



Amy Morley <amorley@dunkertonschools.org>

Administrative Rules - Adopted & Filed

1 message

IDR <IDR@public.govdelivery.com>
 Reply-To: IDR@public.govdelivery.com
 To: amorley@dunkertonschools.org

Wed, Mar 9, 2022 at 2:01 PM

Having trouble viewing this email? [View it as a Web page.](#)

Iowa Department of
REVENUE

tax.iowa.gov



Administrative Rules - Adopted & Filed

The Iowa Department of Revenue previously submitted the following proposed rules to the Iowa Legislature. The following rules have been adopted and filed, effective April 13, 2022.

- [Tax Credits - Volunteer Firefighters, Volunteer Emergency Medical Services Personnel Members, and Reserve Peace Officers](#)
 This rulemaking implements statutory changes to the tax credit amount for volunteer fire fighters, volunteer emergency medical services personnel, and reserve peace officers. 2021 Iowa Acts, Senate File 619, division XXIII, increases the amount of the credit from \$100 per year to \$250 per year for tax years beginning on or after January 1, 2021.
- [Tuition and Textbook Credit for Expenses Incurred for Dependents](#)
 This rulemaking implements statutory changes related to eligibility for the tuition and textbook tax credit and the rate of the credit. 2021 Iowa Acts, House File 847, increases the tax credit rate to 25 percent of the first \$2,000 of eligible expenses from 25 percent of the first \$1,000 of eligible expenses for tax years beginning on or after January 1, 2021. The legislation also expands eligibility for the credit to taxpayers whose dependents receive private instruction. The rulemaking clarifies that a tuition or textbook expense must be required by an elementary or secondary school in Iowa to be eligible for the credit. It provides a list of examples of tuition items that may be eligible for the credit and also adds examples of extracurricular expenses that will or will not qualify for the credit.

To receive notifications of resources and guidance issued by the Department, [subscribe](#) to updates by selecting the tax topics of interest.

The mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting all taxes required by law, but no more.

Stay Connected with Iowa Department of Revenue: