

**NINETIETH GENERAL ASSEMBLY
2024 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

March 26, 2024

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
HF 2404	H-8243	Filed	LOHSE of Polk
HF 2662	H-8241	Filed	ISENHART of Dubuque
SF 345	H-8245	Filed	RECEIVED FROM THE SENATE
SF 2331	H-8244	Filed	WULF of Black Hawk
SF 2391	H-8242	Filed	MOMMSEN of Clinton

Fiscal Notes

[HF 2665](#) — [Trapping of Raccoons, Bounties](#) (LSB6272HZ)

[HF 2672](#) — [Forest Reserve Program, County Participation](#) (LSB5595HV)

HOUSE FILE 2404

H-8243

1 Amend the Senate amendment, H-8230, to House File 2404, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 1, after line 2 by inserting:

4 <____. By striking page 1, line 14, through page 2, line 3.>

By LOHSE of Polk

H-8243 FILED MARCH 25, 2024

HOUSE FILE 2662

H-8241

1 Amend the amendment, H-8238, to House File 2662, as follows:
2 1. Page 1, after line 3 by inserting:
3 <___. Page 3, after line 33 by inserting:
4 <d. When one-half of the moneys appropriated to the fund has
5 been disbursed pursuant to subsection 4, the authority shall
6 request the auditor of state to conduct an audit of the rebates
7 disbursed.>>

By ISENHART of Dubuque

H-8241 FILED MARCH 25, 2024

SENATE AMENDMENT TO HOUSE AMENDMENT TO
SENATE FILE 345

H-8245

- 1 Amend the House amendment, S-5050, to Senate File 345, as
2 amended, passed, and reprinted by the Senate, as follows:
- 3 1. Page 1, by striking lines 3 through 19.
 - 4 2. Page 2, by striking lines 6 through 9.
 - 5 3. Page 6, by striking lines 28 through 35.
 - 6 4. Page 7, by striking lines 3 through 4.
 - 7 5. By renumbering as necessary.

H-8245 FILED MARCH 25, 2024

SENATE FILE 2331

H-8244

- 1 Amend Senate File 2331, as amended, passed, and reprinted by
2 the Senate, as follows:
- 3 1. Page 2, line 2, before <For> by inserting <1.>
 - 4 2. Page 2, line 8, by striking <1.> and inserting <1. a.>
 - 5 3. Page 2, line 12, by striking <2.> and inserting <2. b.>
 - 6 4. Page 2, line 15, by striking <3.> and inserting <3. c.>
 - 7 5. Page 2, line 19, by striking <4.> and inserting <4. d.>
 - 8 6. Page 2, line 21, by striking <5.> and inserting <e.>
 - 9 7. Page 2, line 23, by striking <a.> and inserting <(1)>
 - 10 8. Page 2, line 27, by striking <b.> and inserting <(2)>
 - 11 9. Page 2, line 31, by striking <6.> and inserting <f.>
 - 12 10. Page 3, line 4, by striking <7.> and inserting <g.>
 - 13 11. Page 3, lines 8 and 9, by striking <cost, and within
14 seventy-two hours of receipt of the notice or report of
15 proceedings> and inserting <cost>
 - 16 12. Page 3, after line 9 by inserting:
17 <2. If no newspaper meeting the requirements of subsection
18 1, paragraphs "a" through "d", is published in the jurisdiction
19 of a governmental entity, the governmental entity may satisfy
20 public notice requirements through publication in a newspaper
21 meeting the requirements of subsection 1, paragraphs "a"
22 and "c", and on the statewide public notice internet site
23 established pursuant to section 618.3A, if such an internet
24 site exists.>
 - 25 13. Page 3, line 32, after <notifications.> by inserting
26 <Notwithstanding paragraph "a", if the service provider for the
27 statewide public notice internet site charges a fee to provide
28 subscription services, the statewide public notice internet
29 site may charge a fee to an individual subscriber in an amount
30 not to exceed the cost of providing the subscription to the
31 subscriber.>
 - 32 14. By striking page 3, line 33, through page 4, line 8.
 - 33 15. Page 4, line 15, by striking <publishing> and inserting
34 <posting>
 - 35 16. Page 4, line 21, by striking <publish> and inserting

H-8244 (Continued)

- 1 <post>
2 17. Page 4, line 23, by striking <publish> and inserting
3 <post>
4 18. Page 6, line 7, by striking <published> and inserting
5 <posted>
6 19. Page 6, line 8, by striking <and> and inserting <, on
7 the official internet site of>
8 20. Page 6, line 9, after <person> by inserting <, and on
9 the statewide public notice internet site established pursuant
10 to section 618.3A if such an internet site exists>
11 21. Page 6, by striking line 25.
12 22. By renumbering as necessary.

By WULF of Black Hawk

[H-8244](#) FILED MARCH 25, 2024

SENATE FILE 2391

H-8242

- 1 Amend the amendment, H-8239, to Senate File 2391, as
2 amended, passed, and reprinted by the Senate, as follows:
3 1. Page 2, line 12, by striking <34,> and inserting <35,>

By MOMMSEN of Clinton

H-8242 FILED MARCH 25, 2024



[HF 2665](#) – Trapping of Raccoons, Bounties (LSB6272HZ)
Staff Contact: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2665](#) creates a Raccoon Bounty Program within the Department of Natural Resources (DNR) and requires the Natural Resource Commission (NRC) to adopt administrative rules for the Program. The Bill creates the Raccoon Bounty Fund (RBF), which will be used to pay for raccoon tails that are presented to the DNR from trappers in the State, as well as provide the DNR with \$0.50 per tail collected for the administration of the Program. Residents with a fur harvester license may only receive a bounty under the Program for raccoons taken during the raccoon trapping season established by the NRC and must check their traps every 24 hours. A resident that relinquishes the tails that have been collected at a monthly pickup event established by the DNR will receive a \$5 voucher per tail. The resident must turn in the tails collected for the Raccoon Bounty Program in the county in which the resident resides. The pickup events are to be posted on the DNR website with the date and location of each event.

The Bill prohibits a person with a fur dealer license from relinquishing tails to the DNR for payment. The Bill also removes the fee for a location permit for nonresident fur dealers and sets a cap of the fee for a fur dealer license for both residents and nonresidents at \$50.

A person who attempts to relinquish a tail that came from out of state, was already brought to the DNR for payment, or is from a raccoon that was taken outside of the current trapping season is guilty of a simple misdemeanor. In addition, the penalty may include revocation of the person's trapping license for two years and a civil penalty of not more than \$250 per offense, which is deposited in the RBF. This civil penalty also applies to a person with a fur dealer license who attempts to relinquish a tail to the DNR.

Background

The NRC outlines trapping regulations and license fees through rule in the Iowa Administrative Code (IAC). Currently, [571 IAC 15](#) sets the fee for an annual resident fur dealer license at \$264; a nonresident fur dealer license at \$586.50; a one day, one location nonresident fur dealer license at \$292.50; and a location permit for a fur dealer at \$66. A fur dealer license is applicable for one location to conduct business, but residents can obtain a location permit for free, and a nonresident can obtain a location permit by paying the fee.

The NRC also defines the dates and times of various hunting seasons throughout the year in [571 IAC 108](#). Currently, raccoon trapping season begins 8:00 a.m. on the first Saturday in November through February 28 of the succeeding year.

A simple misdemeanor is punishable by confinement for up to 30 days and a fine of between \$105 and \$855.

Assumptions

- There may be an increased number of fur dealer licenses sold; however, the reduction in cost for each license will keep license revenues near their current level.
- There may be an average of approximately 123,000 raccoon tails per year relinquished to the DNR for a total of \$5.50 per tail from the RBF.
- The Raccoon Bounty Fund would require an annual appropriation of \$677,000 of which \$62,000 is estimated to be transferred to the DNR to administer the Raccoon Bounty Program and \$615,000 would be paid to residents.
- There may be four collection events per year that require eight hours of staff time in each of the 99 counties, and the cost for staff at these events will be \$30 per hour. The estimated cost is \$95,000.
- There may be 10,000 participants that receive vouchers, and each voucher will take half an hour to process, and the cost for staff will be \$30 per hour. The estimated cost is \$150,000.
- There may be an increase in simple misdemeanors as a result of this Bill, but the number is unknown.
- 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

House File 2665 creates a new criminal offense. As a result, the correctional impact cannot be estimated due to a lack of existing data. A conviction for a simple misdemeanor does not result in a prison sentence but does carry the possibility of confinement in jail for up to 30 days. 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.

Minority Impact

House File 2665 creates a new criminal offense, and the minority impact cannot be determined due to lack of conviction data. 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

The total net cost to administer the Raccoon Bounty Program is approximately \$860,000. This includes \$677,000 for the RBF and an estimated \$183,000 in increased net costs to the DNR.

The fiscal impact of a new criminal offense cannot be estimated due to a lack of existing data. The average State cost per offense for one simple misdemeanor conviction ranges from \$40 to \$400.

Sources

Department of Natural Resources
Legislative Services Agency

/s/ Jennifer Acton

March 22, 2024

Doc ID 1448255

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.



[HF 2672](#) – Forest Reserve Program, County Participation (LSB5595HV)
Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2672](#) authorizes county boards of supervisors to determine whether a board's respective county permits forest and fruit-tree reservation tax exemptions. The Bill removes all designations of areas within a county as a forest or fruit-tree reservation on January 1 of the assessment year following the passage of a local ordinance to discontinue this exemption and allows for a board to discontinue any current exemptions. The Bill also allows a board to reinstate the exemption by ordinance after a prior property exemption holder reapplies for a continued exemption.

The Bill also increases the forest reservation's minimum acre requirement from two acres to five acres in a continuous area.

Background

Current Iowa Code chapter [427C](#) defines forest and fruit-tree reservations, and Iowa Code section [441.22](#) establishes the property tax exemption. Under current law, forest reservations are fully exempt from property tax and fruit-tree reservations are exempt for eight years after planting.

A property tax preference for forest and fruit-tree property was first enacted in 1906 Iowa Acts, chapter [52](#) (Encourage the Planting of Forest and Fruit Trees Act). Qualified property was not fully exempt under the 1906 legislation, but instead limited to a taxable valuation of \$1.00 per acre. The qualifications for an area to be considered a forest or fruit-tree reservation are essentially the same today as originally enacted in 1906.

Since 1906, several changes to the preferential taxation of forest and fruit-tree reservations have been enacted:

- 1933 Iowa Acts, chapter [121](#) (Assessed and Taxable Value the Same Act) — Assessed value of forest and fruit-tree reservations was raised to \$4.00 per acre.
- 1974 Iowa Acts, chapter [1231](#) (Valuation of Property Act) — Assessed value of forest and fruit-tree reservations was raised to \$14.82 per acre.
- 1982 Iowa Acts, chapter [1247](#) (Natural Resources Exemption and Assessment Act) — Rural forest reserve property was made fully exempt from property tax, while urban forest reserve property was to be assessed at market value. Fruit-tree reservations were assessed at \$20.00 per acre.
- 1984 Iowa Acts, chapter [1222](#) (Fruit-Tree and Forest Reservations Act) — Forest and fruit-tree reservation property was made fully exempt from property tax. The fruit-tree eight-year limit after planting remains.

The current annual value of the tax exemption to landowners is estimated to average \$15.26 per acre statewide, although there is likely a significant variation in this amount among benefiting properties.

Assumptions

- A total of 829,600 acres with a combined assessed value of \$659.8 million will benefit from the forest and fruit-tree property tax exemption for assessment year (AY) 2022 (FY 2024).
- A total of 832,340 acres with a combined assessed value of \$829.6 million will benefit from the forest and fruit-tree property tax exemption for AY 2023 (FY 2025). The number of acres in the program increased at an average annual rate of 1.0%, while exempt value increased at an average annual rate of 23.7% when compared to the prior year.
- It is assumed for purposes of this analysis that the impacted parcels would remain constant.
- Department of Revenue records showing exempt forest and fruit-tree value and the number of acres by property class for each county, along with the rural average FY 2024 property tax rate by property class and county and AY 2023 rollback percentages by property class, were utilized to determine the FY 2024 value of the current property tax exemption in terms of the reduction in property taxes owed by landowners. The FY 2024 property tax reduction totals \$12.7 million statewide. The school aid basic property tax levy (\$5.40 per \$1,000 of taxed value) backfilled \$2.7 million of the tax reduction, and the remainder (\$10.0 million) represents reduced local government property tax revenue.

Fiscal Impact

The fiscal impact is unknown; however, removing the existing forest and fruit-tree property tax exemptions could generate additional property tax dollars. If all exemptions were discontinued due to this Bill, up to \$12.7 million of additional local tax revenue could be generated in FY 2027. A breakdown of potential revenue changes includes:

- A \$2.7 million decrease in the State appropriation for school aid.
- A \$10.0 million increase in local property tax revenue.

Sources

Department of Management
Department of Natural Resources
Department of Revenue
Legislative Services Agency analysis

/s/ Jennifer Acton

March 25, 2023

Doc ID 1448302

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.

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