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[SF 2267](#) – Motor Vehicle Window Tint (LSB2067SZ)  
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Fiscal Note Version – New

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**Description**

[Senate File 2267](#) prohibits the operation of a motor vehicle equipped with window tinting on a front windshield, front side windows, or forward sidewing that allows a minimum standard of transparency of less than 35.0% light transmittance. The Bill also removes the Department of Transportation's (DOT's) rulemaking authority to establish a minimum standard transparency for window tint.

**Background**

Iowa Code section [321.438\(2\)](#) currently does not allow a front windshield, side window, or sidewing of a vehicle to be excessively dark or reflective and requires the DOT to establish rules to set a minimum measurable standard of transparency for this provision. The DOT adopted administrative rule [761 IAC 450.7](#), which established 70.0% light transmittance as the lowest level acceptable for vehicles.

In FY 2023, there were 10,065 violations of Iowa Code section 321.438(2). The current scheduled fine for a violation of Iowa Code section 321.438(2) is \$70.

Under Iowa Code section [602.8106\(4\)\(b\)](#), scheduled fine revenue for a State law violation is distributed as follows: 91.0% to the State and 9.0% to the general fund of the county in which the violation occurred. For the State share of citations, 1.3% is distributed to the Emergency Medical Services (EMS) Fund and 98.7% is distributed to the State General Fund.

In addition to the scheduled fine, a Crime Services Surcharge, equal to 15.0% of the fine, and a \$55 fee for court costs are also imposed. The Crime Services Surcharge is remitted to the State Court Administrator and is distributed as follows: 46.0% to the Juvenile Detention Home Fund; 32.0% to the Victim Compensation Fund; 20.0% to the Criminalistics Laboratory Fund; and 2.0% to the Drug Abuse Resistance Education (DARE) Fund. The fee assessed for court costs is deposited into the State General Fund.

**Assumptions**

- The number of convictions for an excessively dark window or windshield may decrease under SF 2267.
- For estimation purposes, it is assumed that the number of current convictions may decrease by 1,000, 2,000, and 3,000 per year.
- The collection rate for scheduled violations is estimated at 59.2%.
- Commercial motor vehicles are not included in the estimated impact.

**Fiscal Impact**

The fiscal impact of SF 2267 cannot be determined. However, any reduction in convictions under Iowa Code section 321.438(2) may reduce revenue to the General Fund and may also reduce annual fine and surcharge revenue allocated by the law to other funds and local jurisdictions. **Figure 1** shows the distribution of the estimated annual revenue reduction based on conviction decreases of 1,000, 2,000, and 3,000.

**Figure 1 — Estimated Range of Annual Fiscal Impact Under SF 2267**

	Current Law	Potential Decrease in Convictions		
		1,000 Convictions	2,000 Convictions	3,000 Convictions
<b>General Fund</b>				
Penalty Revenue	\$ 374,621	\$ -37,220	\$ -74,440	\$ -111,660
Court Fee	327,716	-32,560	-65,120	-97,680
<b>Subtotal</b>	<b>\$ 702,337</b>	<b>\$ -69,780</b>	<b>\$ -139,560</b>	<b>\$ -209,340</b>
<b>Surcharge Revenue</b>				
Juvenile Detention	\$ 28,779	\$ -2,859	\$ -5,719	\$ -8,578
Victim Comp.	20,020	-1,989	-3,978	-5,967
Crime Lab	12,513	-1,243	-2,486	-3,730
DARE	1,251	-124	-249	-373
<b>Subtotal</b>	<b>\$ 62,564</b>	<b>\$ -6,216</b>	<b>\$ -12,432</b>	<b>\$ -18,648</b>
<b>Other</b>				
County General Funds	\$ 37,538	\$ -3,730	\$ -7,459	\$ -11,189
EMS Fund	4,934	-490	-980	-1,471
<b>Grand Total</b>	<b>\$ 807,374</b>	<b>\$ -80,216</b>	<b>\$ -160,432</b>	<b>\$ -240,648</b>

\*Figures may not add up due to rounding

**Sources**

Criminal and Juvenile Justice Planning, Department of Management  
Legislative Services Agency calculations

/s/ Jennifer Acton

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.