iowa Board of Parole, the Iowa Department of Corrections, and Iowa Workforce Development.

Clarifies when a parole revocation hearing may be conducted electronically, and requires that hearings are conducted using video conferencing. The proposed amendments also conform to Iowa Code chapter 908.10A, which requires automatic revocation of parole when a parolee is convicted and sentenced to incarceration for an aggravated misdemeanor.

Agency Stated Authority: Iowa Code sections 904A.4(2) and 906.3.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Utilities Division

ARC 2673C

Rule Summary Requires owners of distributed generation facilities to incorporate disconnect device and signage requirements, and to notify the local fire department of the presence of the facility pursuant to 2015 Iowa Acts, HF 548 (Electric Generation Facilities). The proposed rules also provide requirements for testing and inspections of such facilities, specific guidelines on how an applicant must verify that he/she has site control of the facility, and also add eligibility requirements for Level 2 inverter-based systems.

Adopts and posts a pre-application request process and a supplemental review process on the Board's web site. Standard interconnection forms and will also be posted, impacting individual utility reporting requirements.

Increases the fees based on the cost information provided by the utilities in the inquiry docket. The Level 1 interconnection fee will increase to \$125 from \$50 and the Level 2 interconnection fee will increase to \$250 from \$100. In both cases, the utility may also charge the customer an additional fee up to \$125 if the utility performs a witness test when the facility is interconnected to the utility system.

Agency Stated Authority: Iowa Code sections 17A.4, 476.6A, and 476.58.

Fiscal Impact **Agency Response:** No fiscal impact. As these fees are not being collected by the Board, but rather by individual utilities, no impact on state revenue or expenses is expected. Any additional revenue collected by individual utilities is estimated to be minimal.

LSA Response: The LSA concurs.

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Natural Resource Commission

ARC 2694C

Rule Summary Bans alcohol liquor, beer, and wine at the beaches located within Lake Macbride State Park in Johnson County and Pleasant Creek State Recreation Area in Linn County. Department citation records and incident reports indicate alcohol consumption at these particular beaches presents safety risks to the public and Department personnel. During the high summer season, the ratio of park users to park personnel on these beaches has, at times, based on visual observations and vehicle counts, been estimated at over 500:1. The ban does not apply to rental facilities that have been reserved through the DNR reservation system.

Agency Stated Authority: Iowa Code section 461A.3.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

ARC 2693C

Rule Summary Increases the price for bareroot seedlings sold at the State Forest Nursery to cover the increased costs of growing plants. The price increase offsets the related expenditures related to growing plants. The prices are changed as follows:

- Small aspen, oak, hickory, walnut, pecan, and basswood hardwoods increase from \$40 to \$65 and large hardwoods of the same species increase from \$55 to \$90, per hundred plants.
- Other small hardwoods increase \$37 to \$65 and other large hardwoods increase from \$52 to \$90, per hundred plants.
- Small elderberry, buttonbush, dogwood, Nanking cherry shrubs increase from \$37 to \$65 and large shrubs of the same species increase from \$52 to \$90, per hundred plants.
- Other small shrubs increase from \$40 to \$70 and other large shrubs increase from \$55 to \$90, per hundred plants.
- Conifers increase from \$25 to \$50 for small plants and \$40 to \$80 for large plants, per hundred plants.
- Wildlife packets increase from \$110 to \$190 and songbird packets increase from \$25 to \$45, per hundred plants.
- The rule eliminates the language for selling walnut seed, previously sold for \$3 per pound, from the State Forest Nursery.

Agency Stated Authority: Iowa Code section 455A.13.

Fiscal Impact **Agency Response:** No fiscal impact. The following table summarizes revenue and expenditures for the State Forest Nursery for the past three fiscal years and the

projected receipts for FY 2017 based on the price increase. Projected expenditures for FY 2017 would be covered by the projected increase in revenue, and include replacement of equipment, staff, additional seasonal help and other expenditures that have previously been delayed. According to the Department, the changes in selling prices should allow the overall impact to remain revenue neutral.

| State Forest Nursery Operations Summary | | | | |
|--|-------------------|-------------------|--------------------------|-----------------------|
| Description | FY 2014 | FY 2015 | FY 2016 | Projected FY 2017* |
| Receipts | \$510,000 | \$501,000 | \$520,000 | \$ 831,000 |
| Expenditures | <u>831,000</u> | <u>709,000</u> | <u>657,000</u> | <u>831,000</u> |
| Profit/Loss | <u>-\$321,000</u> | <u>-\$208,000</u> | <u>-\$137,000</u> | <u>\$ 0</u> |
| * Receipts based on following: | | | | |
| Description | Quantity | Selling Price | Total Receipts | |
| Hardwood seedling | 564,000 | \$ 0.64 | \$ 360,960 | |
| Tall seedlings | 500,000 | \$ 0.90 | \$ 450,000 | |
| Conifers | 25,000 | \$ 0.80 | <u>\$ 20,000</u> | |
| Total Projected Receipts | | | <u>\$ 830,960</u> | |

LSA Response: The LSA concurs.

Rule Summary

Updates current rules regarding resident deer hunting for the 2016 season. The rulemaking maintains the current antlerless deer quotas for the 2016 season, as deer numbers have stabilized at levels agreed to in 2009 by the Deer Study Advisory Group (DSAG).

ARC 2697C

Agency Stated Authority: Iowa Code section 455A.5.

Fiscal Impact

Agency Response: No fiscal impact.

LSA Response: The LSA concurs.

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Environmental Protection Commission

Rule Summary

Amends current rules to comply with the recently amended Iowa Antidegradation Implementation Procedures (AIP). The Environmental Protection Commission (EPC) and the Department of Natural Resources (DNR) received a Petition for Rulemaking from the Iowa Association of Municipal Utilities, the Iowa League of Cities, and the Iowa Association of Business and Industry on April 25, 2016. The Petition was filed in response to concerns regarding the DNR's cost-benefit analysis of its current Antidegradation Implementation Procedure. Additional information is available at the DNR website on [Antidegradation](#).

ARC 2695C

Agency Stated Authority: Iowa Code section 455B.105.

Fiscal Impact

Agency Response: No fiscal impact. The proposed rule continues to consistently implement the Iowa Antidegradation Implementation Procedure (AIP).

LSA Response: The LSA concurs.

ARC 2692C

- Rule Summary** Allows yard waste to be disposed in a sanitary landfill in the following circumstances:
- Yard waste is collected as a result of a severe storm or the yard waste originates in an area declared to be a disaster area.
 - Yard waste is collected for disposal to control, eradicate, or prevent the spread of insect pests, tree and plant diseases, or invasive plant species.
 - Yard waste is disposed of in a sanitary landfill that operates a methane collection system that produces energy.
 - Removes the requirement for municipalities that provide for the collection of solid waste to also provide for separate collection of yard waste.

Agency Stated Authority: Iowa Code section 455D.9.

Fiscal Impact **Agency Response:** Minimal fiscal impact. There are four sanitary landfills in Iowa eligible to dispose of yard waste. It is estimated that approximately 28,475 tons of yard waste could be landfilled each year at an average tonnage fee of \$2.24. The increased tonnage could raise tonnage fee revenue up to \$64,000. These funds are deposited into the Groundwater Protection Fund. Some sanitary landfills may choose to continue diverting yard waste from the landfill by offering composting programs, which would reduce fee revenue remitted to the state.

LSA Response: The LSA concurs.

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Department of Agriculture and Land Stewardship

ARC 2676C

Rule Summary Amends rules for purchase and entry of cottonseed into Iowa. The change allows the purchaser to perform the Aflatoxin test. The distributor can still provide the laboratory testing with the loading bill or invoice. The entirety of the cottonseed sold for animal feed use must meet all livestock feeding guidelines established by the Food and Drug Administration (FDA) regarding Aflatoxin B1.

Agency Stated Authority: Iowa Code section 198.10.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Architectural Examining Board

ARC 2674C

Rule Summary Removes the reference to “business entities” to clarify the role of the Board administrator and allow for flexibility of Board meeting dates. Amends the names of programs and documents the National Council of Architectural Registration Boards requires to license architects in Iowa. This assists students in taking the architect registration examination and better explaining the reinstatement process.

Agency Stated Authority: Iowa Code section 544A.29.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Board of Regents

ARC 2672C

Rule Summary Permits the President of Iowa State University (ISU) to delegate authority to sign contracts and agreements on behalf of ISU through University policy.

Agency Stated Authority: Iowa Code section 262.9(3).

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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Labor Services Division

ARC 2688C

Rule Summary Adopts changes to the Occupational Safety and Health Administration (OSHA) regulations for reporting and recordkeeping. The federal requirements are to be phased in over a two-year period and Iowa will match those dates. Employers are already required to keep certain records and data concerning workplace illnesses and injuries. These changes will require that some employers submit that same data electronically once a year. Other changes will encourage employees to report illnesses and injuries to employers.

Agency Stated Authority: Iowa Code section 88.5.

Fiscal Impact **Agency Response:** Fiscal impact cannot be determined at this time. The federal OSHA estimates that the total nationwide cost of the changes is \$15.0 million; however, there is not a figure available for Iowa. The federal OSHA estimates an annual cost of \$11.13 for a business that is covered by the new requirement and that has 20 to 249 employees. The estimated cost for a business with over 250 employees is \$214 per year.

LSA Response: The LSA concurs.

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Veterans Affairs, Iowa Department of

ARC 2675C

Rule Summary Updates various provisions to reflect operational changes the Iowa Veterans Home has undertaken since the last revision.

Agency Stated Authority: Iowa Code section 35A.3(2).

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs.

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