

EXECUTIVE COUNCIL [361]

Adopted and Filed

The Executive Council hereby proposes to rescind Chapter 11, “Inheritance Tax Payments,” Iowa Administrative Code.

Legal Authority for Rulemaking

This rulemaking is proposed under the authority provided in Iowa Code section 450.6 and SF 2370.

State or Federal Law Implemented

This rulemaking implements, in whole or in part, Iowa Code section 450.6 and SF 2370.

Purpose and Summary

This proposed rulemaking rescinds chapter 11 after SF 2370 repealed the underlying statute.

Public Comment and Changes to Rulemaking

Notice of Intended Action for this rulemaking was published in the Iowa Administrative Bulletin on December 13, 2023, as **ARC 7189C**.

Two public hearings were held on January 4 and 5, 2024, at 12:00 p.m. at Room G9, Iowa State Capitol, 1007 East Grand Avenue, Des Moines, Iowa.

No one attended the hearings.

No public comments were received.

The adopted rule was changed to only rescind Chapter 11 because SF 2370 repealed the underlying statute.

Adoption of Rulemaking

This rulemaking was adopted by the Executive Council on May 6, 2024.

Fiscal Impact

This rulemaking has no fiscal impact to the State of Iowa.

Jobs Impact

After analysis and review of this rulemaking, no impact on jobs has been found.

Waivers

Any person who believes that the application of the discretionary provisions of this rulemaking would result in hardship or injustice to that person may petition the Council for a waiver of the discretionary provisions, if any, pursuant to Iowa Code section 17A.9A.

Review by Administrative Rules Review Committee

The Administrative Rules Review Committee, a bipartisan legislative committee which oversees rulemaking by executive branch agencies, may, on its own motion or on written request by any individual or group, review this rulemaking at its regular monthly meeting or at a special meeting. The Committee's meetings are open to the public, and interested persons may be heard as provided in Iowa Code section 17A.8(6).

Effective Date

This rulemaking will become effective on July 3, 2024.

The following rulemaking action is adopted:

ITEM 1. Rescind and reserve 361—Chapter 11.