

BEFORE THE IOWA DEPARTMENT OF REVENUE
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA

IN THE MATTER OF

VITACOSTCOM INC
1014 VINE ST
CINCINNATI OH 45202-1141

DENIAL OF
PETITION FOR RULEMAKING

DOCKET NO. 245780

Pursuant to a Petition for Rulemaking (“Petition”) filed with the Iowa Department of Revenue (“Department”) by Vitacostcom Inc. (“Petitioner”) and in accordance with Iowa Code section 17A.7 and Iowa Administrative Code Rule 701–7.29 “Petition for rulemaking,” the Director issues the following Ruling.

ISSUE

The Petition states “I would like to request availability to upload my monthly return (local option entry screen) in the govconnectiowa site.” Pet. at ¶ 1.

ANALYSIS AND CONCLUSIONS

Under Iowa Administrative Code 701—7.29(7), “Within 60 days after the filing of the petition, or within an extended period as agreed to by the petitioner, the department must, in writing, either: (a) deny the petition and notify the petitioner of the department's action and the specific grounds for the denial; or (b) grant the petition and notify the petitioner that the department has instituted rule-making proceedings on the subject of the petition.” The Department may deny the petition if it fails to meet the requirements set forth in rule 701—7.29. Requirements include but are not limited to: a summary of the specific rule-making action sought including the text or summary of the proposed rule; citation to any law relevant to the department’s authority; a summary of the petitioner’s arguments; and a summary of any data supporting the action urged in the petition. Iowa Admin. Code. r. 701—7.29(2).

Petitioner failed to meet the requirements of rule 701—7.29(2). The petition must contain a statement of the specific rule making action sought by the petitioner. *Id.* Petitioner wrote “I would like to request availability to upload my monthly return (local option entry screen) in the govconnectiowa site.” Pet. at ¶ 1. It is unclear what rulemaking action the Petitioner is requesting. Most retailers are already required to file a monthly return online through GovConnectIowa. Iowa Admin. Code r. 701—202.1(5). The statement of rulemaking action should also include the text or summary of the proposed rule, which Petitioner has also failed to include. Iowa Admin. Code. r. 701—7.29(2). Without a specific request, the Department is unable to take action. The petition also must contain a citation to any relevant laws. Petitioner only referenced “electronic filing mandate” without any specific citation. Pet. at ¶ 2. The petition also must include a summary of the Petitioner’s arguments in support of the action and a summary of any data supporting the action. Iowa Admin. Code. r. 701—7.29(2). Petitioner writes that “Being able to upload a return to the site would provide for more accurate returns” but does not include any addition information. Pet. at ¶ 4. For all of these reasons, it is unclear what rulemaking action is sought.

The Department attempted to contact the Petitioner to obtain supplemental information but was unsuccessful.

ORDER

THEREFORE, based on the foregoing reasoning and applicable provisions of the law, the Petition for Rule Making is denied.

Signed at Des Moines, Iowa this 21 day of December 2022.

IOWA DEPARTMENT OF REVENUE

By  _____
Kraig Paulsen, Director