

**House Joint Resolution 2005 - Introduced**

HOUSE JOINT RESOLUTION 2005

BY JONES

**HOUSE JOINT RESOLUTION**

1 A Joint Resolution nullifying administrative rules of the  
2 department of revenue relating to electronic filing  
3 procedures for certain tax returns and including effective  
4 date provisions.

5 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. 701 Iowa administrative code, rule 8.7, subrule  
2 5, unnumbered paragraph 1, is nullified to read as follows:

3 *Exceptions.* At the department's discretion, exceptions  
4 to the electronic filing requirement under this rule may be  
5 granted for good cause. The taxpayer bears the burden to prove  
6 that good cause exists for the failure to file electronically.  
7 ~~Except as provided in paragraph 8.7(5) "b," a claim that the~~  
8 ~~return preparation software purchased or licensed by a taxpayer~~  
9 ~~or taxpayer's return preparer does not include all of the~~  
10 ~~features necessary to comply with the taxpayer's Iowa filing~~  
11 ~~obligations shall not be considered good cause for purposes of~~  
12 ~~granting an exception to the electronic filing requirement.~~

13 Sec. 2. This joint resolution, being deemed of immediate  
14 importance, takes effect upon enactment.

15

EXPLANATION

16 The inclusion of this explanation does not constitute agreement with  
17 the explanation's substance by the members of the general assembly.

18 This joint resolution nullifies administrative rules of the  
19 department of revenue relating to electronic filing procedures  
20 for certain tax returns. The rules generally require that  
21 tax returns filed by Iowa corporate and fiduciary income and  
22 franchise taxpayers and pass-through entities subject to Iowa  
23 income reporting requirements, which meet certain criteria,  
24 be filed in an electronic format approved by the department.  
25 The resolution nullifies a portion of the rules that specifies  
26 a deficiency in return preparation software purchased or  
27 licensed by a taxpayer or return preparer shall generally not  
28 be considered good cause for granting an exception to the  
29 electronic filing requirement.

30 The joint resolution takes effect upon enactment.