IAC Ch 9, p.1

**781—9.43(556) Holder amnesty program.** The division may offer a holder amnesty program in order to facilitate compliance by holders that have never reported unclaimed property or have not reported in the last three years. The treasurer may provide notification of an amnesty program via the treasurer's Web site. The treasurer may waive interest and penalties for the amnesty program.

This rule is intended to implement Iowa Code chapter 556. [ARC 2809C, IAB 11/9/16, effective 12/14/16]