



---

[SF 2243](#) – Sexual Exploitation of Minors, Use of Falsely Created Images (LSB5064SV)  
Staff Contact: Molly Kilker (515.725.1286) [molly.kilker@legis.iowa.gov](mailto:molly.kilker@legis.iowa.gov)  
Fiscal Note Version – New

---

### **Description**

[Senate File 2243](#) expands the definition of the sexual exploitation of a minor under Iowa Code section [728.12\(3\)](#) to include any type of visual depiction that has been created, adapted, or modified to give the appearance that an identifiable minor is engaging in a prohibited sexual act or in the simulation of a prohibited sexual act.

### **Background**

Iowa Code section 728.12 establishes the penalties for the sexual exploitation of a minor. Under current law, a person who commits a violation of Iowa Code section 728.12(3) (purchase or possession of visual depictions) commits a Class D felony for a first offense and a Class C felony for a second or subsequent offense.

In FY 2023, 40 individuals were convicted of the sexual exploitation of a minor under Iowa Code section 728.12(3). In the same fiscal year, six individuals were admitted to prison and 15 individuals were admitted to probation on the most serious offense under Iowa Code section 728.12(3).

A Class C felony is punishable by confinement for up to 10 years and a fine of at least \$1,370 but not more than \$13,660. A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245.

### **Assumptions**

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- A delay of six months is assumed from the effective date of this Bill to the date of first entry of affected offenders into the correctional system.
- Marginal costs for county jails cannot be estimated due to a lack of data. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.

### **Correctional Impact**

Senate File 2243 expands the definition of an existing offense. The correctional impact cannot be estimated because it is not known how many additional convictions would result from the changes in definitions. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for Class C felonies and Class D felonies. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 16, 2024, for information related to the correctional system.

**Figure 1 — Sentencing Estimate and Length of Stay (LOS)**

Conviction Offense Class	Percent Ordered to State Prison	FY 2023 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY23 Field Avg LOS on Probation	Avg Cost Per Day on Probation	Percent Sentenced to CBC Residential Facility	Marginal Cost Per Day CBC	Percent Ordered to County Jail	Marginal Cost Per Day Jail	FY23 Field Avg LOS on Parole	Marginal Cost Per Day Parole
C Felony (Sex)	93.5%	65.2	\$24.94	28.6%	41.5	\$ 7.67	5.4%	\$ 20.00	39.6%	\$ 50.00	10.5	\$ 7.67
D Felony (Sex)	91.5%	32.3	\$24.94	45.4%	40.1	\$ 7.67	2.8%	\$ 20.00	39.7%	\$ 50.00	8.7	\$ 7.67

**Minority Impact**

The minority impact cannot be determined since it is not known how many additional crimes would result from the changes in definitions. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statement](#), dated January 16, 2024, for information related to minorities in the criminal justice system.

**Fiscal Impact**

Senate File 2243 may increase the number of offenders admitted to prison under Iowa Code section 728.12(3). However, the extent of the increase in costs to the Department of Corrections (DOC) is unknown.

**Figure 2** shows the average State cost per offense for a Class D and Class C felony. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The cost would be incurred across multiple fiscal years for prison and parole supervision.

**Figure 2 — Average State Cost Per Offense**

Offense Class	Average Cost
Class C Felony	\$14,300 to \$27,500
Class D Felony	\$12,600 to \$18,200

**Sources**

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

\_\_\_\_\_  
 /s/ Jennifer Acton

March 1, 2024

Doc ID 1447515

---

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.

---