

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

**April 20, 2024**

**Clip Sheet Summary**

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

<b>Bill</b>	<b>Amendment</b>	<b>Action</b>	<b>Sponsor</b>
<a href="#">SF 2109</a> .....	<a href="#">CCS-2109</a> .....	Adopted	ADRIAN DICKEY, CHAIRPERSON, et al
<a href="#">SF 2170</a> .....	<a href="#">S-5206</a> .....	Adopted	DAN DAWSON
<a href="#">SF 2300</a> .....	<a href="#">S-5204</a> .....	Ruled Out of Order	MIKE KLIMESH
<a href="#">SF 2300</a> .....	<a href="#">S-5210</a> .....	Ruled Out of Order	MIKE KLIMESH
<a href="#">SF 2300</a> .....	<a href="#">S-5222</a> .....	Adopted	MIKE KLIMESH
<a href="#">SF 2368</a> .....	<a href="#">S-5209</a> .....	Adopted	KERRY GRUENHAGEN
<a href="#">SF 2368</a> .....	<a href="#">S-5221</a> .....	Concurred	RECEIVED FROM THE HOUSE
<a href="#">SF 2395</a> .....	<a href="#">S-5219</a> .....	Adopted	MARK COSTELLO, et al
<a href="#">SF 2396</a> .....	<a href="#">S-5231</a> .....	Filed	RECEIVED FROM THE HOUSE
<a href="#">SF 2409</a> .....	<a href="#">S-5228</a> .....	Adopted	MIKE BOUSSELOT
<a href="#">SF 2411</a> .....	<a href="#">S-5230</a> .....	Concurred	RECEIVED FROM THE HOUSE
<a href="#">SF 2427</a> .....	<a href="#">S-5232</a> .....	Filed	RECEIVED FROM THE HOUSE
<a href="#">SF 2431</a> .....	<a href="#">S-5215</a> .....	Concurred	RECEIVED FROM THE HOUSE
<a href="#">SF 2434</a> .....	<a href="#">S-5211</a> .....	Withdrawn	JANET PETERSEN

<a href="#">SF 2434</a> .....	<a href="#">S-5212</a> .....	Withdrawn	SARAH TRONE GARRIOTT
<a href="#">SF 2434</a> .....	<a href="#">S-5213</a> .....	Withdrawn	NATE BOULTON
<a href="#">SF 2434</a> .....	<a href="#">S-5214</a> .....	Withdrawn	HERMAN C. QUIRMBACH
<a href="#">SF 2435</a> .....	<a href="#">S-5203</a> .....	Concurred	RECEIVED FROM THE HOUSE
<a href="#">HF 2279</a> .....	<a href="#">S-5223</a> .....	Withdrawn	MIKE KLIMESH
<a href="#">HF 2667</a> .....	<a href="#">S-5208</a> .....	Adopted	ADRIAN DICKEY
<a href="#">HF 2672</a> .....	<a href="#">S-5207</a> .....	Filed	MIKE KLIMESH
<a href="#">HF 2677</a> .....	<a href="#">S-5205</a> .....	Lost	BRAD ZAUN
<a href="#">HF 2677</a> .....	<a href="#">S-5229</a> .....	Adopted	BRAD ZAUN
<a href="#">HF 2691</a> .....	<a href="#">S-5220</a> .....	Adopted	CARRIE KOELKER
<a href="#">HF 2693</a> .....	<a href="#">S-5224</a> .....	Lost	JANET PETERSEN
<a href="#">HF 2693</a> .....	<a href="#">S-5225</a> .....	Lost	SARAH TRONE GARRIOTT
<a href="#">HF 2693</a> .....	<a href="#">S-5226</a> .....	Lost	NATE BOULTON
<a href="#">HF 2693</a> .....	<a href="#">S-5227</a> .....	Lost	HERMAN C. QUIRMBACH
<a href="#">HF 2698</a> .....	<a href="#">S-5216</a> .....	Lost	SARAH TRONE GARRIOTT
<a href="#">HF 2698</a> .....	<a href="#">S-5217</a> .....	Lost	JANICE WEINER
<a href="#">HF 2698</a> .....	<a href="#">S-5218</a> .....	Lost	JANICE WEINER

### **Fiscal Notes**

[SF 2396](#) — [Department of Revenue Technical](#) (LSB5331SV)

[SF 2442](#) — [Individual Income Tax Rate](#) (LSB6385SV)

REPORT OF THE CONFERENCE COMMITTEE  
ON SENATE FILE 2109

CCS-2109

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and House of Representatives on Senate File 2109, a bill for an Act relating to the driving privileges of persons under eighteen years of age, and making penalties applicable, respectfully make the following report:

1. That the House recedes from its amendment, S-5152.

2. That Senate File 2109, as amended, passed, and reprinted by the Senate, is amended to read as follows:

1. Page 3, line 32, by striking <under the age of sixteen> and inserting <between the ages of fourteen and eighteen years>

2. Page 4, line 1, by striking <state.> and inserting <state, and has held such permit for a minimum of six months prior to applying for the special minor's restricted license.>

3. Page 4, by striking lines 20 through 28 and inserting <farm, the applicant's parent or guardian must complete a written consent form prescribed by the department.>

CCS-2109 (Continued)

4. Page 4, before line 29 by inserting:

*a.* The written consent form must include, at minimum, the name and address of the applicant's current place of employment or primary farm location, as applicable.

*b.* If the place of employment or primary farm location changes, the parent or guardian must complete a new written consent form prior to the licensee being authorized to operate a motor vehicle unsupervised to the new location.

*c.* While a licensee is operating a motor vehicle as described in this subsection, the licensee shall carry a copy of the written consent form in the vehicle and present the form for inspection upon request by a certified peace officer.>

5. Page 7, lines 8 and 9, by striking <submitted written consent to the department> and inserting <completed a written consent form and the form is carried in the motor vehicle and available for inspection>

6. Page 7, line 11, by striking <form.> and inserting <form for purposes of meeting the requirement under subsection 1, paragraph "c".>

7. Page 8, by striking lines 21 through 23.

8. Page 8, line 24, by striking <c.> and inserting <b.>

9. Page 8, line 26, by striking <d.> and inserting <c.>

10. Page 8, lines 27 and 28, by striking <under sixteen years of age in accordance with chapter 92,> and inserting <between the ages of fourteen and eighteen in accordance with chapter 92, as applicable,>

11. Page 8, line 32, by striking <e.> and inserting <d.>

12. Page 9, line 1, by striking <to the department.> and inserting <on a form prescribed by the department. If a licensee has two or three different residences, the licensee shall carry a copy of the written consent form required under this paragraph in the vehicle operated by a licensee pursuant to this section, and the licensee shall present the form for inspection upon request by a certified peace officer.>

CCS-2109 (Continued)

CCS-2109 (Continued)

13. Page 9, line 2, by striking <f.> and inserting <e.>

14. Page 10, line 6, by striking <provides written consent to the department> and inserting <completes the written consent form>

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ADRIAN DICKEY, CHAIRPERSON

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BRENT SIEGRIST, CHAIRPERSON

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CHRIS COURNOYER

---

BRIAN BEST

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MIKE KLIMESH

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ROBERT HENDERSON

[CCS-2109](#) FILED APRIL 19, 2024

ADOPTED

SENATE FILE 2170

S-5206

1 Amend Senate File 2170 as follows:

2 1. Page 2, lines 30 and 31, by striking <the court shall  
3 appoint the same guardian ad litem under this section> and  
4 inserting <the court shall ~~appoint~~ give appointment priority to  
5 the same guardian ad litem under this section>

By DAN DAWSON

S-5206 FILED APRIL 19, 2024

ADOPTED

SENATE FILE 2300

S-5204

- 1 Amend Senate File 2300 as follows:
- 2 1. Page 1, by striking lines 3 through 14.
- 3 2. Page 1, by striking lines 17 through 29.
- 4 3. By renumbering as necessary.

By MIKE KLIMESH

S-5204 FILED APRIL 19, 2024

RULED OUT OF ORDER

SENATE FILE 2300

S-5210

1 Amend Senate File 2300 as follows:

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

3 <Sec. \_\_\_\_\_. Section 364.2, subsection 4, Code 2024, is  
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *h.* (1) When a person requests a franchise  
6 for a merchant line as defined in section 478.6A and that  
7 requester possesses a franchise issued by the Iowa utilities  
8 board outside of a city, and when the proposed merchant line  
9 is more than fifty miles in total length within the state and  
10 will be underground within the limits of the city, all of the  
11 following apply:

12 (a) A person shall submit a written franchise request  
13 including the proposed terms and conditions of the franchise.

14 (b) Upon receipt of the franchise request for a merchant  
15 line, a city shall conduct a hearing pursuant to this  
16 subsection. The city and the person may negotiate the terms  
17 of a franchise prior to the approval of an ordinance. A city  
18 may not unreasonably refuse to grant a franchise for a merchant  
19 line. If the city denies the franchise request, the city shall  
20 provide the person with a written denial of the franchise based  
21 on substantial evidence in the record demonstrating that the  
22 proposed transmission line would have a significant adverse  
23 impact on the health or safety of the city's residents or  
24 public facilities that would not have been considered by the  
25 Iowa utilities board.

26 (c) If the city has not held the required hearing or has not  
27 acted on a request for a franchise for a merchant line within  
28 ninety days of the receipt of the request, notwithstanding any  
29 other terms of the Code, the franchise is deemed approved by  
30 the city. If a request is timely denied, the person may seek a  
31 certiorari judicial review by filing a petition either in Polk  
32 county district court or in the district court for the county  
33 in which the petitioner resides or the principal place of the  
34 requester for the merchant line.

35 (d) This subsection applies to eligible merchant lines for



S-5210 (Continued)

1 which a franchise has been granted pursuant to chapter 478  
2 prior to the effective date of this subsection.

3 (2) This paragraph is repealed effective January 1, 2026.>  
4 2. By renumbering as necessary.

By MIKE KLIMESH

S-5210 FILED APRIL 19, 2024  
RULED OUT OF ORDER

SENATE FILE 2300

S-5222

1 Amend Senate File 2300 as follows:

2 1. By striking everything after the enacting clause and  
3 inserting:

4 <DIVISION I

5 ENERGY PRODUCTION

6 Section 1. Section 364.2, subsection 4, Code 2024, is  
7 amended by adding the following new paragraph:

8 NEW PARAGRAPH. *h.* (1) When a person requests a franchise  
9 for a merchant line as defined in section 478.6A and that  
10 requester possesses a franchise issued by the Iowa utilities  
11 board outside of a city, and when the proposed merchant line  
12 is more than fifty miles in total length within the state and  
13 will be underground within the limits of the city, all of the  
14 following apply:

15 (a) A person shall submit a written franchise request  
16 including the proposed terms and conditions of the franchise.

17 (b) Upon receipt of the franchise request for a merchant  
18 line, a city shall conduct a hearing pursuant to this  
19 subsection. The city and the person may negotiate the terms  
20 of a franchise prior to the approval of an ordinance. A city  
21 may not unreasonably refuse to grant a franchise for a merchant  
22 line. If the city denies the franchise request, the city shall  
23 provide the person with a written denial of the franchise based  
24 on substantial evidence in the record demonstrating that the  
25 proposed transmission line would have a significant adverse  
26 impact on the health or safety of the city's residents or  
27 public facilities that would not have been considered by the  
28 Iowa utilities board.

29 (c) If the city has not held the required hearing or has not  
30 acted on a request for a franchise for a merchant line within  
31 ninety days of the receipt of the request, notwithstanding any  
32 other terms of the Code, the franchise is deemed approved by  
33 the city. If a request is timely denied, the person may seek a  
34 certiorari judicial review by filing a petition either in Polk  
35 county district court or in the district court for the county

1 in which the petitioner resides or the principal place of the  
2 requester for the merchant line.

3 (d) This subsection applies to eligible merchant lines for  
4 which a franchise has been granted pursuant to chapter 478  
5 prior to the effective date of this subsection.

6 (2) This paragraph is repealed effective January 1, 2026.

7 Sec. 2. Section 476.42, subsection 1, paragraph a,  
8 subparagraph (1), Code 2024, is amended to read as follows:

9 (1) A solar, wind turbine, electric storage unit, nuclear,  
10 waste management, resource recovery, refuse-derived fuel,  
11 agricultural crops or residues, or woodburning facility. For  
12 purposes of this definition only, "*waste management*" includes a  
13 facility using plasma gasification to produce synthetic gas,  
14 either as a stand-alone fuel or for blending with natural gas,  
15 the output of which is used to generate electricity or steam.  
16 For purposes of this definition only, "*plasma gasification*"  
17 means the thermal dissociation of carbonaceous material into  
18 fragments of compounds in an oxygen-starved environment.

19 Sec. 3. Section 476.48, subsection 6, Code 2024, is amended  
20 by striking the subsection.

21 Sec. 4. Section 476A.1, subsection 5, Code 2024, is amended  
22 to read as follows:

23 5. "*Facility*" means any electric power generating plant,  
24 electric storage unit, or a combination of plants or units  
25 at a single site, owned by any person, with a total capacity  
26 of twenty-five or more megawatts of electricity for plants  
27 or twenty-five or more megawatt hours of electricity for  
28 electric storage units, and those associated transmission lines  
29 connecting the generating plant or electric storage unit to  
30 either a power transmission system or an interconnected primary  
31 transmission system or both. Transmission lines subject to the  
32 provisions of this subchapter shall not require a franchise  
33 under chapter 478.

34  
35

DIVISION II  
PUBLIC UTILITY AFFILIATES

1 Sec. 5. Section 476.74, subsection 5, Code 2024, is amended  
2 to read as follows:

3 5. *Exemption.* The provisions of this section requiring  
4 filing of contracts or agreements with the board shall not  
5 apply to transactions with an affiliate where the amount of  
6 consideration involved is not in excess of ~~fifty thousand~~  
7 ~~dollars or five percent of the capital equity of the utility,~~  
8 ~~whichever is smaller~~ two hundred fifty thousand dollars.  
9 However, regularly recurring payments under a general or  
10 continuing arrangement ~~which~~ that aggregate a greater annual  
11 amount shall not be broken down into a series of transactions  
12 to come within this exemption. In any proceeding involving  
13 the rates, charges, or practices of the public utility, the  
14 board may exclude from the accounts of the public utility any  
15 unreasonable payment or compensation made pursuant to any  
16 contract or arrangement ~~which~~ that is not required to be filed  
17 under this subsection.

18 DIVISION III

19 CABLE OR VIDEO SERVICE

20 Sec. 6. Section 474.1, subsection 4, Code 2024, is amended  
21 to read as follows:

22 4. As used in this chapter and chapters 475A, 476, 476A,  
23 477A, 477C, 478, 479, 479A, and 479B, "board" and "utilities  
24 board" mean the Iowa utilities board.

25 Sec. 7. Section 477A.1, Code 2024, is amended by adding the  
26 following new subsections:

27 NEW SUBSECTION. 2A. "Cable or video service" includes the  
28 terms "cable service", "cable system", and "video service".

29 NEW SUBSECTION. 4A. "Competitive cable or video service  
30 provider" includes the terms "competitive cable service provider"  
31 and "competitive video service providers".

32 Sec. 8. Section 477A.1, subsection 7, Code 2024, is amended  
33 to read as follows:

34 7. "Franchise" means an initial authorization, or renewal  
35 of an authorization, issued by the board or a municipality,

1 regardless of whether the authorization is designated as a  
2 franchise, permit, license, resolution, contract, certificate,  
3 agreement, or otherwise, that authorizes the ~~construction and~~  
4 ~~operation of a cable system~~ person to erect, maintain, and  
5 operate plants and systems for the provision of a cable or  
6 video service provider's network in a public right-of-way.

7 Sec. 9. Section 477A.1, subsection 9, paragraph a, Code  
8 2024, is amended to read as follows:

9 a. "*Gross revenues*" means all consideration of any kind or  
10 nature, including but not limited to cash, credits, property,  
11 and in-kind contributions, received from subscribers for the  
12 provision of cable ~~service over a cable system by a competitive~~  
13 ~~cable service provider or for the provision of~~ or video service  
14 by a competitive cable or video service provider within a  
15 municipality's jurisdiction. Gross revenues are limited to the  
16 following:

17 (1) Recurring charges for cable ~~service~~ or video service.

18 (2) Event-based charges for cable ~~service~~ or video service,  
19 including but not limited to pay-per-view and video-on-demand  
20 charges.

21 (3) Rental of set-top boxes and other cable ~~service~~ or video  
22 service equipment.

23 (4) Service charges related to the provision of cable  
24 ~~service~~ or video service, including but not limited to  
25 activation, installation, and repair charges.

26 (5) Administrative charges related to the provision of  
27 cable ~~service~~ or video service, including but not limited to  
28 service order and service termination charges.

29 (6) A pro rata portion of all revenue derived, less refunds,  
30 rebates, or discounts, by a cable ~~service provider~~ or a video  
31 service provider for advertising over the cable ~~service~~ or  
32 video service network to subscribers within the franchise area  
33 where the numerator is the number of subscribers within the  
34 franchise area, and the denominator is the total number of  
35 subscribers reached by such advertising. This subparagraph

1 applies only to municipalities that include this provision in  
2 their franchise agreements as of January 1, 2007.

3 Sec. 10. Section 477A.1, subsection 9, paragraph b,  
4 subparagraphs (2), (4), (5), (6), (7), (8), (9), and (11), Code  
5 2024, are amended to read as follows:

6 (2) Revenues received by any affiliate or any other person  
7 in exchange for supplying goods or services used by the person  
8 providing cable ~~service~~ or video service.

9 (4) Regardless of whether the services are bundled,  
10 packaged, or functionally integrated with cable ~~service~~  
11 or video service, any revenues derived by the holder of  
12 a certificate of franchise authority from services not  
13 classified as cable ~~service~~ or video service, including,  
14 without limitation, revenue received from telecommunications  
15 services, revenue received from information services, revenue  
16 received in connection with home-shopping services, or any  
17 other revenues attributed by the competitive cable ~~service~~  
18 ~~provider~~ or ~~competitive~~ video service provider to noncable  
19 ~~service~~ or nonvideo service in accordance with the holder's  
20 books and records kept in the regular course of business and  
21 any applicable rules, regulations, standards, or orders.

22 (5) Revenues paid by subscribers to home-shopping  
23 programmers directly from the sale of merchandise through any  
24 home-shopping channel offered as part of the cable ~~services~~ or  
25 video services.

26 (6) Revenues from the sale of cable ~~services~~ or video  
27 services for resale in which the purchaser is required to  
28 collect the franchise fee from the purchaser's customer.

29 (7) Revenues from any tax of general applicability imposed  
30 upon the competitive cable ~~service-provider~~ or ~~competitive~~  
31 video service provider or upon subscribers by a city, state,  
32 federal, or any other governmental entity and required to  
33 be collected by the competitive cable ~~service-provider~~ or  
34 ~~competitive~~ video service provider and remitted to the taxing  
35 entity, including but not limited to sales or use tax, gross

1 receipts tax, excise tax, utility users tax, public service  
2 tax, and communication taxes, and including the franchise fee  
3 imposed under section 477A.7.

4 (8) Revenues forgone from the provision of cable ~~services~~  
5 or video services to public institutions, public schools, or  
6 governmental entities at no charge.

7 (9) Revenues forgone from the competitive cable ~~service~~  
8 ~~provider's~~ or ~~competitive~~ video service provider's provision of  
9 free or reduced-cost video service to any person, including,  
10 without limitation, any municipality and other public  
11 institutions or other institutions.

12 (11) Revenues from reimbursements by programmers of  
13 marketing costs incurred by the competitive cable ~~service~~  
14 ~~provider~~ or ~~competitive~~ video service provider for the  
15 introduction or promotion of new programming.

16 Sec. 11. Section 477A.2, Code 2024, is amended to read as  
17 follows:

18 **477A.2 Certificate of franchise authority requirement.**

19 1. After July 1, 2007, a person providing cable ~~service~~  
20 or video service in this state shall not provide such service  
21 without a franchise. The franchise may be issued by either the  
22 board pursuant to section 477A.3 or by a municipality pursuant  
23 to section 364.2.

24 2. *a.* A person providing cable ~~service~~ or video service  
25 under a franchise agreement with a municipality prior to July  
26 1, 2007, is not subject to this section with respect to such  
27 municipality until the franchise agreement expires or is  
28 converted pursuant to subsection 6.

29 *b.* Upon expiration of a franchise, a person may choose to  
30 renegotiate a franchise agreement with a municipality or may  
31 choose to obtain a certificate of franchise authority under  
32 this chapter. An application for a certificate of franchise  
33 authority pursuant to this subsection may be filed within  
34 sixty days prior to the expiration of a municipal franchise  
35 agreement. A certificate of franchise authority obtained

1 pursuant to an application filed prior to the expiration of  
2 a municipal franchise agreement shall take effect upon the  
3 expiration date of the municipal franchise agreement.

4 c. A municipal utility that provides cable ~~service~~ or  
5 video service in this state is not subject to this section and  
6 shall not be required to obtain a certificate of franchise  
7 authority pursuant to this chapter in the municipality in  
8 which the provision of cable ~~service~~ or video service by that  
9 municipality was originally approved.

10 3. For purposes of this section, a person providing  
11 cable ~~service~~ or video service is deemed to have executed a  
12 franchise agreement to provide cable ~~service~~ or video service  
13 with a specific municipality if an affiliate or predecessor  
14 of the person providing cable ~~service~~ or video service has  
15 or had executed an unexpired franchise agreement with that  
16 municipality as of May 29, 2007.

17 4. A competitive cable ~~service provider~~ or competitive  
18 video service provider shall provide at least thirty days'  
19 notice to each municipality with authority to grant a franchise  
20 in the service area, and to the incumbent cable or video  
21 provider, in which the competitive cable ~~service provider~~ or  
22 competitive video service provider is granted authority to  
23 provide service under a certificate of franchise authority that  
24 the competitive cable ~~service provider~~ or competitive video  
25 service provider will offer cable ~~services~~ or video services  
26 within the jurisdiction of the municipality, and shall not  
27 provide service without having provided such thirty days'  
28 notice. A copy of the notice shall be filed with the board on  
29 the date that the notice is provided. All notices required by  
30 this subsection shall be sent by certified mail.

31 5. As used in this section, "affiliate" includes but is  
32 not limited to a person that directly, or indirectly through  
33 one or more intermediaries, controls, is controlled by, or is  
34 under common control with a person receiving, obtaining, or  
35 operating under a franchise agreement with a municipality to



1 provide cable ~~service~~ or video service through merger, sale,  
2 assignment, restructuring, or any other type of transaction.  
3 6. If a competitive cable ~~service provider~~ or a ~~competitive~~  
4 video service provider applies for a certificate of franchise  
5 authority to operate within a municipality, the incumbent  
6 cable provider may, at its discretion, apply for a certificate  
7 of franchise authority for that same municipality. Such  
8 application shall be automatically granted on the same day  
9 as a competitive cable ~~service provider~~ or ~~competitive~~ video  
10 service provider files a thirty days' notice of offering  
11 service as required pursuant to subsection 4. The franchise  
12 agreement with the municipality is terminated on the date the  
13 board issues the certificate of franchise authority to an  
14 incumbent cable provider. The terms and conditions of the  
15 certificate of franchise authority shall be the same as the  
16 terms and conditions of a competitive cable ~~service provider~~ or  
17 a ~~competitive~~ video service provider pursuant to this chapter  
18 and shall replace the terms and conditions of the franchise  
19 agreement previously granted by the municipality.

20 Sec. 12. Section 477A.3, subsection 1, paragraphs a, c, d,  
21 and f, Code 2024, are amended to read as follows:

22 a. That the applicant has filed or will timely file with  
23 the federal communications commission all forms required by  
24 the commission in advance of offering cable ~~service~~ or video  
25 service in this state.

26 c. That the applicant agrees to comply with all applicable  
27 state laws and nondiscriminatory municipal ordinances and  
28 regulations regarding the use and occupation of a public  
29 right-of-way in the delivery of the cable ~~service~~ or video  
30 service, to the extent consistent with this chapter, including  
31 the police powers of the municipalities in which the service  
32 is delivered.

33 d. A description of the service area to be served and the  
34 municipalities to be served by the applicant, which may include  
35 certain designations of unincorporated areas. This description

1 shall be updated by the applicant prior to the expansion of  
2 cable ~~service~~ or video service to a previously undesignated  
3 service area and, upon such expansion, notice shall be given to  
4 the board of the service area to be served by the applicant.

5 *f.* Documentation that the applicant possesses sufficient  
6 managerial, technical, and financial capability to provide the  
7 cable ~~service~~ or video service proposed in the service area.

8 Sec. 13. Section 477A.3, subsection 1, paragraph g, Code  
9 2024, is amended by striking the paragraph.

10 Sec. 14. Section 477A.3, subsections 5 and 9, Code 2024, are  
11 amended to read as follows:

12 5. The certificate of franchise authority issued by the  
13 board shall contain all of the following:

14 *a.* A grant of authority to provide cable ~~service~~ or video  
15 service in the service area designated in the application.

16 *b.* A grant of authority to use and occupy the public  
17 right-of-way ~~in the delivery~~ for the purpose of erecting,  
18 maintaining, and operating plants and systems for the provision  
19 of cable ~~service~~ or video service, subject to the laws of this  
20 state, including the police powers of the municipalities in  
21 which the service is delivered.

22 *c.* A statement that the grant of authority provided by the  
23 certificate is subject to the lawful operation of the cable  
24 ~~service~~ or video service by the applicant or the applicant's  
25 successor.

26 *d.* A statement that the franchise is for a term of ~~ten~~  
27 twenty-five years, is renewable under the terms of this  
28 section, and is nonexclusive.

29 9. The certificate of franchise authority issued by the  
30 board may be terminated by a person providing cable ~~service~~ or  
31 video service by submitting written notice to the board and  
32 any affected municipality. Neither the board nor an affected  
33 municipality shall have authority to review or require approval  
34 of such termination.

35 Sec. 15. Section 477A.3, subsection 6, paragraph a, Code

1 2024, is amended to read as follows:

2     *a.* If the holder of a certificate of franchise authority  
3 fails to commence operation of a cable ~~system~~ or video service  
4 network within twelve months from the date the application is  
5 granted, the board may determine that the applicant is not in  
6 compliance with the certificate of franchise authority and may  
7 revoke the certificate.

8     Sec. 16. Section 477A.3, subsection 7, paragraph a, Code  
9 2024, is amended to read as follows:

10     *a.* In the event that an applicant granted a certificate  
11 of franchise authority subsequently ceases to engage in  
12 construction or operation of a cable ~~system~~ or video service  
13 network and is no longer providing service, the applicant  
14 shall notify the municipality, the board, and the incumbent  
15 cable provider on the date that construction or service is  
16 terminated.

17     Sec. 17. Section 477A.4, Code 2024, is amended to read as  
18 follows:

19     **477A.4 Applicability to federal law.**

20     To the extent required by applicable law, a certificate of  
21 franchise authority issued under this chapter shall constitute  
22 a "franchise" for the purposes of 47 U.S.C. §541(b)(1). To  
23 the extent required for the purposes of 47 U.S.C. §521 –  
24 561, only the state of Iowa shall constitute the exclusive  
25 franchising authority for competitive cable ~~service providers~~  
26 and ~~competitive~~ video service providers in this state.

27     Sec. 18. Section 477A.6, subsections 1 and 2, Code 2024, are  
28 amended to read as follows:

29     1. Not later than one hundred eighty days after a request by  
30 a municipality in which a competitive cable ~~service provider~~ or  
31 a ~~competitive~~ video service provider is providing cable ~~service~~  
32 or video service, the holder of the certificate of authority  
33 for that municipality shall designate a sufficient amount of  
34 capacity on the certificate holder's communications network  
35 to allow the provision of a comparable number of public,

1 educational, and governmental channels that the incumbent cable  
2 provider in the municipality has activated and provided in the  
3 municipality under the terms of a franchise agreement with a  
4 municipality prior to July 1, 2007. If no such channels are  
5 active, the municipality may request a maximum of three public,  
6 educational, and governmental channels for a municipality  
7 with a population of at least fifty thousand, and a maximum  
8 of two public, educational, and governmental channels for a  
9 municipality with a population of less than fifty thousand.

10     *a.* The public, educational, and governmental content to  
11 be provided pursuant to this section and the operation of  
12 the public, educational, and governmental channels shall be  
13 the responsibility of the municipality receiving the benefit  
14 of such capacity. The holder of a certificate of franchise  
15 authority shall be responsible only for the transmission of  
16 such content, subject to technological restraints.

17     *b.* The municipality receiving capacity under this section  
18 shall ensure that all transmissions, content, or programming to  
19 be transmitted by the holder of the certificate of franchise  
20 authority are provided or submitted to the competitive  
21 ~~cable service provider~~ or ~~competitive~~ video service provider  
22 in a manner or form that is capable of being accepted and  
23 transmitted by the competitive cable ~~service provider~~ or  
24 ~~competitive~~ video service provider, without requirement for  
25 additional alteration or change in the content, over the  
26 particular network of the competitive cable ~~service provider~~  
27 or ~~competitive~~ video service provider, which is compatible  
28 with the technology or protocol utilized by the competitive  
29 cable ~~service provider~~ or ~~competitive~~ video service provider  
30 to deliver services. At its election the municipality may  
31 reasonably request any cable ~~service provider~~ or video service  
32 provider to make any necessary change to the form of any  
33 programming, furnished for transmission, which shall be charged  
34 to the municipality, not to exceed the provider's incremental  
35 costs. The municipality shall have up to twelve months to

1 reimburse the cable ~~service provider~~ or video service provider.  
2 The provision of such transmissions, content, or programming  
3 to the competitive cable ~~service provider~~ or ~~competitive~~ video  
4 service provider shall constitute authorization for such  
5 holder to carry such transmissions, content, or programming,  
6 at the holder's option, beyond the jurisdictional boundaries  
7 stipulated in any franchise agreement.

8 2. Where technically feasible, a competitive cable ~~service~~  
9 ~~provider~~ or ~~competitive~~ video service provider that is a holder  
10 of a certificate of franchise authority and an incumbent  
11 cable provider shall use reasonable efforts to interconnect  
12 the cable or video communications network systems of the  
13 certificate holder and incumbent cable provider for the purpose  
14 of providing public, educational, and governmental programming.  
15 Interconnection may be accomplished by direct cable, microwave  
16 link, satellite, or other reasonable method of connection. A  
17 holder of a certificate of franchise authority and an incumbent  
18 cable provider shall negotiate in good faith and an incumbent  
19 cable provider shall not withhold interconnection of public,  
20 educational, or governmental channels.

21 Sec. 19. Section 477A.7, subsections 1 and 3, Code 2024, are  
22 amended to read as follows:

23 1. a. In any service area in which a competitive cable  
24 ~~service provider~~ or a ~~competitive~~ video service provider  
25 holding a certificate of franchise authority offers or provides  
26 cable ~~service~~ or video service, the competitive cable ~~service~~  
27 ~~provider~~ or ~~competitive~~ video service provider shall calculate  
28 and pay a franchise fee to the municipality with authority to  
29 grant a certificate of franchise authority in that service area  
30 upon the municipality's written request. If the municipality  
31 makes such a request, the franchise fee shall be due and paid  
32 to the municipality on a quarterly basis, not later than  
33 forty-five days after the close of the quarter, and shall be  
34 calculated as a percentage of gross revenues. The municipality  
35 shall not demand any additional franchise fees from the

1 competitive cable ~~service provider~~ or ~~competitive~~ video service  
2 provider, and shall not demand the use of any other calculation  
3 method for the franchise fee.

4     *b.* All cable ~~service providers~~ and video service providers  
5 shall pay a franchise fee at the same percent of gross revenues  
6 as had been assessed on the incumbent cable provider by the  
7 municipality as of January 1, 2007, and such percentage shall  
8 continue to apply for the period of the remaining term of the  
9 existing franchise agreement with the municipality. Upon  
10 expiration of the period of the remaining term of the agreement  
11 with the incumbent cable service provider, a municipality may  
12 request an increase in the franchise fee up to five percent of  
13 gross revenues.

14     *c.* A provider who is both a competitive cable ~~service~~  
15 ~~provider~~ and a ~~competitive~~ video service provider shall be  
16 subject to and only be required to pay one franchise fee to a  
17 municipality under this subsection regardless of whether the  
18 provider provides both cable service and video service.

19     *d.* At the request of a municipality and not more than once  
20 per year, an independent auditor may perform reasonable audits  
21 of the competitive cable ~~service provider's~~ or ~~competitive~~  
22 video service provider's calculation of the franchise fee under  
23 this subsection. The municipality shall bear the costs of  
24 any audit requested pursuant to this subsection, unless the  
25 audit discloses that the competitive cable ~~service provider~~ or  
26 ~~competitive~~ video service provider has underpaid franchise fees  
27 by more than five percent, in which case the competitive cable  
28 ~~service provider~~ or ~~competitive~~ video service provider shall  
29 pay all of the reasonable and actual costs of the audit.

30     *e.* A competitive cable ~~service provider~~ or ~~competitive~~ video  
31 service provider may identify and collect the amount of the  
32 franchise fee as a separate line item on the regular bill of  
33 each subscriber.

34     3. *a.* If an incumbent cable provider is required by  
35 a franchise agreement as of January 1, 2007, to provide

1 institutional network capacity to a municipality for use by  
2 the municipality for noncommercial purposes, the incumbent  
3 cable provider and any subsequent holder of a certificate of  
4 franchise authority shall provide support only for the existing  
5 institutional network on a pro rata basis per customer. Any  
6 financial support provided for an institutional network shall  
7 be limited to ongoing maintenance and support of the existing  
8 institutional network. This subsection shall be applicable  
9 only to a cable ~~service provider's~~ or video service provider's  
10 first certificate of franchise authority issued under this  
11 chapter, and shall not apply to any subsequent renewals. For  
12 the purposes of this subsection, maintenance and support shall  
13 only include the reasonable incremental cost of moves, changes,  
14 and restoring connectivity of the fiber or coaxial cable lines  
15 up to a demarcation point at the building.

16 *b.* For purposes of this subsection, the number of customers  
17 of a cable ~~service provider~~ or video service provider shall  
18 be determined based on the relative number of subscribers in  
19 that municipality at the end of the prior calendar year as  
20 reported to the municipality by all incumbent cable providers  
21 and holders of a certificate of franchise authority. Any  
22 records showing the number of subscribers shall be considered  
23 confidential records pursuant to section 22.7. The incumbent  
24 cable provider shall provide to the municipality, on an annual  
25 basis, the maintenance and support costs of the institutional  
26 network, subject to an independent audit. A municipality  
27 acting under this subsection shall notify and present a bill  
28 to competitive cable ~~service providers~~ or competitive video  
29 service providers for the amount of such support on an annual  
30 basis, beginning one year after issuance of the certificate of  
31 franchise authority. The annual institutional network support  
32 shall be due and paid by the providers to the municipality in  
33 four quarterly payments, not later than forty-five days after  
34 the close of each quarter. The municipality shall reimburse  
35 the incumbent cable provider for the amounts received from

S-5222 (Continued)

1 competitive cable ~~service providers~~ or competitive video  
2 service providers.

3 c. This subsection shall not apply if the incumbent  
4 cable service provider is a municipal utility providing  
5 telecommunications services under section 388.10.

6 Sec. 20. Section 477A.10, subsection 2, Code 2024, is  
7 amended to read as follows:

8 2. A competitive cable ~~service provider~~ or competitive  
9 video service provider holding a certificate of franchise  
10 authority shall not deny access to any group of potential  
11 residential subscribers because of the income of residents in  
12 the local area in which such group resides.

13 Sec. 21. Section 477A.10, subsection 3, paragraph a,  
14 subparagraph (3), Code 2024, is amended to read as follows:

15 (3) These dwelling units do not have cable or video service  
16 available from another cable ~~service provider~~ or video service  
17 provider.

18 Sec. 22. Section 477A.10, subsection 3, paragraph b, Code  
19 2024, is amended to read as follows:

20 b. This subsection shall be applicable only after the first  
21 date on which the video service provider operating under a  
22 certificate of franchise authority is providing cable ~~service~~  
23 or video service to more than fifty percent of all cable and  
24 video subscribers receiving cable or video service from the  
25 holders of certificates of franchise authority and any other  
26 providers of cable or video services operating under franchise  
27 agreements with a municipality.>

By MIKE KLIMESH

S-5222 FILED APRIL 19, 2024

ADOPTED



SENATE FILE 2368

S-5209

- 1 Amend the amendment, S-5202, to Senate File 2368, as  
2 follows:
- 3 1. By striking page 3, line 30, through page 4, line 6.
  - 4 2. Page 4, by striking lines 10 and 11 and inserting  
5 <districts and to charter school and open enrollment funding.>

By KERRY GRUENHAGEN

S-5209 FILED APRIL 19, 2024

ADOPTED

HOUSE AMENDMENT TO  
SENATE FILE 2368

S-5221

1 Amend Senate File 2368, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 3, after line 26 by inserting:

4 <DIVISION \_\_\_\_  
5 CHARTER SCHOOL STUDENTS — PARTICIPATION IN ATHLETICS

6 Sec. \_\_\_\_ . NEW SECTION. 256E.13 Students receiving  
7 instruction over the internet — participation in activities in  
8 district of residence.

9 1. A student enrolled in a charter school who receives  
10 educational instruction and course content primarily over the  
11 internet may participate in any cocurricular or extracurricular  
12 activities offered to children in the student's grade or group  
13 and sponsored by the district of residence under the same  
14 conditions and requirements as the students enrolled in the  
15 district of residence. The student may participate in not more  
16 than two cocurricular or extracurricular activities during a  
17 school year unless the resident district approves the student's  
18 participation in additional activities. The student shall  
19 comply with the eligibility, conduct, and other requirements  
20 relating to the activity that are established by the district  
21 of residence for any student who applies to participate or who  
22 is participating in the activity.

23 2. If a student participates in a cocurricular or  
24 extracurricular activity in accordance with this section,  
25 the district of residence may charge the charter school  
26 up to two hundred dollars per activity, for up to two  
27 activities. For a cocurricular activity, one semester shall  
28 equal one activity. Extracurricular activities for which a  
29 resident district may charge up to two hundred dollars per  
30 activity for up to two activities under this section include  
31 interscholastic athletics, music, drama, and any other activity  
32 with a general fund expenditure exceeding five thousand  
33 dollars annually. A student may participate in additional  
34 extracurricular activities at the discretion of the resident  
35 district. The resident district may charge the student a fee

1 for participation in such cocurricular or extracurricular  
2 activities equivalent to the fee charged to and paid in the  
3 same manner by other resident students.

4 Sec. \_\_\_\_\_. Section 280.13A, subsection 1, Code 2024, is  
5 amended to read as follows:

6 1. If a school district, ~~or nonpublic school,~~ or charter  
7 school operating under section 256E.5 does not provide an  
8 interscholastic activity for its students, the board of  
9 directors of that school district, ~~or the authorities in~~  
10 charge of the nonpublic school, or governing board of the  
11 charter school may complete an agreement with another school  
12 district, ~~or nonpublic school,~~ or charter school operating  
13 under section 256E.5 to provide for the eligibility of its  
14 students in interscholastic activities provided by that other  
15 school district, ~~or nonpublic school,~~ or charter school. A  
16 copy of each agreement completed under this section shall be  
17 filed with the appropriate organization as organization is  
18 defined in section 280.13 not later than April 30 of the school  
19 year preceding the school year in which the agreement takes  
20 effect, unless an exception is granted by the organization  
21 for good cause. An agreement completed under this section  
22 shall be deemed approved unless denied by the organization  
23 within ten days after its receipt. The organization shall  
24 determine whether an agreement would substantially prejudice  
25 the interscholastic activities of other schools. An agreement  
26 denied by the organization under this section may be appealed  
27 to the state board of education under chapter 290.>

28 2. Title page, by striking lines 2 and 3 and inserting  
29 <related to the sale of real property by school districts,  
30 charter school and open enrollment funding, and the  
31 participation in school activities by students enrolled in  
32 charter schools.>

33 3. By renumbering as necessary.

S-5221 (Continued)

[S-5221](#) FILED APRIL 19, 2024

CONCURRED

SENATE FILE 2395

S-5219

1 Amend the House amendment, S-5189, to Senate File 2395, as  
2 passed by the Senate, as follows:

3 1. By striking page 1, line 1, through page 5, line 6, and  
4 inserting:

5 <Amend Senate File 2395, as passed by the Senate, as follows:

6 1. By striking everything after the enacting clause and  
7 inserting:

8 <Section 1. OPIOID SETTLEMENT FUND — APPROPRIATIONS — FY  
9 2024-2025. There is appropriated from the opioid settlement  
10 fund created in section 12.51 to the department of health and  
11 human services for the fiscal year beginning July 1, 2024, and  
12 ending June 30, 2025, the following amounts, or so much thereof  
13 as is necessary, for the purposes designated:

14 1. For a youth substance use treatment and recovery campus  
15 in a central Iowa county with a population between 98,000 and  
16 99,000 based on the 2020 federal decennial census:

17 ..... \$ 3,000,000

18 2. For a nonprofit organization headquartered in a city  
19 with a population between 24,500 and 25,000 as determined by  
20 the 2020 federal decennial census, that is a member of the Iowa  
21 substance use and problem gambling services integrated provider  
22 network and specializes in the treatment and prevention of  
23 co-occurring mental health and substance use disorders for  
24 adolescents and adults, to be used for renovation and expansion  
25 of a nature-based recovery campus to provide co-occurring  
26 assessment, treatment, and prevention services for both  
27 adolescents and adults who are suffering from mental health  
28 and substance use disorders, including outpatient, residential  
29 treatment, and detoxification:

30 ..... \$ 8,000,000

31 3. To provide funding for the renewal, extension, and  
32 expansion of an opioid addiction prevention surgery support  
33 services agreement entered into by the Iowa attorney general's  
34 office that became effective October 1, 2022, to provide  
35 surgery care management services to facilitate the reduction

S-5219 (Continued)

1 of post-surgery opioid use and to optimize therapeutic,  
2 humanistic, and economic results from surgery and surgical  
3 recovery:  
4 ..... \$ 1,541,700>  
5 2. Title page, by striking lines 1 through 3 and inserting  
6 <An Act relating to the opioid settlement fund, and making  
7 appropriations.>>

By MARK COSTELLO  
TIM KRAAYENBRINK

[S-5219](#) FILED APRIL 19, 2024  
ADOPTED

HOUSE AMENDMENT TO  
SENATE FILE 2396

S-5231

1 Amend Senate File 2396, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 23, after line 20 by inserting:

4 <DIVISION \_\_\_\_

5 COMMUNICATIONS IN PROFESSIONAL CONFIDENCE

6 Sec. \_\_\_\_ . Section 622.10, subsection 9, paragraph a, Code  
7 2024, is amended to read as follows:

8 a. A peer support ~~group~~ counselor or individual present  
9 for a individual or group crisis intervention who obtains  
10 information from an officer or a civilian employee of a law  
11 enforcement agency, emergency management agency, emergency  
12 medical services agency, or fire department by reason of the  
13 counselor's capacity as a peer support group counselor or an  
14 individual's presence for a group crisis intervention shall not  
15 be allowed, ~~in giving testimony~~, to disclose any confidential  
16 communication properly entrusted to the counselor or individual  
17 present for a an individual or group crisis intervention by  
18 the officer or civilian employee while receiving counseling or  
19 group crisis intervention, including in giving testimony.

20 Sec. \_\_\_\_ . Section 622.10, subsection 9, paragraph c,  
21 subparagraphs (1) and (2), Code 2024, are amended to read as  
22 follows:

23 (1) "*Officer*" means a certified law enforcement officer,  
24 fire fighter, emergency medical technician or medical provider,  
25 paramedic, corrections officer, detention officer, jailer,  
26 probation or parole officer, ~~communications officer~~ public  
27 safety telecommunicator, dispatcher, emergency management  
28 coordinator under chapter 29C, or any other law enforcement  
29 officer certified by the Iowa law enforcement academy and  
30 employed by a city, county, or state agency.

31 (2) "~~Peer support group counselor~~" "Peer support counselor"  
32 means a law enforcement officer, fire fighter, civilian  
33 employee of a law enforcement agency or fire department, or a  
34 nonemployee counselor who has been designated as a peer support  
35 group counselor by a sheriff, police chief, fire chief, or

1 department head of a law enforcement agency, fire department,  
2 or emergency medical services agency, and who has received  
3 training to provide emotional and moral support and counseling  
4 to an officer or group who needs those services as a result of  
5 an incident in which the officer or group was involved while  
6 acting in the officer's or group's official capacity.>

7 2. Page 23, after line 20 by inserting:

8 <DIVISION \_\_\_\_  
9 LENGTH OF SERVICE AWARD PROGRAMS

10 Sec. \_\_\_\_ . Section 99G.39, Code 2024, is amended by adding  
11 the following new subsection:

12 NEW SUBSECTION. 5A. Two million dollars in lottery revenues  
13 shall be transferred each fiscal year to the length of service  
14 award program grant fund created in section 100B.52 prior to  
15 deposit of the lottery revenues in the general fund of the  
16 state pursuant to section 99G.40.

17 Sec. \_\_\_\_ . NEW SECTION. 100B.51 **Length of service award**  
18 **programs — authorization.**

19 The governing body of a municipality, as defined in section  
20 100B.21, is authorized to establish a length of service award  
21 program for volunteer fire fighters as defined in section  
22 85.61, emergency medical care providers as defined in section  
23 147A.1 who are volunteers, and reserve peace officers as  
24 defined in section 80D.1A. The program shall provide length  
25 of service awards, as described in section 457(e)(11) of the  
26 Internal Revenue Code, to volunteer fire fighters, volunteer  
27 emergency medical care providers, and reserve peace officers  
28 serving a municipality that elects to establish a program. The  
29 program shall be designed to treat awards from the program as  
30 a tax-deferred benefit under the Internal Revenue Code. The  
31 governing body of the municipality shall, in consultation with  
32 the chief or other person in command of the fire department  
33 and police department serving the municipality, as applicable,  
34 adopt guidelines providing for eligibility requirements for  
35 participation by volunteer fire fighters, volunteer emergency



1 medical care providers, and reserve peace officers, minimum  
2 vesting requirements, distribution requirements, and such other  
3 guidelines as deemed necessary to operate the program.

4 Sec. \_\_\_\_\_. NEW SECTION. 100B.52 Length of service award  
5 program grant fund — appropriation.

6 1. A length of service award program grant fund is created  
7 in the state treasury under the control of the department of  
8 revenue. The fund shall consist of all moneys appropriated to  
9 the fund.

10 2. Moneys in the length of service award program grant fund  
11 are appropriated to the department of revenue for the purpose  
12 of providing grants to municipalities that have established  
13 a length of service award program as described in section  
14 100B.51 to provide contributions to the program on behalf  
15 of participants in the program. The department of revenue  
16 shall adopt rules pursuant to chapter 17A establishing a grant  
17 application process. The rules must require a municipality to  
18 electronically file the grant application with the department  
19 of revenue. The grant process shall provide for up to a  
20 dollar-for-dollar funding match from a municipality that has  
21 established a length of service award program, not to exceed  
22 five hundred dollars per person in the program receiving the  
23 grant. If the amount in the fund is insufficient to pay all the  
24 eligible grants in a fiscal year, the director of revenue shall  
25 prorate the moneys awarded to each municipality. The grant  
26 process shall allow a municipality to use moneys received to  
27 fund the program from gifts, devises, bequests, or any other  
28 source for purposes of providing the funding match required by  
29 this subsection.

30 3. Notwithstanding section 12C.7, subsection 2, interest or  
31 earnings on moneys deposited in the fund shall be credited to  
32 the fund. Notwithstanding section 8.33, moneys credited to the  
33 fund shall not revert at the close of a fiscal year.

34 Sec. \_\_\_\_\_. EFFECTIVE DATE. This division of this Act takes  
35 effect January 1, 2025.>

S-5231 (Continued)

- 1 3. Title page, line 1, after <to> by inserting <confidential
- 2 communications and to>
- 3 4. Title page, line 5, after <thresholds,> by inserting
- 4 <implementing a local tax-deferred benefit,>
- 5 5. By renumbering as necessary.

[S-5231](#) FILED APRIL 19, 2024

SENATE FILE 2409

S-5228

1 Amend Senate File 2409 as follows:

2 1. Page 24, after line 30 by inserting:

3 <Sec. \_\_\_\_\_. Section 8.57C, subsection 3, paragraph a, Code  
4 2024, is amended by striking the paragraph and inserting in  
5 lieu thereof the following:

6 a. There is appropriated from the general fund of the  
7 state to the technology reinvestment fund for the fiscal year  
8 beginning July 1, 2025, and for each subsequent fiscal year  
9 thereafter, the sum of seventeen million five hundred thousand  
10 dollars.>

11 2. Page 24, line 31, by striking <a,>

12 3. Page 30, after line 33 by inserting:

13 <Sec. \_\_\_\_\_. NEW SECTION. 8.92 Cybersecurity.

14 1. It is the intent of the general assembly that state  
15 and local governmental entities work collaboratively in a  
16 whole-of-state approach to protect against cybersecurity risks  
17 and threats to information systems owned or operated by, or on  
18 behalf of, state and local governmental entities. State and  
19 local governmental entities shall take steps to modernize their  
20 approach to cybersecurity, including by adopting cybersecurity  
21 best practices wherever possible.

22 2. A state or local governmental entity that complies  
23 with chapter 554G by implementing a cybersecurity program, as  
24 described in chapter 554G, shall be deemed a covered entity,  
25 as defined in section 554G.1.

26 3. The department shall establish a cybersecurity reporting  
27 function for local governments. The cybersecurity reporting  
28 function must include but is not limited to all of the  
29 following capabilities:

30 a. A hotline available continuously for local government  
31 reporting of cybersecurity incidents resulting in system  
32 outages or data breaches.

33 b. A method for the reporting of local government  
34 cybersecurity protections including the presence of multifactor  
35 authentication, event logging, use of data encryption at rest

1 and in transit, the ability to reconstitute systems in the  
2 event of data loss, use of the “.gov” internet domain, and  
3 related cybersecurity practices.

4 4. The department is authorized to provide support to all  
5 state and local governmental entities in furtherance of this  
6 section, in accordance with fee schedules established by the  
7 department. The department may retain fees collected under  
8 this subsection in a fund created under section 8B.13.

9 5. The department is authorized to establish a grant program  
10 to support local governments and political subdivisions of  
11 the state in addressing cybersecurity for information systems  
12 owned or operated by, or on behalf of, state, local, or tribal  
13 governments. Contingent on a specific appropriation by the  
14 general assembly, the department may award grants to local  
15 governments and political subdivisions of the state under  
16 the program for such purposes. The department may establish  
17 criteria for grant program priorities, as well as policies and  
18 procedures relating to the program.>

19 4. Page 31, by striking lines 27 through 29 and inserting  
20 <event logging and correlation, and content caching. Network  
21 services ~~do not also include services provided by cybersecurity~~  
22 support and information technology support for the public  
23 broadcasting division of the department of education. “Network  
24 services” does not extend to control of the federally licensed  
25 television airwaves.>

26 5. Page 42, line 1, after <funds> by inserting <, and also  
27 includes the Iowa state association of counties, the Iowa  
28 league of cities, and the Iowa association of school boards>

29 6. Page 55, after line 24 by inserting:

30 <6. a. The department shall, when feasible, prioritize the  
31 procurement of cloud computing solutions and other information  
32 technology and related services that are not hosted on premises  
33 by the state. The department may contract for multiple cloud  
34 computing solutions. The ownership of state data stored within  
35 cloud computing solutions shall remain with the state.

1     b. The department shall make reasonable efforts to ensure  
2 the portability of state data stored within cloud computing  
3 solutions. The department shall develop contractual terms  
4 and conditions for cloud computing solutions to ensure the  
5 confidentiality, integrity, and availability of state data and  
6 to maximize cybersecurity protections.

7     c. For purposes of this subsection, "cloud computing  
8 solutions" means the same as described in section 8.2,  
9 subsection 20, paragraph "1".>

10     7. Page 55, line 25, by striking <6.> and inserting <~~6.~~ 7.>

11     8. Page 55, line 27, by striking <5> and inserting <5 6>

12     9. Page 55, line 28, by striking <7.> and inserting <8.>

13     10. Page 58, after line 22 by inserting:

14     <Sec. \_\_\_\_ . NEW SECTION. **546.13 Confidential records and**  
15 **data.**

16     1. Notwithstanding sections 8E.104 and 8E.209, the  
17 department of insurance and financial services shall not share  
18 or provide to the department of management any trade secrets,  
19 information regulated by third parties, or information deemed  
20 confidential by law or contractual commitment.

21     2. The department of management shall not be the lawful  
22 custodian of any department of insurance and financial services  
23 records or data for purposes of chapter 22. Information  
24 provided to the department of management pursuant to sections  
25 8E.104 and 8E.209 shall remain confidential information of  
26 the department of insurance and financial services, and any  
27 statistical information derived from such information shall  
28 only be disseminated by the department of management in  
29 anonymized and aggregate form.>

30     11. By renumbering as necessary.

By MIKE BOUSSELOT

[S-5228](#) FILED APRIL 19, 2024

ADOPTED

HOUSE AMENDMENT TO  
SENATE FILE 2411

S-5230

1 Amend Senate File 2411, as passed by the Senate, as follows:

2 1. Page 7, after line 7 by inserting:

3 <4. This section is repealed July 1, 2029.>

4 2. By striking page 7, line 30, through page 10, line 10,  
5 and inserting:

6 <Sec. \_\_\_\_\_. Section 256.228, subsection 1, paragraph g,  
7 subparagraph (2), Code 2024, is amended to read as follows:

8 (2) Completes and submits application forms required by the  
9 commission, including the free application for federal student  
10 aid; applies for all available state and federal financial  
11 aid; attends orientation in person or virtually; registers  
12 for classes with the assistance of an academic advisor;  
13 and participates in academic and career advising sessions  
14 required under the eligible program. ~~To receive a renewal of~~  
15 ~~a scholarship awarded under this section, an eligible student~~  
16 ~~must annually submit a new application to the commission for~~  
17 ~~reevaluation of eligibility.~~

18 Sec. \_\_\_\_\_. Section 256.228, subsection 1, paragraph g, Code  
19 2024, is amended by adding the following new subparagraph:

20 NEW SUBPARAGRAPH. (5) Has a student aid index of less than  
21 or equal to twenty thousand dollars at the time of initial  
22 application, as determined by the application forms submitted  
23 pursuant to subparagraph (2), including the free application  
24 for federal student aid.

25 Sec. \_\_\_\_\_. Section 256.228, subsection 3, paragraph d, Code  
26 2024, is amended to read as follows:

27 *d.* A future ready Iowa skilled workforce last-dollar  
28 scholarship shall be awarded ~~on an annual basis, requiring~~  
29 ~~reapplication by an eligible student each year~~ for a two-year  
30 period, or prior to the expiration of a two-year period if  
31 the student earns the credential or associate degree sought  
32 within such period. Scholarship payments shall be allocated  
33 equally among the semesters, or the equivalent, and paid upon  
34 certification by the eligible institution that the student  
35 meets the requirements of subsection 1, paragraph "g".

S-5230 (Continued)

1     Sec. \_\_\_\_ . EMERGENCY RULES. The college student aid  
2 commission, in consultation with the department of workforce  
3 development, may adopt emergency rules under section 17A.4,  
4 subsection 3, and section 17A.5, subsection 2, paragraph "b",  
5 to implement the provisions of this division of this Act and  
6 the rules shall be effective immediately upon filing unless  
7 a later date is specified in the rules. Any rules adopted  
8 in accordance with this section shall also be published as a  
9 notice of intended action as provided in section 17A.4.>  
10     3. By renumbering as necessary.

S-5230 FILED APRIL 19, 2024

CONCURRED

HOUSE AMENDMENT TO  
SENATE FILE 2427

S-5232

1 Amend Senate File 2427, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 19, after line 29 by inserting:

4 <DIVISION \_\_\_\_  
5 GAMBLING REGULATIONS

6 Sec. \_\_\_\_ . Section 99F.4, subsection 24, Code 2024, is  
7 amended to read as follows:

8 24. a. To conduct a socioeconomic study on the impact of  
9 gambling on Iowans, every eight years beginning in calendar  
10 year 2013, and issue a report on that study. The commission  
11 shall ensure that the results of each study are readily  
12 accessible to the public.

13 b. The report on the study shall include all of the  
14 following:

15 (1) Information on the financial and societal impact of  
16 gambling.

17 (2) An analysis of problem gambling and treatment programs.

18 (3) An evaluation of existing excursion gambling boats,  
19 gambling structures, and pari-mutuel racetracks located in  
20 rural areas or near the state border, if a new license is  
21 awarded.

22 (4) A comprehensive assessment of potential gambling market  
23 conditions.

24 (5) An evaluation of the effects on the gambling market from  
25 competitive gambling locations located within sixty miles of  
26 the state.

27 (6) An evaluation of the effects on attracting out-of-state  
28 tourists to existing excursion gambling boats, gambling  
29 structures, and pari-mutuel racetracks located near the state  
30 border.

31 (7) An evaluation of the effects on existing qualified  
32 sponsoring organizations and potential reductions in annual  
33 distributions made by the sponsoring organization, if a new  
34 license is awarded.

35 (8) The percentage ownership of existing gambling boats,



1 gambling structures, and pari-mutuel racetracks by residents of  
2 this state versus any applicant.

3 (9) A comprehensive study of new potential adjusted gross  
4 receipts after awarding a new license and the level of gambling  
5 saturation with a sixty-mile radius of any existing excursion  
6 gambling boat, gambling structure, or racetrack enclosure.

7 (10) Criminal statistics near existing excursion gambling  
8 boats, gambling structures, or racetrack enclosures, and near  
9 any potential locations of an excursion gambling boat, gambling  
10 structure, or racetrack enclosure.

11 (11) An analysis of the impact on community services,  
12 including public safety expenditures, fire protection,  
13 infrastructure improvements, and other capital project  
14 expenditures in counties.

15 Sec. \_\_\_\_ . Section 99F.5A, Code 2024, is amended to read as  
16 follows:

17 **99F.5A Limitations on issuance of licenses to conduct**  
18 **gambling games.**

19 1. a. Commencing June 1, 2022, through June 30, 2029,  
20 the total number of licenses issued by the commission to  
21 conduct gambling games on an excursion gambling boat, at a  
22 gambling structure, or at a pari-mutuel racetrack shall not  
23 exceed nineteen subject to the requirements of this ~~section~~  
24 subsection.

25 ~~2.~~ b. Licenses to conduct gambling games shall be  
26 restricted to those counties where an excursion gambling boat,  
27 gambling structure, or racetrack enclosure was operating and  
28 licensed to conduct gambling games on June 1, 2022.

29 ~~3.~~ c. The commission shall be authorized to take any of  
30 the following actions concerning the issuance of licenses to  
31 conduct gambling games:

32 ~~a.~~ (1) A gambling games licensee may move to a new location  
33 within the same county and retain the gambling games license.

34 ~~b.~~ (2) A licensed facility may be sold and a new gambling  
35 games license issued for operation in the same county.

1 ~~e.~~ (3) If a license to conduct gambling games is  
2 surrendered, not renewed, or revoked, a new gambling games  
3 license may be issued for operation in the same county.

4 ~~4. d.~~ This ~~section~~ subsection is repealed June 30, 2024  
5 2029.

6 2. On or after July 1, 2029, the commission shall not  
7 issue a new license until after the commission has issued the  
8 required socioeconomic study on the impact of gambling on  
9 Iowans during calendar year 2029 in accordance with section  
10 99F.4, subsection 24.

11 Sec. \_\_\_\_\_. Section 99F.6, subsection 5, Code 2024, is amended  
12 to read as follows:

13 5. Before a license is granted, an operator of an excursion  
14 gambling boat shall work with the economic development  
15 authority to promote tourism throughout Iowa and encourage  
16 tourism from other states. Tourism information from local  
17 civic and private persons may be submitted for dissemination.  
18 The commission shall not issue a new license for a new location  
19 that would negatively impact an existing licensee located  
20 in a county contiguous to the Iowa border or located in a  
21 county that qualifies as a rural county. For purposes of this  
22 subsection, "rural county" means a county with a population  
23 of less than thirty thousand as determined by the most recent  
24 population estimate produced by the United States bureau of  
25 census or the most recent decennial census released by the  
26 United States bureau of the census.

27 Sec. \_\_\_\_\_. Section 99F.6, Code 2024, is amended by adding the  
28 following new subsection:

29 NEW SUBSECTION. 10. a. The commission shall not issue a  
30 new license to conduct gambling games if the commission finds  
31 the approval of a new license would cause or do any of the  
32 following:

33 (1) Negatively impact the adjusted gross receipts of an  
34 existing excursion gambling boat, gambling structure, or  
35 racetrack enclosure by more than ten percent.

1 (2) Negatively impact the annual distributions of an  
2 existing qualified sponsoring organization.

3 b. If the commission does not issue a new license to conduct  
4 gambling games in a county, another application shall not be  
5 submitted for that county for eight years from the date of the  
6 decision not to issue the license.

7 Sec. \_\_\_\_\_. Section 99F.10, subsection 8, Code 2024, is  
8 amended to read as follows:

9 8. a. In addition to any other fees required by this  
10 chapter, a person awarded a new license to conduct gambling  
11 games pursuant to section 99F.7 on or after January 1, 2004,  
12 shall pay the applicable initial license fee to the commission  
13 as provided by this subsection. A person awarded a new license  
14 shall pay one-fifth of the applicable initial license fee  
15 immediately upon the granting of the license, one-fifth of the  
16 applicable initial license fee within one year of the granting  
17 of the license, one-fifth of the applicable initial license  
18 fee within two years of the granting of the license, one-fifth  
19 of the applicable initial license fee within three years of  
20 the granting of the license, and the remaining one-fifth of  
21 the applicable initial license fee within four years of the  
22 granting of the license. However, the license fee provided  
23 for in this subsection shall only apply when a new license is  
24 issued to a person for a facility that increases the number  
25 of licensed facilities in the applicable county or counties.  
26 Fees paid pursuant to this subsection are not refundable to the  
27 licensee.

28 b. (1) The initial license fee set forth in this  
29 subparagraph is subject to adjustment pursuant to subparagraph  
30 (2). For purposes of this subsection, the applicable initial  
31 license fee shall be five million dollars if the population  
32 of the county where the licensee shall conduct gambling  
33 games is fifteen thousand or less based upon the most recent  
34 federal decennial census, shall be ten million dollars if the  
35 population of the county where the licensee shall conduct

1 gambling games is more than fifteen thousand and less than one  
2 hundred thousand based upon the most recent federal decennial  
3 census, and shall be twenty million dollars if the population  
4 of the county where the licensee shall conduct gambling games  
5 is one hundred thousand or more based upon the most recent  
6 federal decennial census.

7 (2) (a) For purposes of this subparagraph unless otherwise  
8 required by the context:

9 (i) "Annual inflation factor" means the same as defined in  
10 section 422.4.

11 (ii) "Cumulative inflation factor" means the product of  
12 the annual inflation factor for the calendar year beginning  
13 on January 1, 2004, and all annual inflation factors for  
14 subsequent calendar years as determined pursuant to this  
15 subparagraph. The cumulative inflation factor applies to years  
16 beginning on or after January 1 of the calendar year for which  
17 the latest annual inflation factor has been determined.

18 (iii) The annual inflation factor for the calendar year  
19 beginning on January 1, 2004, is one hundred percent.

20 (b) Commencing with the calendar year beginning January 1,  
21 2005, and for each calendar year thereafter, the commission  
22 shall determine the latest cumulative inflation factor for  
23 each calendar year, and multiply each applicable initial  
24 license fee in subparagraph (1) by the applicable cumulative  
25 inflation factor, and shall round off the resulting product to  
26 the nearest one dollar, and such resulting product shall be  
27 the initial license fee in subparagraph (1) for the year a new  
28 license is awarded.

29 c. Moneys collected by the commission from an initial  
30 license fee paid under this subsection shall be deposited in  
31 the rebuild Iowa infrastructure fund created in section 8.57.

32 Sec. \_\_\_\_. INTERNET GAMING — REVIEW.

33 1. The state racing and gaming commission shall initiate  
34 and coordinate an independent review of regulation frameworks  
35 and the various components implementing internet gaming in the

1 state and its impact on the state's gaming industry.

2 2. a. The review shall take into account the policy  
3 objectives of ensuring and preserving Iowa's competitiveness  
4 in the gaming industry and may consider all of the following:  
5 recent trends in Iowa gaming revenue and the correlation to  
6 gaming attendance at brick and mortar casino locations and a  
7 comparison to gaming trends in other states; estimates of the  
8 potential impact on Iowa gaming revenues, profitability, and  
9 how that might impact Iowa jobs, business vendors, nonprofit  
10 fund sharing, and tax revenues; and the societal impact of  
11 internet gaming and how to ensure safety and security for Iowa  
12 consumers.

13 b. The review shall analyze and report on the illegal  
14 gambling market and the illegal internet gambling market  
15 including all of the following: societal impacts, underage  
16 access, the integrity of illegal gambling games, the payment of  
17 winnings, anti-money laundering aspects, and identity theft.

18 c. The review shall include an assessment of the  
19 effectiveness of problem gambling services in the state.

20 d. The review shall include an assessment of the direct  
21 and indirect employment effects on the surrounding communities  
22 where existing licensees are located.

23 3. The review shall include recommendations for changes in  
24 law and administrative rules and identification of internet  
25 gaming laws and procedures of other states that, if adopted in  
26 Iowa, could enhance and preserve the competitiveness of the  
27 existing gaming industry in the state.

28 4. The state racing and gaming commission shall, and  
29 existing licensees and other interested persons may,  
30 participate in the review. The commission may utilize  
31 additional services to assist in the coordination of the review  
32 and preparation of the report. The commission shall submit  
33 a report with findings and recommendations to the general  
34 assembly by January 1, 2025.>

35 2. Title page, lines 1 and 2, by striking <the duties and

S-5232 (Continued)

1 responsibilities of the department of revenue> and inserting  
2 <state finances and certain regulated industries>

3 3. Title page, line 2, after <wagering,> by inserting  
4 <gambling,>

5 4. By renumbering as necessary.

[S-5232](#) FILED APRIL 19, 2024

HOUSE AMENDMENT TO  
SENATE FILE 2431

S-5215

1 Amend Senate File 2431, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 1, before line 1 by inserting:

4 <Section 1. STATUTE OF LIMITATION MODIFICATION —  
5 LEGISLATIVE FINDINGS. It is the finding of the general  
6 assembly that the following facts and circumstances are  
7 conditions precedent to this modification of an existing Iowa  
8 statute of limitation:

9 1. That legislatively created, after-the-fact exceptions to  
10 the operation of civil statutes of limitation are, in general,  
11 poor public policy.

12 2. Such exceptions tend to erode the rule of law, respect  
13 for the doctrine of equal protection, and due regard for the  
14 sanctity of contracts.

15 3. Notwithstanding such principles, various parties have  
16 represented to the general assembly that a defined and discreet  
17 group of Iowa sexual abuse victims face a grotesque miscarriage  
18 of justice if the operation of sections 614.1 and 614.8 is not  
19 suspended for their benefit.

20 4. These parties have also represented to the general  
21 assembly that the circumstances surrounding the lawsuits  
22 are unlikely to reoccur, and that the proposed retroactive  
23 enlargement of the statute of limitation will not injure any  
24 third party who has not already consented to settlement of  
25 their interests.

26 5. But for the unusual and exceptionally rare circumstances  
27 represented to be present, an after-the-fact enlargement of a  
28 statute of limitation would not be considered.

29 6. The action taken by the general assembly in this matter  
30 is not to be considered or offered in the future as creating  
31 a precedent for future legislative action by the general  
32 assembly.>

33 2. By renumbering as necessary.

S-5215 (Continued)

[S-5215](#) FILED APRIL 19, 2024

CONCURRED



SENATE FILE 2434

S-5211

1 Amend the amendment, S-5201, to Senate File 2434, as  
2 follows:

3 1. Page 1, after line 21 by inserting:

4 <As a condition of receiving the appropriation provided  
5 in this lettered paragraph, the general office of attorney  
6 general shall resume providing or reimbursing a victim of  
7 sexual assault for emergency contraception or other health care  
8 treatment, including abortion, as requested by the victim.>

By JANET PETERSEN

S-5211 FILED APRIL 19, 2024

WITHDRAWN

SENATE FILE 2434

S-5212

1 Amend the amendment, S-5201, to Senate File 2434, as  
2 follows:  
3 1. Page 1, line 33, by striking <5,016,708> and inserting  
4 <10,016,708>

By SARAH TRONE GARRIOTT

S-5212 FILED APRIL 19, 2024

WITHDRAWN

SENATE FILE 2434

S-5213

- 1 Amend the amendment, S-5201, to Senate File 2434, as  
2 follows:
- 3 1. Page 4, line 23, by striking <45,522,762> and inserting  
4 <48,182,744>
- 5 2. Page 4, line 27, by striking <38,887,065> and inserting  
6 <42,615,579>
- 7 3. Page 4, line 31, by striking <57,703,792> and inserting  
8 <60,373,712>
- 9 4. Page 5, line 4, by striking <31,522,181> and inserting  
10 <33,691,213>
- 11 5. Page 5, line 8, by striking <29,729,489> and inserting  
12 <31,903,609>
- 13 6. Page 5, line 12, by striking <11,364,524> and inserting  
14 <11,913,288>
- 15 7. Page 5, line 16, by striking <28,625,610> and inserting  
16 <31,165,462>
- 17 8. Page 5, line 25, by striking <25,512,183> and inserting  
18 <26,643,107>
- 19 9. Page 5, line 29, by striking <33,279,423> and inserting  
20 <34,353,311>
- 21 10. Page 6, after line 5 by inserting:  
22 <3. The department of corrections shall use moneys  
23 appropriated in subsection 1 to increase the starting salary  
24 of a corrections officer to \$24 per hour and to increase  
25 the salary of all other employees of a facility by the same  
26 proportional amount.>
- 27 11. Page 8, line 7, by striking <16,826,981> and inserting  
28 <18,066,265>
- 29 12. Page 8, line 13, by striking <13,637,109> and inserting  
30 <15,332,029>
- 31 13. Page 8, line 19, by striking <8,615,128> and inserting  
32 <10,423,804>
- 33 14. Page 8, line 22, by striking <6,465,898> and inserting  
34 <7,010,084>
- 35 15. Page 8, line 26, by striking <24,328,291> and inserting

S-5213 (Continued)

1 <26,104,825>

2 16. Page 8, line 32, by striking <17,128,661> and inserting  
3 <17,875,243>

4 17. Page 9, line 3, by striking <10,671,655> and inserting  
5 <11,289,263>

6 18. Page 9, line 9, by striking <10,001,148> and inserting  
7 <11,525,888>

8 19. Page 10, after line 1 by inserting:

9 <7. The department of corrections shall use moneys  
10 appropriated in subsection 1 to increase the starting salary  
11 of a corrections officer to \$24 per hour and to increase the  
12 salary of all other employees of a judicial district department  
13 of correctional services by the same proportional amount.>

By NATE BOULTON

[S-5213](#) FILED APRIL 19, 2024

WITHDRAWN

SENATE FILE 2434

S-5214

1 Amend the amendment, S-5201, to Senate File 2434, as  
2 follows:

3 1. Page 15, line 3, by striking <7,092,910> and inserting  
4 <8,092,910>

5 2. Page 15, after line 4 by inserting:

6 <a. Of the moneys appropriated in this subsection,  
7 \$1,000,000 shall be used by the department to award grants to  
8 municipal police departments and county sheriff departments for  
9 any of the following purposes:

10 (1) For the purchase of equipment and training, the  
11 establishment or upgrade of information storage and retrieval  
12 procedures and facilities, and other expenses properly related  
13 to initiating or upgrading a program for peace officers to wear  
14 and operate body cameras while on duty in the community.

15 (2) For recruiting, training, and paying a portion of the  
16 first-year salary and benefits of a community mental health  
17 advocate position within a municipal police department or  
18 county sheriff department.

19 b. A municipal police department or county sheriff  
20 department may make separate applications for each of the two  
21 purposes specified in paragraph "a" to assist peace officers  
22 in identifying individuals who may be in need of mental health  
23 services and to facilitate the connection of such individuals  
24 to mental health providers. Grants awarded under this  
25 subsection are limited to \$50,000 per grant. The department  
26 shall allocate at least 30 percent of available moneys for  
27 grants for each of the two purposes specified in paragraph "a",  
28 provided that adequate qualified applications are received  
29 in each category. The department shall distribute moneys  
30 as equitably as possible to achieve a balanced distribution  
31 of moneys geographically within the state and among large  
32 and small communities. In the alternative, grant moneys may  
33 be used by a municipal police department or county sheriff  
34 department to pay the first-year costs of contracting with an  
35 outside agency to perform similar functions.

S-5214 (Continued)

1 c. Notwithstanding section 8.33, moneys appropriated under  
2 paragraph "a" that remain unencumbered or unobligated at the  
3 close of the fiscal year shall not revert but shall remain  
4 available for expenditure for the purposes designated for  
5 subsequent fiscal years.>

By HERMAN C. QUIRMBACH

[S-5214](#) FILED APRIL 19, 2024

WITHDRAWN

HOUSE AMENDMENT TO  
SENATE FILE 2435

S-5203

1     Amend Senate File 2435, as amended, passed, and reprinted by  
2 the Senate, as follows:

3     1. Page 8, line 14, by striking <11,576,521> and inserting  
4 <11,417,285>

5     2. Page 8, line 16, by striking <11,624,778> and inserting  
6 <11,490,067>

7     3. Page 8, line 18, by striking <10,677,043> and inserting  
8 <10,569,684>

9     4. Page 8, line 20, by striking <5,341,097> and inserting  
10 <5,406,450>

11    5. Page 8, line 22, by striking <13,432,899> and inserting  
12 <13,912,784>

13    6. Page 8, line 24, by striking <10,319,370> and inserting  
14 <10,198,451>

15    7. Page 8, line 26, by striking <15,830,138> and inserting  
16 <15,608,101>

17    8. Page 8, line 28, by striking <20,125,973> and inserting  
18 <19,834,528>

19    9. Page 8, line 30, by striking <36,817,780> and inserting  
20 <36,302,120>

21    10. Page 8, line 32, by striking <40,492,525> and inserting  
22 <40,927,131>

23    11. Page 8, line 34, by striking <13,122,934> and inserting  
24 <13,336,385>

25    12. Page 9, line 1, by striking <14,365,611> and inserting  
26 <14,993,958>

27    13. Page 9, line 3, by striking <5,432,397> and inserting  
28 <5,465,635>

29    14. Page 9, line 5, by striking <16,900,731> and inserting  
30 <16,715,593>

31    15. Page 9, line 7, by striking <9,798,364> and inserting  
32 <9,679,989>

33    16. Page 11, by striking lines 12 through 14 and inserting:  
34     <For general supervision, oversight, compliance, employee  
35 salaries, support, maintenance, and miscellaneous purposes

S-5203 (Continued)

1 within the area education agency regions and the department  
2 of education main office, and for not more than the following  
3 full-time equivalent positions:>

S-5203 FILED APRIL 19, 2024

CONCURRED



HOUSE FILE 2279

S-5223

1 Amend House File 2279, as amended, passed, and reprinted by  
2 the House, as follows:

- 3 1. Page 2, by striking lines 4 through 15.
- 4 2. Page 2, by striking lines 18 through 30.
- 5 3. By renumbering as necessary.

By MIKE KLIMESH

S-5223 FILED APRIL 19, 2024

WITHDRAWN

HOUSE FILE 2667

S-5208

1 Amend the amendment, S-5155, to House File 2667, as passed by  
2 the House, as follows:

3 1. Page 1, line 3, after <up> by inserting <to>

By ADRIAN DICKEY

S-5208 FILED APRIL 19, 2024

ADOPTED

HOUSE FILE 2672

S-5207

1 Amend the amendment, S-5194, to House File 2672, as passed by  
2 the House, as follows:

3 1. Page 1, line 35, by striking <management> and inserting  
4 <revenue>

By MIKE KLIMESH

S-5207 FILED APRIL 19, 2024

HOUSE FILE 2677

S-5205

1 Amend House File 2677, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, before line 1 by inserting:

4 <DIVISION I  
5 VAPOR PRODUCT DIRECTORY AND REGULATION>

6 2. By striking page 2, line 34, through page 3, line 6, and  
7 inserting:

8 <*b.* That the vapor products manufacturer holds a valid  
9 permit under this chapter and will comply with all applicable  
10 requirements of 15 U.S.C. §375 and 376.>

11 3. Page 3, by striking lines 13 through 19 and inserting:

12 <*a.* Either of the following, as applicable:

13 (1) A copy of the marketing authorization or other order for  
14 each vapor product issued by the United States food and drug  
15 administration pursuant to 21 U.S.C. §387j.

16 (2) A copy of the applicant's permit issued under this  
17 chapter and a copy of the federal Prevent All Cigarette  
18 Trafficking Act of 2009, Pub. L. No. 111-154, registration  
19 form as submitted by the applicant to the federal bureau of  
20 alcohol, tobacco, firearms, and explosives of the United States  
21 department of justice.>

22 4. Page 9, after line 16 by inserting:

23 <Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act takes  
24 effect July 1, 2025.

25 DIVISION \_\_\_\_  
26 UNLAWFUL ACTS AND RESTRICTIONS

27 Sec. \_\_\_\_ . Section 453A.36, subsection 7, Code 2024, is  
28 amended by adding the following new paragraphs:

29 NEW PARAGRAPH. *c.* It is unlawful for a retailer of  
30 alternative nicotine products or vapor products to sell an  
31 alternative nicotine product or vapor product that does not  
32 comply with the applicable ingredient listing required by 21  
33 U.S.C. §387d of the federal Food, Drug, and Cosmetic Act.

34 NEW PARAGRAPH. *d.* It is unlawful for a retailer to sell any  
35 container of solution found in a vapor product if the solution

1 contains any substance other than propylene glycol, vegetable  
2 glycerin, flavorings, and nicotine, as applicable.

3 NEW PARAGRAPH. e. It is unlawful for a retailer to market,  
4 advertise, sell, or cause to be sold a vapor product if the  
5 vapor product's container, packaging, or advertising does any  
6 of the following:

7 (1) Depicts a cartoon-like fictional character that mimics  
8 a character primarily aimed at entertaining minors.

9 (2) Imitates or mimics trademarks or trade dress of products  
10 that are or have been primarily marketed to minors.

11 (3) Includes a symbol that is primarily used to market  
12 products to minors.

13 (4) Includes an image of a celebrity.

14 (5) Is designed to intentionally and knowingly disguise the  
15 fact that it is a vapor product.

16 NEW PARAGRAPH. f. (1) It is unlawful for a person to  
17 advertise or sell an alternative nicotine product, a tobacco  
18 product, or a vapor product on social media.

19 (2) For the purposes of this paragraph, "*social media*" means  
20 an online forum or application that satisfies the criteria  
21 specified in both subparagraph divisions (a) and (b):

22 (a) Does both of the following:

23 (i) Allows users to upload content or view the content or  
24 activity of other users.

25 (ii) Employs algorithms that analyze user data or  
26 information on users to select content for users.

27 (b) Has any of the following features:

28 (i) Infinite scrolling.

29 (ii) Push notifications or alerts sent by the online forum,  
30 internet site, or application to inform the user about specific  
31 activities or events related to the user's account.

32 (iii) Displays personal interactive metrics that indicate  
33 the number of times other users have clicked a button to  
34 indicate their reaction to content or have shared or reposted  
35 the content.

S-5205 (Continued)

1 (iv) Auto-play video or video that begins to play without  
2 the user first clicking on the video or play button for that  
3 video.

4 (v) A live-streaming function that allows a user or  
5 advertiser to broadcast live video content in real time.

6 NEW PARAGRAPH. *g.* The following civil penalties shall be  
7 imposed on a person who sells a vapor product without a proper  
8 valid permit:

9 (1) For a first violation, five thousand dollars.

10 (2) For a second violation, ten thousand dollars.

11 (3) For a third or subsequent violation, fifty thousand  
12 dollars.

13 Sec. \_\_\_\_\_. Section 453A.39, Code 2024, is amended by adding  
14 the following new subsection:

15 NEW SUBSECTION. 3. A retailer shall ensure that any vapor  
16 product offered for sale in this state complies with all of the  
17 following:

18 *a.* Meets all applicable packaging standards imposed by the  
19 federal Child Nicotine Poisoning Prevention Act of 2015, Pub.  
20 L. No. 114-116, 15 U.S.C. §1472a.

21 *b.* Has a label that meets the nicotine addictiveness warning  
22 statement requirements prescribed in 21 C.F.R. §1143.3.

23 Sec. \_\_\_\_\_. EFFECTIVE DATE. This division of this Act takes  
24 effect July 1, 2024.>

25 5. Title page, by striking lines 1 and 2 and inserting <An  
26 Act relating to the regulation of vapor products, providing  
27 penalties, and including effective date provisions.>

28 6. By renumbering as necessary.

By BRAD ZAUN

S-5205 FILED APRIL 19, 2024

LOST

HOUSE FILE 2677

S-5229

1 Amend the amendment, S-5205, to House File 2677, as amended,  
2 passed, and reprinted by the House, as follows:

3 1. Page 1, by striking lines 6 through 10 and inserting:

4 <\_\_\_. By striking page 2, line 21, through page 3, line 6,  
5 and inserting:

6 <1. By August 1, annually, following the date the director  
7 first makes the vapor products directory available as specified  
8 in section 453A.52A, every vapor products manufacturer where  
9 vapor products are sold in the state, whether directly or  
10 through a distributor, wholesaler, retailer, or similar  
11 intermediary or intermediaries, shall certify under penalty of  
12 perjury on a form and in the manner prescribed by the director,  
13 that the vapor products manufacturer agrees to comply with this  
14 subchapter and to all of the following:

15 <a. To either subparagraph (1) or (2):

16 (1) That the vapor products manufacturer has received a  
17 marketing authorization or similar order for the vapor product  
18 from the United States food and drug administration pursuant  
19 to 21 U.S.C. §387j.

20 (2) That the vapor products manufacturer holds a valid  
21 permit under this chapter and will comply with all applicable  
22 requirements of 15 U.S.C. §375 and 376.

23 *b.* If the vapor products manufacturer is a nonresident  
24 vapor products manufacturer, that the nonresident vapor  
25 products manufacturer has provided a safety data sheet to the  
26 director in a form that meets the requirements of 29 C.F.R.  
27 §1910.1200(g).>

28 \_\_\_. Page 3, line 11, by striking <both> and inserting  
29 <all>>

30 2. Page 1, after line 21 by inserting:

31 <\_\_\_. Page 3, before line 20 by inserting:

32 <*b.* If the vapor products manufacturer is a nonresident  
33 vapor products manufacturer, a copy of the safety data sheet as  
34 specified in subsection 1, paragraph "*b*".>

35 \_\_\_. Page 3, line 20, by striking <*b.*> and inserting <*c.*>>

S-5229 (Continued)

By BRAD ZAUN

S-5229 FILED APRIL 19, 2024  
ADOPTED



HOUSE FILE 2691

S-5220

1 Amend House File 2691, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. By striking everything after the enacting clause and  
4 inserting:

<DIVISION I

REBUILD IOWA INFRASTRUCTURE FUND

5  
6 Section 1. REBUILD IOWA INFRASTRUCTURE FUND —  
7 APPROPRIATIONS. There is appropriated from the rebuild Iowa  
8 infrastructure fund created in section 8.57 to the following  
9 departments and agencies for the following fiscal years, the  
10 following amounts, or so much thereof as is necessary, to be  
11 used for the purposes designated:  
12

13 1. DEPARTMENT OF ADMINISTRATIVE SERVICES

14 a. For major maintenance projects:

15 FY 2024-2025:

16 ..... \$ 22,000,000

17 FY 2025-2026:

18 ..... \$ 22,000,000

19 FY 2026-2027:

20 ..... \$ 22,000,000

21 FY 2027-2028:

22 ..... \$ 22,000,000

23 FY 2028-2029:

24 ..... \$ 22,000,000

25 b. For major maintenance projects:

26 ..... \$ 2,000,000

27 Of the amount appropriated in this paragraph, the department  
28 of administrative services shall allocate and use the moneys  
29 necessary to improve and repair the steps on the west side  
30 of the exterior of the capitol building, as directed by the  
31 legislative branch, by the close of the fiscal year that begins  
32 July 1, 2024.

33 c. For elevator upgrades and replacement on the capitol  
34 complex and Terrace Hill:

35 FY 2024-2025:

1 ..... \$ 5,364,500

2 2. DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

3 a. (1) For deposit in the water quality initiative fund  
4 created in section 466B.45 for purposes of supporting the  
5 water quality initiative administered by the division of soil  
6 conservation and water quality as provided in section 466B.42,  
7 including salaries, support, maintenance, and miscellaneous  
8 purposes, notwithstanding section 8.57, subsection 5, paragraph  
9 "c":

10 FY 2024-2025:

11 ..... \$ 8,200,000

12 (2) (a) The moneys appropriated in this lettered  
13 paragraph shall be used to support demonstration projects in  
14 subwatersheds as designated by the department that are part  
15 of high-priority watersheds identified by the water resources  
16 coordinating council.

17 (b) The moneys appropriated in this lettered paragraph  
18 shall be used to support demonstration projects in watersheds  
19 generally, including regional watersheds, as designated by the  
20 division and high-priority watersheds identified by the water  
21 resources coordinating council.

22 (3) In supporting projects in watersheds and subwatersheds  
23 as provided in subparagraph (2), all of the following apply:

24 (a) The demonstration projects must utilize water quality  
25 practices as described in the latest revision of the document  
26 entitled "Iowa Nutrient Reduction Strategy" initially presented  
27 in November 2012 by the department of agriculture and land  
28 stewardship, the department of natural resources, and Iowa  
29 state university of science and technology.

30 (b) The division shall implement demonstration projects  
31 as provided in subparagraph division (a) by providing  
32 for participation by persons who hold a legal interest in  
33 agricultural land used in farming. To every extent practical,  
34 the division shall provide for collaborative participation by  
35 such persons who hold a legal interest in agricultural land

1 located within the same subwatershed.

2 (c) The division shall implement demonstration projects on  
3 a cost-share basis as determined by the division. Except for  
4 edge-of-field practices, the state's share of the amount shall  
5 not exceed 50 percent of the estimated cost of establishing the  
6 practice as determined by the division or 50 percent of the  
7 actual cost of establishing the practice, whichever is less.

8 (d) The demonstration projects shall be used to educate  
9 other persons about the feasibility and value of establishing  
10 similar water quality practices. The division shall promote  
11 field day events for purposes of allowing interested persons to  
12 establish water quality practices on such persons' agricultural  
13 land.

14 (e) The division shall conduct water quality evaluations  
15 within supported subwatersheds. Within a reasonable period  
16 after accumulating information from such evaluations, the  
17 division shall create an aggregated database of water quality  
18 practices. Any information identifying a person holding a  
19 legal interest in agricultural land or specific agricultural  
20 land shall be a confidential record.

21 (4) The moneys appropriated in this lettered paragraph  
22 shall be used to support education and outreach in a manner  
23 that encourages persons who hold a legal interest in  
24 agricultural land used for farming to implement water quality  
25 practices, including the establishment of such practices in  
26 watersheds generally, and not limited to subwatersheds or  
27 high-priority watersheds.

28 (5) The moneys appropriated in this lettered paragraph  
29 may be used to contract with persons to coordinate the  
30 implementation of efforts provided in this lettered paragraph.

31 (6) The moneys appropriated in this lettered paragraph  
32 may be used by the department to support urban soil and water  
33 conservation efforts, which may include but are not limited  
34 to management practices related to bioretention, landscaping,  
35 the use of permeable or pervious pavement, and soil quality

1 restoration. The moneys shall be allocated on a cost-share  
2 basis as provided in chapter 161A.

3 (7) Notwithstanding any other provision of law to the  
4 contrary, the department may use moneys appropriated in  
5 this lettered paragraph to carry out the provisions of this  
6 paragraph on a cost-share basis in combination with other  
7 moneys available to the department from a state or federal  
8 source.

9 (8) Not more than 10 percent of the moneys appropriated in  
10 this lettered paragraph may be used for costs of administration  
11 and implementation of the water quality initiative administered  
12 by the soil conservation division.

13 b. For deposit in the renewable fuel infrastructure fund  
14 created in section 159A.16 for renewable fuel infrastructure  
15 programs:

16 FY 2024-2025:  
17 ..... \$ 10,000,000

18 The appropriation made in this paragraph is in lieu of the  
19 standing appropriation from the general fund of the state in  
20 section 159A.17 for the fiscal year beginning July 1, 2024, and  
21 ending June 30, 2025, which shall be zero.

22 c. For deposit in the renewable fuel infrastructure fund  
23 created in section 159A.16 for renewable fuel infrastructure  
24 programs:

25 FY 2024-2025:  
26 ..... \$ 2,000,000

27 d. For awarding corrective amounts to retail dealers  
28 who file an application for a corrective amount with the  
29 department, if the application is approved by the renewable  
30 fuel infrastructure board, as provided in this Act:

31 FY 2024-2025:  
32 ..... \$ 2,000,000

33 e. For updating the maximum return to nitrogen modeling  
34 system for fertilizer management, notwithstanding section 8.57,  
35 subsection 5, paragraph "c":

S-5220 (Continued)

1       FY 2024-2025:  
2 ..... \$ 1,000,000  
3       Any information received, collected, or held for purposes  
4 of this paragraph is a confidential record exempt from public  
5 release if the information identifies a person who holds a  
6 legal interest in agricultural land or who has previously held  
7 a legal interest in agricultural land, a person who is involved  
8 or who was previously involved in managing the agricultural  
9 land or producing crops or livestock on the agricultural land,  
10 or the identifiable location of the agricultural land.  
11       3. DEPARTMENT FOR THE BLIND  
12       For building repairs for the building located at 524 Fourth  
13 Street, Des Moines, Iowa:  
14       FY 2024-2025:  
15 ..... \$ 225,600  
16       4. ECONOMIC DEVELOPMENT AUTHORITY  
17       a. For deposit in the community attraction and tourism fund  
18 created in section 15F.204:  
19       FY 2024-2025:  
20 ..... \$ 10,000,000  
21       b. For deposit in the destination Iowa fund created in  
22 section 15.281, notwithstanding section 8.57, subsection 5,  
23 paragraph "c":  
24       FY 2024-2025:  
25 ..... \$ 10,000,000  
26       c. For equal distribution to regional sports authority  
27 districts certified by the authority pursuant to section  
28 15E.321, notwithstanding section 8.57, subsection 5, paragraph  
29 "c":  
30       FY 2024-2025:  
31 ..... \$ 700,000  
32       d. For grants to nonprofit organizations committed to  
33 strengthening communities through youth development, healthy  
34 living, and social responsibility for costs associated with  
35 the renovation and maintenance of facility infrastructure at

S-5220 (Continued)

1 facilities located in cities with a population of less than  
2 28,000 as determined by the 2020 federal decennial census:  
3     FY 2024-2025:  
4 ..... \$ 250,000  
5     e. For providing a grant to the entity in possession of the  
6 U.S.S. Iowa (BB-61) for purposes of deck replacement:  
7     FY 2024-2025:  
8 ..... \$ 750,000  
9     f. For deposit in the Iowa major events and tourism fund  
10 established in section 15G.104, if enacted by 2024 Iowa Acts,  
11 Senate File 2419, section 4, or successor legislation:  
12     FY 2024-2025:  
13 ..... \$ 10,000,000  
14     5. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
15     a. For renovation of the Lucas Building:  
16     FY 2024-2025:  
17 ..... \$ 5,000,000  
18     b. For patient door conversion at the unit located at the  
19 state mental health institute at Cherokee:  
20     FY 2024-2025:  
21 ..... \$ 50,000  
22     c. For renovation and expansion at the unit located at the  
23 state mental health institute at Cherokee:  
24     FY 2024-2025:  
25 ..... \$ 7,000,000  
26     d. For renovation and expansion at the Iowa office of the  
27 state medical examiner building:  
28     FY 2024-2025:  
29 ..... \$ 5,000,000  
30     FY 2025-2026:  
31 ..... \$ 28,000,000  
32     FY 2026-2027:  
33 ..... \$ 3,300,000  
34     e. For tunnel decentralization for the state resource  
35 center at Woodward:

S-5220 (Continued)

1     FY 2024-2025:  
2 ..... \$ 14,500,000  
3     FY 2025-2026:  
4 ..... \$ 14,275,000  
5     6. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT  
6     For deposit in the levee improvement fund created in section  
7 8.57D, notwithstanding section 8.57, subsection 5, paragraph  
8 "c":  
9     FY 2024-2025:  
10 ..... \$ 10,000,000  
11     7. DEPARTMENT OF NATURAL RESOURCES  
12     a. For implementation of lake projects that have  
13 established watershed improvement initiatives and community  
14 support in accordance with the department's annual lake  
15 restoration plan and report, notwithstanding section 8.57,  
16 subsection 5, paragraph "c":  
17     FY 2024-2025:  
18 ..... \$ 9,600,000  
19     b. For state park infrastructure improvements:  
20     FY 2024-2025:  
21 ..... \$ 5,000,000  
22     c. For state park infrastructure improvements, prioritizing  
23 projects that increase accessibility for persons with  
24 disabilities when visiting state parks and recreation areas:  
25     FY 2024-2025:  
26 ..... \$ 1,000,000  
27     The department of natural resources shall submit a report to  
28 the general assembly on or before July 1, 2024, detailing the  
29 maintenance projects at the state parks in Iowa. The report  
30 must be provided in an electronic format.  
31     d. For water trails and low head dam safety grants,  
32 including grants for projects relating to eligible water  
33 bodies, as defined in section 456A.33C, notwithstanding section  
34 8.57, subsection 5, paragraph "c":  
35     FY 2024-2025:

S-5220 (Continued)

1 ..... \$ 1,500,000  
2 e. For grants to communities or organizations for tree  
3 planting projects through the community forestry grant program,  
4 notwithstanding section 8.57, subsection 5, paragraph "c":  
5 FY 2024-2025:  
6 ..... \$ 250,000  
7 8. DEPARTMENT OF PUBLIC DEFENSE  
8 a. For major maintenance projects at national guard  
9 armories and facilities:  
10 FY 2024-2025:  
11 ..... \$ 2,100,000  
12 b. For improvement projects for Iowa national guard  
13 installations and readiness centers to support operations and  
14 training requirements:  
15 FY 2024-2025:  
16 ..... \$ 2,100,000  
17 c. For construction improvement projects at the Camp Dodge  
18 facility:  
19 FY 2024-2025:  
20 ..... \$ 550,000  
21 d. The department of public defense shall report to the  
22 general assembly by December 15, 2024, regarding the projects  
23 the department has funded or intends to fund from moneys  
24 appropriated to the department pursuant to this subsection.  
25 9. DEPARTMENT OF PUBLIC SAFETY  
26 a. For payments and other costs due under a financing  
27 agreement entered into by the treasurer of state for building  
28 the statewide interoperable communications system pursuant to  
29 section 29C.23, subsection 2, notwithstanding section 8.57,  
30 subsection 5, paragraph "c":  
31 FY 2024-2025:  
32 ..... \$ 6,424,379  
33 b. For deposit in the public safety equipment fund created  
34 in section 80.48, notwithstanding section 8.57, subsection 5,  
35 paragraph "c":



S-5220 (Continued)

1     FY 2024-2025:  
2 ..... \$ 2,500,000  
3     10. BOARD OF REGENTS  
4     a. For allocation by the state board of regents to the  
5 state university of Iowa, Iowa state university of science  
6 and technology, and the university of northern Iowa to  
7 reimburse the institutions for deficiencies in the operating  
8 funds resulting from the pledging of tuition, student fees  
9 and charges, and institutional income to finance the cost of  
10 providing academic and administrative buildings and facilities  
11 and utility services at the institutions:  
12     FY 2024-2025:  
13 ..... \$ 26,500,000  
14     b. For the renovation and construction of an industrial  
15 technology center at the university of northern Iowa:  
16     FY 2024-2025:  
17 ..... \$ 3,850,000  
18     c. For nonresidential infrastructure renovations at the  
19 Iowa lakeside laboratory regent resource center:  
20     FY 2024-2025:  
21 ..... \$ 3,000,000  
22     FY 2025-2026:  
23 ..... \$ 3,000,000  
24     11. DEPARTMENT OF TRANSPORTATION  
25     a. For acquiring, constructing, and improving recreational  
26 trails within the state:  
27     FY 2024-2025:  
28 ..... \$ 2,500,000  
29     b. For acquiring, constructing, and improving recreational  
30 trails within the state:  
31     FY 2024-2025:  
32 ..... \$ 1,000,000  
33     c. For deposit in the public transit infrastructure grant  
34 fund created in section 324A.6A, for projects that meet  
35 the definition of vertical infrastructure in section 8.57,

S-5220 (Continued)

1 subsection 5, paragraph "c":  
2     FY 2024-2025:  
3 ..... \$ 1,500,000  
4     d. For deposit in the railroad revolving loan and grant  
5 fund created in section 327H.20A, notwithstanding section 8.57,  
6 subsection 5, paragraph "c":  
7     FY 2024-2025:  
8 ..... \$ 2,000,000  
9     e. For vertical infrastructure improvements at the  
10 commercial service airports within the state:  
11     FY 2024-2025:  
12 ..... \$ 1,900,000  
13     f. For vertical infrastructure improvements at general  
14 aviation airports within the state:  
15     FY 2024-2025:  
16 ..... \$ 1,000,000  
17     12. TREASURER OF STATE  
18     For distribution in accordance with chapter 174 to qualified  
19 fairs that belong to the association of Iowa fairs for county  
20 fair vertical infrastructure improvements:  
21     FY 2024-2025:  
22 ..... \$ 1,060,000  
23     13. JUDICIAL BRANCH  
24     a. For chiller replacement at the judicial building:  
25     FY 2024-2025:  
26 ..... \$ 475,000  
27     b. For renovations and furniture at the Dallas county  
28 justice center, notwithstanding section 8.57, subsection 5,  
29 paragraph "c":  
30     FY 2024-2025:  
31 ..... \$ 481,200  
32     c. For renovations and furniture at the Johnson county  
33 justice center, notwithstanding section 8.57, subsection 5,  
34 paragraph "c":  
35     FY 2024-2025:

1 ..... \$ 111,000

2 14. DEPARTMENT OF VETERANS AFFAIRS

3 For replacement of cemetery equipment, notwithstanding  
4 section 8.57, subsection 5, paragraph "c":

5 FY 2024-2025:

6 ..... \$ 168,388

7 Sec. 2. REVERSION. For purposes of section 8.33, unless  
8 specifically provided otherwise, unencumbered or unobligated  
9 moneys from an appropriation made in this division of this Act  
10 shall not revert but shall remain available for expenditure for  
11 the purposes designated until the close of the fiscal year that  
12 ends two years after the end of the fiscal year for which the  
13 appropriation is made. However, if the project or projects for  
14 which such appropriation was made are completed in an earlier  
15 fiscal year, unencumbered or unobligated moneys shall revert at  
16 the close of that same fiscal year.

17 DIVISION II

18 TECHNOLOGY REINVESTMENT FUND

19 Sec. 3. TECHNOLOGY REINVESTMENT FUND. There is  
20 appropriated from the technology reinvestment fund created in  
21 section 8.57C to the following departments and agencies for the  
22 fiscal year beginning July 1, 2024, and ending June 30, 2025,  
23 the following amounts, or so much thereof as is necessary, to  
24 be used for the purposes designated:

25 1. DEPARTMENT OF JUSTICE

26 For cybersecurity and technology projects:

27 ..... \$ 278,503

28 2. DEPARTMENT OF CORRECTIONS

29 a. For camera system upgrades:

30 ..... \$ 2,464,779

31 b. For Iowa medical and classification center pharmacy  
32 technology upgrades:

33 ..... \$ 200,000

34 c. For Iowa medical and classification center data and voice  
35 network switching replacements:

S-5220 (Continued)

1 ..... \$ 100,000  
2 d. For Iowa correctional institution for women data and  
3 voice network switching replacements:  
4 ..... \$ 500,000  
5 e. For Iowa medical and classification center and Iowa  
6 correctional institution for women server replacements:  
7 ..... \$ 200,000  
8 f. For community-based corrections technology updates:  
9 ..... \$ 139,500  
10 3. DEPARTMENT OF EDUCATION  
11 a. For the continued development and implementation of an  
12 educational data warehouse that will be utilized by teachers,  
13 parents, school district administrators, area education agency  
14 staff, department of education staff, and policymakers:  
15 ..... \$ 600,000  
16 Of the moneys appropriated in this lettered paragraph, the  
17 department may use a portion for an e-transcript data system  
18 capable of tracking students throughout the students' education  
19 via interconnectivity with multiple schools.  
20 b. For maintenance and lease costs associated with  
21 connections for part III of the Iowa communications network:  
22 ..... \$ 2,727,000  
23 c. To the public broadcasting division for costs associated  
24 with a searchable digital asset management system:  
25 ..... \$ 196,000  
26 4. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
27 a. To fund the transition to maintenance and operations  
28 of the Medicaid enterprise modernization effort at the Iowa  
29 department of health and human services:  
30 ..... \$ 330,000  
31 b. For technology costs associated with the state poison  
32 control center:  
33 ..... \$ 34,000  
34 c. For the cost of equipment and computer software for the  
35 continued development and implementation of Iowa's criminal

S-5220 (Continued)

1 justice information system:  
2 ..... \$ 1,400,000  
3 d. For the costs associated with the justice enterprise data  
4 warehouse:  
5 ..... \$ 282,664  
6 5. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT  
7 For the continuing implementation of a statewide mass  
8 notification and emergency messaging system:  
9 ..... \$ 400,000  
10 6. DEPARTMENT OF MANAGEMENT  
11 a. For the continued development and implementation of  
12 a searchable database that can be placed on the internet for  
13 budget and financial information:  
14 ..... \$ 45,000  
15 b. For the continued development and implementation of the  
16 comprehensive electronic grant management system:  
17 ..... \$ 70,000  
18 c. For the upgrade of the local government budget and  
19 property tax system:  
20 ..... \$ 120,000  
21 d. For the annual licensing of a searchable database that is  
22 placed on the internet for budget and financial information:  
23 ..... \$ 382,131  
24 e. For the security office of the chief information  
25 officer, including for statewide endpoint detection and  
26 response, cybersecurity incident investigation response, and  
27 miscellaneous purposes:  
28 ..... \$ 2,947,658  
29 7. DEPARTMENT OF NATURAL RESOURCES  
30 For the replacement of law enforcement radios:  
31 ..... \$ 1,565,000  
32 8. DEPARTMENT OF REVENUE  
33 For tax system modernization:  
34 ..... \$ 4,070,460  
35 9. SECRETARY OF STATE

1 For the upgrade of cyberanalysis and cybersecurity  
 2 technology:  
 3 ..... \$ 324,000

4 10. TREASURER OF STATE

5 a. For the purchase of software relating to investment  
 6 tracking:  
 7 ..... \$ 192,000

8 b. For the purchase of software relating to banking  
 9 reconciliations:  
 10 ..... \$ 228,000

11 Sec. 4. REVERSION. For purposes of section 8.33, unless  
 12 specifically provided otherwise, unencumbered or unobligated  
 13 moneys from an appropriation made in this division of this Act  
 14 shall not revert but shall remain available for expenditure for  
 15 the purposes designated until the close of the fiscal year that  
 16 ends two years after the end of the fiscal year for which the  
 17 appropriation is made. However, if the project or projects for  
 18 which such appropriation was made are completed in an earlier  
 19 fiscal year, unencumbered or unobligated moneys shall revert at  
 20 the close of that same fiscal year.

21 DIVISION III

22 CHANGES TO PRIOR APPROPRIATIONS

23 Sec. 5. 2018 Iowa Acts, chapter 1162, section 4, as amended  
 24 by 2022 Iowa Acts, chapter 1150, section 6, is amended to read  
 25 as follows:

26 SEC. 4. REVERSION.

27 1. Except as provided in subsection 2, for purposes  
 28 of section 8.33, unless specifically provided otherwise,  
 29 unencumbered or unobligated moneys made from an appropriation  
 30 in this division of this Act shall not revert but shall remain  
 31 available for expenditure for the purposes designated until the  
 32 close of the fiscal year that ends three years after the end of  
 33 the fiscal year for which the appropriation is made. However,  
 34 if the project or projects for which such appropriation was  
 35 made are completed in an earlier fiscal year, unencumbered

1 or unobligated moneys shall revert at the close of that same  
2 fiscal year.

3 2. a. For purposes of section 8.33, unless specifically  
4 provided in paragraph "b" or otherwise, unencumbered or  
5 unobligated moneys from an appropriation made in section 3,  
6 subsection 4, of this division of this 2018 Iowa Act shall  
7 not revert but shall remain available for expenditure for the  
8 purposes designated until the close of the fiscal year that  
9 ends four years after the end of the fiscal year for which  
10 the appropriation is made, or until the project for which the  
11 appropriation was made is completed, whichever is earlier.

12 b. For purposes of section 8.33, unencumbered or  
13 unobligated moneys from an appropriation made for the fiscal  
14 year that begins July 1, 2019, in section 3, subsection 4, of  
15 this division of this 2018 Iowa Act shall not revert but shall  
16 remain available for expenditure for the purposes designated  
17 until the close of the fiscal year that ends five years after  
18 the end of the fiscal year for which the appropriation is made,  
19 or until the project for which the appropriation was made is  
20 completed, whichever is earlier.

21 Sec. 6. 2021 Iowa Acts, chapter 167, section 1, subsection  
22 16, is amended to read as follows:

23 16. LEGISLATIVE BRANCH

24 For costs associated with the repair and renovation of the  
25 domes of the Iowa state capitol, and other Iowa state capitol  
26 maintenance projects:

27 FY 2021-2022:

28 ..... \$ 5,250,000

29 FY 2022-2023:

30 ..... \$ 5,250,000

31 Sec. 7. 2021 Iowa Acts, chapter 167, section 2, as amended  
32 by 2023 Iowa Acts, chapter 118, section 6, is amended to read  
33 as follows:

34 SEC. 2. REVERSION.

35 1. Except as provided in subsection 2, for purposes

1 of section 8.33, unless specifically provided otherwise,  
2 unencumbered or unobligated moneys from an appropriation made  
3 in this division of this Act shall not revert but shall remain  
4 available for expenditure for the purposes designated until the  
5 close of the fiscal year that ends two years after the end of  
6 the fiscal year for which the appropriation is made. However,  
7 if the project or projects for which such appropriation was  
8 made are completed in an earlier fiscal year, unencumbered  
9 or unobligated moneys shall revert at the close of that same  
10 fiscal year.

11 2. a. For purposes of section 8.33, unless specifically  
12 provided otherwise, unencumbered or unobligated moneys from  
13 an appropriation made in section 1, subsection 10, paragraph  
14 "d", of this division of this 2021 Iowa Act, as amended by 2022  
15 Iowa Acts, chapter 1150, section 11, shall not revert but shall  
16 remain available for expenditure for the purposes designated  
17 until the project for which the appropriation was made is  
18 completed.

19 b. For purposes of section 8.33, unencumbered or  
20 unobligated moneys from an appropriation made in section 1,  
21 subsection 4, of this division of this 2021 Iowa Act, shall  
22 not revert but shall remain available for expenditure for the  
23 purposes designated until the close of the fiscal year that  
24 ends three years after the end of the fiscal year for which  
25 the appropriation is made, or until the project for which the  
26 appropriation was made is completed, whichever is earlier.

27 c. For purposes of section 8.33, unencumbered or  
28 unobligated moneys from an appropriation made in section 1,  
29 subsection 16, of this division of this 2021 Iowa Act, as  
30 amended by this 2024 Iowa Act, shall not revert but shall  
31 remain available for expenditure for the purposes designated  
32 until the close of the fiscal year that ends three years after  
33 the end of the fiscal year for which the appropriation is made,  
34 or until the project for which the appropriation was made is  
35 completed, whichever is earlier.



1     Sec. 8. 2021 Iowa Acts, chapter 167, section 4, is amended  
2 to read as follows:

3     SEC. 4. REVERSION.

4     1. For purposes of section 8.33, unless specifically  
5 provided in subsection 2 or otherwise, unencumbered or  
6 unobligated moneys from an appropriation made in this division  
7 of this Act shall not revert but shall remain available for  
8 expenditure for the purposes designated until the close of  
9 the fiscal year that ends two years after the end of the  
10 fiscal year for which the appropriation is made. However,  
11 if the project or projects for which such appropriation was  
12 made are completed in an earlier fiscal year, unencumbered  
13 or unobligated moneys shall revert at the close of that same  
14 fiscal year.

15     2. For purposes of section 8.33, unencumbered or  
16 unobligated moneys from an appropriation made in section 3,  
17 subsection 7, of this division of this 2021 Iowa Act, shall  
18 not revert but shall remain available for expenditure for the  
19 purposes designated until the close of the fiscal year that  
20 ends three years after the end of the fiscal year for which  
21 the appropriation was made, or until the project for which the  
22 appropriation was made is completed, whichever is earlier.

23     Sec. 9. 2022 Iowa Acts, chapter 1150, section 2, is amended  
24 to read as follows:

25     SEC. 2. REVERSION.

26     1. For purposes of section 8.33, unless specifically  
27 provided in subsection 2 or otherwise, unencumbered or  
28 unobligated moneys from an appropriation made in this division  
29 of this Act shall not revert but shall remain available for  
30 expenditure for the purposes designated until the close of  
31 the fiscal year that ends two years after the end of the  
32 fiscal year for which the appropriation is made. However,  
33 if the project or projects for which such appropriation was  
34 made are completed in an earlier fiscal year, unencumbered  
35 or unobligated moneys shall revert at the close of that same

1 fiscal year.

2 2. For purposes of section 8.33, unencumbered or  
3 unobligated moneys from an appropriation made in section 1,  
4 subsection 4, of this division of this 2022 Iowa Act, shall  
5 not revert but shall remain available for expenditure for the  
6 purposes designated until the close of the fiscal year that  
7 ends three years after the end of the fiscal year for which  
8 the appropriation is made, or until the project for which the  
9 appropriation was made is completed, whichever is earlier.

10 Sec. 10. EFFECTIVE DATE. This division of this Act, being  
11 deemed of immediate importance, takes effect upon enactment.

12 DIVISION IV

13 MISCELLANEOUS PROVISIONS

14 Sec. 11. Section 8.57C, subsection 3, paragraph a,  
15 subparagraph (3), Code 2024, is amended to read as follows:

16 (3) For the fiscal year beginning July 1, ~~2024~~ 2025, and for  
17 each subsequent fiscal year thereafter, the sum of seventeen  
18 million five hundred thousand dollars.

19 Sec. 12. Section 8.57C, subsection 3, Code 2024, is amended  
20 by adding the following new paragraph:

21 NEW PARAGRAPH. 1. There is appropriated from the rebuild  
22 Iowa infrastructure fund for the fiscal year beginning July 1,  
23 2024, and ending June 30, 2025, the sum of twenty-one million  
24 one hundred thirty-one thousand eight hundred seventy-three  
25 dollars to the technology reinvestment fund, notwithstanding  
26 section 8.57, subsection 5, paragraph "c".

27 Sec. 13. Section 159A.14, subsection 6, paragraph b,  
28 subparagraph (2), Code 2024, is amended to read as follows:

29 (2) The amount of standard financial incentives awarded to  
30 improve the tier I site is ninety percent of the actual cost  
31 of making the improvement or ~~sixty-three~~ seventy-five thousand  
32 ~~nine hundred~~ dollars, whichever is less.

33 Sec. 14. Section 159A.14, subsection 6, paragraph c,  
34 subparagraph (2), Code 2024, is amended to read as follows:

35 (2) The amount of standard financial incentives awarded to

1 improve the tier II site is seventy-five percent of the actual  
2 cost of making the improvements or ~~fifty-three~~ seventy-five  
3 thousand ~~two hundred fifty~~ dollars, whichever is less.

4 Sec. 15. Section 159A.14, subsection 6, paragraph d,  
5 subparagraph (2), Code 2024, is amended to read as follows:

6 (2) The amount of standard financial incentives awarded  
7 to improve the tier III site is seventy percent of the actual  
8 cost of making the improvement or ~~fifty~~ seventy-five thousand  
9 dollars, whichever is less.

10 Sec. 16. Section 159A.16, subsection 3, paragraph a, Code  
11 2024, is amended to read as follows:

12 a. For each fiscal year, not more than one million ~~two~~  
13 seven hundred fifty thousand dollars shall be allocated to  
14 support the renewable fuel infrastructure program for retail  
15 motor fuel sites as provided in section 159A.14 to finance  
16 the installation, replacement, or conversion of biodiesel  
17 infrastructure as provided in that section.

18 Sec. 17. APPLICATION AMENDMENT FOR CORRECTIVE AMOUNT.

19 1. If on or after January 1, 2022, but before the effective  
20 date of this division of this Act, a retail dealer was awarded  
21 standard financial incentives under section 159A.14 to improve  
22 a retail motor fuel site, based on the cost of installing,  
23 replacing, or converting infrastructure capable of storing and  
24 dispensing ethanol blended gasoline classified as E-85, the  
25 retail dealer may file an amendment to the application for a  
26 corrective amount with the department of agriculture and land  
27 stewardship for decision by the renewable fuel infrastructure  
28 board. The department shall assign the retail dealer's  
29 application amendment priority status for decision by the  
30 renewable fuel infrastructure board, and shall use the moneys  
31 appropriated for awarding corrective amounts, as provided in  
32 this Act, for such purposes.

33 2. A retail dealer shall not be eligible to file an  
34 application amendment under subsection 1 if any of the  
35 following apply:

S-5220 (Continued)

1 a. The retail dealer was awarded the standard financial  
2 incentives to construct a new retail motor fuel site.

3 b. The retail dealer files the application amendment after  
4 December 31, 2024.

5 3. A retail dealer must complete the improvement of a  
6 retail motor fuel site using the standard financial incentives  
7 awarded under subsection 1 according to rules adopted by the  
8 department.

9 4. The application amendment's corrective amount shall not  
10 exceed the difference between seventy-five thousand dollars and  
11 the amount of standard financial incentives the applicant was  
12 previously awarded.

13 5. A retail dealer shall not be awarded a corrective amount  
14 under this section and financial incentives under section  
15 159A.14 to improve the same infrastructure.>

By CARRIE KOELKER

S-5220 FILED APRIL 19, 2024

ADOPTED

HOUSE FILE 2693

S-5224

1 Amend House File 2693, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, after line 18 by inserting:

4 <As a condition of receiving the appropriation provided  
5 in this lettered paragraph, the general office of attorney  
6 general shall resume providing or reimbursing a victim of  
7 sexual assault for emergency contraception or other health care  
8 treatment, including abortion, as requested by the victim.>

By JANET PETERSEN

S-5224 FILED APRIL 19, 2024

LOST

HOUSE FILE 2693

S-5225

1 Amend House File 2693, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, line 30, by striking <5,016,708> and inserting  
4 <10,016,708>

By SARAH TRONE GARRIOTT

S-5225 FILED APRIL 19, 2024

LOST

HOUSE FILE 2693

S-5226

- 1 Amend House File 2693, as amended, passed, and reprinted by  
2 the House, as follows:
- 3 1. Page 4, line 20, by striking <45,522,762> and inserting  
4 <48,182,744>
- 5 2. Page 4, line 24, by striking <38,887,065> and inserting  
6 <42,615,579>
- 7 3. Page 4, line 28, by striking <57,703,792> and inserting  
8 <60,373,712>
- 9 4. Page 5, line 1, by striking <31,522,181> and inserting  
10 <33,691,213>
- 11 5. Page 5, line 5, by striking <29,729,489> and inserting  
12 <31,903,609>
- 13 6. Page 5, line 9, by striking <11,364,524> and inserting  
14 <11,913,288>
- 15 7. Page 5, line 13, by striking <28,625,610> and inserting  
16 <31,165,462>
- 17 8. Page 5, line 22, by striking <25,512,183> and inserting  
18 <26,643,107>
- 19 9. Page 5, line 26, by striking <33,279,423> and inserting  
20 <34,353,311>
- 21 10. Page 6, after line 2 by inserting:  
22 <3. The department of corrections shall use moneys  
23 appropriated in subsection 1 to increase the starting salary  
24 of a corrections officer to \$24 per hour and to increase  
25 the salary of all other employees of a facility by the same  
26 proportional amount.>
- 27 11. Page 8, line 4, by striking <16,826,981> and inserting  
28 <18,066,265>
- 29 12. Page 8, line 10, by striking <13,637,109> and inserting  
30 <15,332,029>
- 31 13. Page 8, line 16, by striking <8,615,128> and inserting  
32 <10,423,804>
- 33 14. Page 8, line 19, by striking <6,465,898> and inserting  
34 <7,010,084>
- 35 15. Page 8, line 23, by striking <24,328,291> and inserting

S-5226 (Continued)

1 <26,104,825>

2 16. Page 8, line 29, by striking <17,128,661> and inserting  
3 <17,875,243>

4 17. Page 8, line 35, by striking <10,671,655> and inserting  
5 <11,289,263>

6 18. Page 9, line 6, by striking <10,001,148> and inserting  
7 <11,525,888>

8 19. Page 9, after line 33 by inserting:

9 <7. The department of corrections shall use moneys  
10 appropriated in subsection 1 to increase the starting salary  
11 of a corrections officer to \$24 per hour and to increase the  
12 salary of all other employees of a judicial district department  
13 of correctional services by the same proportional amount.>

By NATE BOULTON

S-5226 FILED APRIL 19, 2024

LOST



HOUSE FILE 2693

S-5227

1 Amend House File 2693, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 14, line 35, by striking <7,092,910> and inserting  
4 <8,092,910>

5 2. Page 15, after line 1 by inserting:

6 <a. Of the moneys appropriated in this subsection,  
7 \$1,000,000 shall be used by the department to award grants to  
8 municipal police departments and county sheriff departments for  
9 any of the following purposes:

10 (1) For the purchase of equipment and training, the  
11 establishment or upgrade of information storage and retrieval  
12 procedures and facilities, and other expenses properly related  
13 to initiating or upgrading a program for peace officers to wear  
14 and operate body cameras while on duty in the community.

15 (2) For recruiting, training, and paying a portion of the  
16 first-year salary and benefits of a community mental health  
17 advocate position within a municipal police department or  
18 county sheriff department.

19 b. A municipal police department or county sheriff  
20 department may make separate applications for each of the two  
21 purposes specified in paragraph "a" to assist peace officers  
22 in identifying individuals who may be in need of mental health  
23 services and to facilitate the connection of such individuals  
24 to mental health providers. Grants awarded under this  
25 subsection are limited to \$50,000 per grant. The department  
26 shall allocate at least 30 percent of available moneys for  
27 grants for each of the two purposes specified in paragraph "a",  
28 provided that adequate qualified applications are received  
29 in each category. The department shall distribute moneys  
30 as equitably as possible to achieve a balanced distribution  
31 of moneys geographically within the state and among large  
32 and small communities. In the alternative, grant moneys may  
33 be used by a municipal police department or county sheriff  
34 department to pay the first-year costs of contracting with an  
35 outside agency to perform similar functions.

S-5227 (Continued)

1 c. Notwithstanding section 8.33, moneys appropriated under  
2 paragraph "a" that remain unencumbered or unobligated at the  
3 close of the fiscal year shall not revert but shall remain  
4 available for expenditure for the purposes designated for  
5 subsequent fiscal years.>

By HERMAN C. QUIRMBACH

[S-5227](#) FILED APRIL 19, 2024

LOST

HOUSE FILE 2698

S-5216

1 Amend House File 2698, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 18, by striking line 23 and inserting:

4 <..... \$167,301,034>

5 2. Page 21, after line 11 by inserting:

6 <\_\_\_\_. Of the funds appropriated in this section, \$1,200,000  
7 is allocated to the department for the costs of foster care for  
8 a child who receives federal social security survivor benefits.  
9 If the department collects a child's federal social security  
10 survivor benefits on behalf of the child, the department shall  
11 establish a separate account for deposit of the child's benefit  
12 funds. The department shall release the funds deposited in a  
13 child's account to the individual when the individual reaches  
14 eighteen years of age.>

15 3. By renumbering as necessary.

By SARAH TRONE GARRIOTT

S-5216 FILED APRIL 19, 2024

LOST

HOUSE FILE 2698

S-5217

1 Amend House File 2698, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 2, by striking line 19 and inserting:

4 <..... \$ 21,088,714>

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

6 <\_\_\_\_. Of the funds appropriated in this section, \$2,000,000  
7 shall be used by the department of health and human services,  
8 in collaboration with affected stakeholders, to continue to  
9 expand the pilot initiative to provide long-term care options  
10 counseling utilizing support planning protocols, to assist  
11 non-Medicaid eligible consumers who indicate a preference  
12 to return to the community and are deemed appropriate for  
13 discharge, to return to their community following a nursing  
14 facility stay; and shall be used by the department to fund home  
15 and community-based services to enable older individuals to  
16 avoid more costly utilization of residential or institutional  
17 services and remain in their homes. The department shall  
18 submit a report regarding the outcomes of the pilot initiative  
19 to the governor and the general assembly by December 15, 2024.>

20 3. By renumbering, redesignating, and correcting internal  
21 references as necessary.

By JANICE WEINER

S-5217 FILED APRIL 19, 2024

LOST

HOUSE FILE 2698

S-5218

1 Amend House File 2698, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 4, by striking line 34 and inserting:

4 <..... \$ 27,781,821>

5 2. Page 6, after line 11 by inserting:

6 <5. The department of health and human services shall create  
7 an Iowa cancer research program within the division of public  
8 health of the department to support cancer research projects at  
9 public institutions of higher education in the state.

10 a. (1) Of the funds appropriated in this section,  
11 \$1,250,000 is allocated to fund pediatric cancer research. The  
12 department of health and human services shall issue a request  
13 for proposals to select projects at public institutions of  
14 higher education in the state that perform research focused  
15 on reducing the quantity and impact of pediatric cancers,  
16 including improving the quality of life for childhood cancer  
17 survivors.

18 (2) Of the funds appropriated in this section, \$1,250,000  
19 is allocated to fund cancer prevention research. The  
20 department of health and human services shall issue a request  
21 for proposals to select projects at public institutions of  
22 higher education in the state that perform research focused on  
23 identifying the reasons for Iowa's high cancer incidence rate,  
24 the reasons Iowa's cancer incidence rate has increased rather  
25 than declined, and ways to reduce the state's cancer incidence  
26 rate.

27 (3) Of the funds appropriated in this section, \$1,250,000 is  
28 allocated to fund clinical cancer research. The department of  
29 health and human services shall issue a request for proposals  
30 to select projects at public institutions of higher education  
31 in the state that provide the infrastructure to support  
32 research focused on developing new cancer treatments and  
33 expanding access to the newest cancer treatments.

34 (4) Of the funds appropriated in this section, \$1,250,000  
35 is allocated to fund basic cancer research. The department of

S-5218 (Continued)

1 health and human services shall issue a request for proposals  
2 to select projects at public institutions of higher education  
3 in the state that perform research focused on studying how the  
4 body responds to cancer at the molecular and cellular levels to  
5 provide the foundation for future advances in cancer research.

6 b. Criteria for selection of individual projects under this  
7 subsection shall include the project's scientific rationale  
8 and promise, the potential to benefit the current or future  
9 health of Iowans, inclusion of collaborating experts from  
10 various parts of the state or country with different areas of  
11 expertise, the potential for economic return on investment, the  
12 potential to benefit underserved populations, and whether the  
13 project is eligible for any private or federal matching funds.

14 c. The department of health and human services may utilize  
15 up to 5 percent of the funds allocated in this subsection for  
16 administrative costs associated with the Iowa cancer control  
17 program.>

18 3. Page 6, line 12, by striking <5.> and inserting <6.>

19 4. Page 6, line 21, by striking <6.> and inserting <7.>

By JANICE WEINER

S-5218 FILED APRIL 19, 2024

LOST



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[SF 2396](#) – Department of Revenue Technical (LSB5331SV)  
Staff Contact: Eric Richardson (515.281.6767) [eric.richardson@legis.iowa.gov](mailto:eric.richardson@legis.iowa.gov)  
Fiscal Note Version – As amended by House amendment [S-5231](#)

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**Description**

[Senate File 2396](#) as amended by [S-5231](#) relates to the administration of taxation, lottery, and alcoholic beverages under the Iowa Department of Revenue (IDR), updates appropriation language to the Veterans Trust Fund, changes the taxation of lump sum distributions of retirement income, increases estimated tax thresholds, and makes an annual transfer of lottery revenues to the length of service award program grant fund. Divisions of the Bill are retroactively effective and effective upon enactment.

The following divisions of the Bill have no fiscal impact:

- Division I — Disclosure of Tax Information. Division I takes effect upon enactment.
- Division II — Annual Reporting.
- Division III — Property Tax Extensions.
- Division IV — Farm Tenancy Income Tax Exclusion.
- Division V — Pass-Through Entities. Division V takes effect upon enactment and is retroactively effective to January 1, 2024.
- Division VI — Sales Tax Changes.
- Division VII — Motor Fuel Taxes.
- Division VIII — Veterans Trust Fund and Lottery.
- Division IX — Alcoholic Beverages.
- Division X — Inheritance Tax — Future Code Changes Due To Repeal. Division X takes effect January 1, 2025, and applies to the estates of decedents dying on or after January 1, 2025.
- Division XII — Estimated Tax Threshold. Division XII takes effect January 1, 2025, for tax years beginning on or after that date.
- Division XIV — Communications in Professional Confidence.

The following divisions of the Bill have a fiscal impact and are described in further detail below:

- Division XI — Lump Sum Distribution of Retirement Income. Division XI takes effect upon enactment and is retroactive for tax years beginning on or after January 1, 2024.
- Division XIII — Length of Service Award Programs. Division XIII takes effect January 1, 2025.

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**Division XI — Lump Sum Distribution of Retirement Income**

**Description**

Division XI of the Bill:

- Exempts a lump sum distribution from a retirement account from state taxation for a person who is disabled, or 55 years of age or older, or who is the surviving spouse of an individual or is a survivor having an insurable interest in an individual who would have qualified for the exemption for the tax year.

- Excludes the lump sum distribution exempt from State taxation in the Bill from being included in calculating the individual income tax filing thresholds in Iowa Code section [422.5](#).
- Takes effect upon enactment and applies retroactively to tax years beginning on or after January 1, 2024.

### **Background**

2022 Iowa Acts, [House File 2317](#) (Income Tax Rate Reduction and Exemptions Act) exempted all income defined as retirement income from the State individual income tax for disabled taxpayers and taxpayers aged 55 years or older. The exemption also applies to a deceased person's retirement income that is received by a surviving spouse or a person with an insurable interest in the deceased person. The change did not alter the full retirement pay exemption available to retired military personnel, which is not based on age or disability.

HF 2317 also excluded retirement income from the calculation of Iowa's universal and age-based low-income full exemptions from individual income tax.

[26 U.S.C. §402](#)(e) controls federal taxability of the beneficiary of employees' trusts and lump-sum distributions and defines the laws for federal taxation of these transfers.

### **Assumptions/Fiscal Impact (Division XI)**

The following assumptions are made for Division XI of the Bill:

- In the three most recent tax years with available data, TY 2020, TY 2021, and TY 2022, the total amount of lump-sum tax reported averaged \$20,000 per tax year, with an average of 92 households per year reporting income.
- It is estimated by the IDR that out of the total of \$20,000 average per tax year, approximately \$11,000 on average per tax year would have been eligible for the tax exemption in Division XI of the Bill.

Division XI of the Bill decreases General Fund revenue by \$11,000 beginning in FY 2025, increasing annually by the rate of growth in Iowa personal income.

## **Division XIII — Length of Service Award Programs**

### **Description**

Division XIII of the Bill:

- Transfers \$2.0 million in lottery revenues each fiscal year to the Length of Service Award Program Grant Fund created in Division XIII of the Bill.
- Authorizes a municipality to establish a length of service award program for volunteer fire fighters, emergency medical care providers who are volunteers, and reserve peace officers.
- Requires awards from the Program to be treated as a tax-deferred benefit under federal code.
- Appropriates transfers to the Fund to the IDR to provide grants to municipalities that have established a program.
- Requires the IDR to adopt rules to administer Division XIII of the Bill. The rules must require municipalities to make a dollar-for-dollar funding match to awardees, not to exceed \$500 per person.
- Requires the IDR to prorate awards to municipalities if there is not enough money in the Fund.

Division XIII of the Bill is effective January 1, 2025.



**Fiscal Impact (Division XIII)**

Division XIII of the Bill requiring annual transfers from lottery revenues will decrease General Fund revenue by \$2.0 million beginning in FY 2025. Additionally, there would be an increase in cost to the IDR of \$25,000 and 0.3 full-time equivalent (FTE) position in FY 2025, and \$10,000 and 0.1 FTE position each year thereafter, to administer the program.

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**Sources**

Iowa Department of Revenue  
Legislative Services Agency analysis

/s/ Jennifer Acton

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April 19, 2024

Doc ID 1449565

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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.

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www.legis.iowa.gov



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[SF 2442](#) – Individual Income Tax Rate (LSB6385SV)

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Fiscal Note Version – New

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### **Description**

[Senate File 2442](#) has nine divisions and modifies the individual and alternate income tax rates, withholding credits, franchise tax deductions, and property tax procedures; changes methods of determining compensation of county officials, makes contingent transfers from the Taxpayer Relief Fund (TRF); and makes corrections to the Iowa Code. The Bill has retroactive provisions.

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## **Division I — Individual and Alternate Income Tax Rates in Tax Year 2025**

### **Description and Background**

Division I of the Bill decreases individual income tax rates beginning in tax year (TY) 2025.

Division I makes the following changes:

- Eliminates the bracketed individual income tax rates that go into effect in TY 2025 and establishes flat individual income tax rates of 3.8% for tax years beginning on or after January 1, 2025. Currently, a flat individual income tax rate of 3.9% is scheduled to go into effect beginning in TY 2026.
- Eliminates references to calculating the latest cumulative inflation factors in Iowa Code chapter [422](#) due to removing income tax brackets.
- Decreases the future alternate income tax rate from 4.4% to 4.3% beginning in tax years on or after January 1, 2025.
- Requires the rate of withholding for tax years beginning on or after January 1, 2025, to not be higher than the tax rate in effect for the applicable tax year.

Division I is effective January 1, 2025, and applies to tax years beginning on or after January 1, 2025.

Current individual income tax rates for TY 2024, TY 2025, and for tax years beginning on or after January 1, 2026, were set in 2022 Iowa Acts, [House File 2317](#) (Income Tax Rate Reduction and Exemptions Act). **Figure 1** details [current](#) and proposed tax rates for single filers in the Bill by TY, while **Figure 2** details current and proposed tax rates for married filers by TY.

**Figure 1 — Individual Income Tax Rates (Single Filer)**

Income — Single Filer	Current Law			SF 2442	
	TY 2024	TY 2025	TY 2026+	TY 2024	TY 2025+
\$0 to \$6,210	4.40%	4.40%	3.90%	4.40%	3.80%
\$6,210 to \$31,050	4.82%	4.82%		4.82%	
\$31,050+	5.70%			5.70%	

**Figure 2 — Individual Income Tax Rates (Married Filers)**

Income — Married Filers	Current Law			SF 2442	
	TY 2024	TY 2025	TY 2026+	TY 2024	TY 2025+
\$0 to \$12,420	4.40%	4.40%	3.90%	4.40%	3.80%
\$12,420 to \$62,100	4.82%	4.82%		4.82%	
\$62,100+	5.70%			5.70%	

**Assumptions/Fiscal Impact (Division I)**

- The tax reduction estimate is based on income tax returns filed for TY 2022 and is time-adjusted for previously enacted State and federal law changes, as well as personal income and population changes that are projected to occur after the 2022 base tax year.
- Temporary federal law changes under the [Tax Cut and Jobs Act of 2017](#) are assumed to expire after TY 2025. The Iowa individual income tax revisions under 2018 Iowa Acts, [Senate File 2417](#) (Income and Sales Tax Modification Act), and 2022 Iowa Acts, House File, 2317, are incorporated as current law for applicable years.
- Iowa withholding decreases would begin in January 2025, affecting FY 2025 revenue; however, the majority impact of TY 2025 income tax rate decreases would be realized in FY 2026.
- Tax year results are converted to fiscal year estimates using historical relationships between income tax withholding, estimate payments, tax refunds, and payments with filed tax returns.
- The [income surtax for schools](#) is a local option tax that is based on a taxpayer’s Iowa income tax liability. Law changes that lower Iowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this projection, the surtax is assumed to equal 2.5% of State individual income tax liability.

The individual income tax rate changes in SF 2442 are projected to decrease net individual income tax liability and State General Fund revenue by the following amounts:

- FY 2025 = \$328.2 million
- FY 2026 = \$605.3 million
- FY 2027 = \$97.0 million
- FY 2028 = \$96.8 million
- FY 2029 = \$99.5 million
- FY 2030 = \$102.4 million

The decrease in tax liability is also projected to decrease the statewide local option income surtax for schools by the following amounts:

- FY 2025 = \$8.1 million
- FY 2026 = \$15.0 million
- FY 2027 = \$2.4 million
- FY 2028 = \$2.4 million

- FY 2029 = \$2.5 million
  - FY 2030 = \$2.5 million
- 

## **Division II — Targeted Jobs Withholding Credit**

### **Description and Background**

Division II of the Bill makes changes to the Targeted Jobs Withholding Tax Credit. Division II makes the following changes:

- Increases the investment necessary for a business to qualify for the credit from \$500,000 to \$1.0 million.
- Extends the ability of the Iowa Economic Development Authority (IEDA) to enter into a targeted jobs withholding agreement by three years, from June 30, 2024, to June 30, 2027.
- Changes the annual compliance reporting to the IEDA about the targeted jobs withholding agreement from the pilot project city to the employer.

The [Targeted Jobs Withholding Tax Credit](#) was created in 2006 as an economic incentive tool available in a small number of cities for a limited time. The availability of the credit has been extended several times. The incentive tool is funded through individual income tax withholding. Instead of remitting income tax withholding from certain employees to the State General Fund, the employer forwards the withholding tax to the city to finance a project related to the employer pursuant to an agreement between the employer and the pilot project city. Under current law, the authority for employers and pilot project cities to enter into new agreements expires June 30, 2024.

### **Assumptions/Fiscal Impact (Division II)**

- Based on historical award data, it is estimated that \$4.0 million will be awarded each year for FY 2025 through FY 2027.
- Based on historical claim data, the credit redemption pattern, in the form of retained withholding tax from employee paychecks, will be:
  - First fiscal year = 3.0%
  - Second fiscal year = 5.0%
  - Third through eleventh fiscal year = 8.0% per year
  - Awarded credits that are never redeemed = 20.0%

Extending the Targeted Jobs Withholding Pilot Project by three additional years is projected to reduce General Fund revenue by the following amounts:

- FY 2025 = \$120,000
- FY 2026 = \$320,000
- FY 2027 = \$640,000
- FY 2028 = \$840,000
- FY 2029 = \$960,000
- FY 2030 = \$960,000

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## **Division III — Franchise Tax — Investment Subsidiaries**

### **Description and Background**

Division III of the Bill:

- Allows the deduction of expenses allocable to investment in an investment subsidiary for purposes of the franchise tax.
- Allows a financial institution with an investment subsidiary to elect to include the income and expenses of the investment subsidiary on a franchise tax return.
- Requires the inclusion of income and expenses of the investment subsidiary on all subsequent franchise tax returns as long as the investment subsidiary remains a subsidiary of the financial institution.
- Specifies if the financial institution requests the filing of separate returns and the director of the Iowa Department of Revenue (IDR) determines separate returns will more clearly disclose the taxable income, the financial institution may file a separate return from the investment subsidiary.

Division III of the Bill is effective for tax years beginning on or after January 1, 2025.

The deduction of expenses allocable to investment in a subsidiary was previously eliminated in 1995 Iowa Acts, [chapter 193](#) (Franchise Tax on Financial Institutions Act), which required financial institutions to pay the franchise tax when depositing certain kinds of investments in subsidiary corporations.

### **Assumptions/Fiscal Impact (Division III)**

- The Bill is not expected to have an impact on banks as use of investment subsidiaries is optional.
- Any fiscal estimate is dependent on the extent to which banks choose to open investment subsidiaries to elect the deduction associated with investment in subsidiaries for purposes of reducing the franchise tax.
- The IDR cannot estimate the fiscal impact of Division III due to a lack of information but believes Division III may result in either less or more franchise tax revenue to the General Fund, dependent on taxpayer actions that cannot be predicted.
- The estimated [fiscal impact](#) from 1995 Iowa Acts, chapter 193, was a gain in tax revenue of approximately \$8.0 million annually to the General Fund.
- TY 2025 franchise tax revenue is expected to affect FY 2026 revenue.

The fiscal impact of Division III of the Bill cannot be determined due to a lack of information.

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## **Division IV — Property Tax Procedures**

### **Description and Background**

Division IV makes the following modifications to property tax procedures and statements found in Iowa Code section [24.2A](#):

- Changes the deadline for political subdivisions to file reports with the Department of Management (DOM) from March 15 to 4:00 p.m. on March 5 containing all necessary information for the DOM to compile and calculate amounts required to be included in the statements sent out to property tax owners and taxpayers in that subdivision. If a city or county fails to meet the deadline, that city's or county's tax levy is limited to the previous year's budget amount.
- Changes the deadline for county auditors to send an individual statement containing information relating to property taxes from March 20 to March 15.

- Changes the property tax statements example property on the statement from an assessed value of \$100,000 to \$300,000 in assessed value for residential and commercial properties. This change applies to all fiscal years beginning on or after July 1, 2025. The bill also changes the amount used for residential and commercial property in the budget year to 110.0% of the value of the property used as the current fiscal year example.
- On or after July 1, 2024, statements must include a percent change in property taxes owed from the current fiscal year example to the budgeted year example.
- Requires that all statements include a link to the DOM's Internet site. This requirement is retroactive to January 1, 2024.

Division IV amends requirements related to public hearings for political subdivision's proposed property tax amount found in Iowa Code section [24.2A](#).

Division IV repeals the 1848 Iowa Acts, First Extraordinary Session, chapter [52](#), which required Lee County to maintain a district court at Fort Madison and the city of Keokuk. The Act also required the clerk of district court and the sheriff of Lee County to keep offices at both Fort Madison and the city of Keokuk.

Division IV allows a city to levy at a rate not to exceed \$8.10 per \$1,000 of assessed valuation for its general fund levy if the city's actual levy rate for the current fiscal year is \$0 per \$1,000 of value and the total assessed value used to calculate taxes for that budget year exceeds 102.75%. This provision is effective upon enactment.

Counties may collect taxes for a fiscal year for which no budget has been certified for the county, but the Bill prohibits the county from distributing any funds collected until the county certifies its budget and transmits the certified budget to the county auditor. Division IV allows the DOM to make exemptions to this requirement on a case-by-case basis.

A municipality with a population equal to or greater than 15,000 using tax increment financing for purposes of public improvements related to housing is limited to tax collection of a maximum of 10 fiscal years. The Bill allows a municipality of any size to extend its urban renewal area tax collections for three additional years if the project for which revenue is being divided was established prior to January 1, 2018, to adequately fund the project. All governing bodies of the taxing district affected must approve the extension, and this provision of this Bill takes effect upon enactment.

Division IV requires that the county recorder, county treasurer, county assessor, city assessor, or other government body maintain confidentially the names, addresses, and dates of birth of persons receiving the 65+ homestead tax exemption.

Taxing district assessors are required to report to the county auditor, in a manner that is compatible with the county auditor's software, the valuations and revaluations in their taxing district as instructed by the DOM.

2023 Iowa Acts, [chapter 71](#), requires the director of the DOM to annually prepare and file a report by December 1 with the General Assembly. Division IV changes the county and city bond issuance reporting deadline for the DOM from December 1 to no later than January 1.

## **Assumptions/Fiscal Impacts (Division IV)**

### **DOM**

The fiscal impact to the Department of Management will be approximately \$20,000 for technology changes and updates to the existing software system. The expenses would be paid for out of existing Rebuild Iowa Infrastructure Fund/Technology Reinvestment Fund (RIIF/TRF) funding for the local government systems appropriation to the Department of Management.

### **Lee County District Court and Sheriff Offices**

The closure of the City of Keokuk clerk of district court and the sheriff of Lee County offices may generate local savings. The LSA is unable to estimate the local impact.

### **City Levy Rates**

2023 Iowa Acts, [House File 718](#), restricted cities that received zero property taxes and had a \$0.0 tax rate from levying rate increase unless the cities assessed value grew less than 3.0% in terms of taxable value. Cities that grew more than 3.0% would not be allowed to tax real property in FY 2025.

In FY 2024, there were seven cities that would be prevented from raising their rates in FY 2025. Of those cities, four incurred taxable growth in excess of 3.0% and would be eligible to increase rates and collect property taxes in FY 2025 under this Division. This Bill would generate an additional \$145,000 in statewide property tax revenue. Cities affected include:

- Bagley — Increased FY 2025 taxable property growth by 5.8%, which generates \$34,000 in additional revenues.
- Pleasanton — Increased FY 2025 taxable property growth by 10.6%, which generates \$5,000 in additional revenues.
- Sageville — Increased FY 2025 taxable property growth by 16.8%, which generates \$83,000 in additional revenues.
- Zwingle — Increased FY 2025 taxable property growth by 11.1%, which generates \$23,000 in additional revenues.

### **Tax Increment Financing (TIF)**

The FY 2023 Annual Urban Renewal [Report](#) identified a total of 84 low- and moderate-income housing-related projects. Of those projects, 53 were created prior to January 1, 2018, with a total balance of \$11.3 million. It is unknown how many of these TIFs may utilize this program, and the impact on local property taxes cannot be estimated.

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## **Division V — Compensation of Elected County Officials**

### **Description and Background**

Division V of the Bill does the following:

- Requires a majority vote from a board of county supervisors to change the compensation schedule of elected county officials if a compensation board does not exist.
- Allows a board of county supervisors to dissolve or create a county compensation board upon a majority vote of the members of the board and requires the board of supervisors to annually prepare and review a compensation schedule if a compensation board does not exist.
- Requires the salary of a county sheriff to be comparable to salaries paid to professional law enforcement administrators and command officers of the State Patrol, the Division of Criminal Investigation of the Department of Public Safety (DPS), and city police chiefs in cities of a similar population to the population of the county.

- Requires a county compensation board to provide documentation to the board of supervisors demonstrating how the compensation board determined its recommended compensation schedule.
- Allows a board of supervisors to set compensation of a position at less than compensation provided in the current compensation schedule if the position is reduced to part-time.

### **Fiscal Impact**

Division V is not expected to have a fiscal impact.

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## **Division VI — County and City Tax Levy Rate Adjustments**

### **Description and Background**

Division VI makes changes to the limits on county and city property taxes rates established in 2023 Iowa Acts, [House File 718](#) (Property Tax, Assessments, and Bond Elections Act). House File 718 consolidated property tax rates for limits to allow rate adjustment by the growth of that local taxing districts property assessments into a new combined general fund levy (CGFL rate).

### **Current Law Under HF 718**

House File 718 made the following county changes, which are impacted by Division VI:

- Consolidates several county functions that were previously financed through a combination of general county services, rural county services, and additions to general/rural county services levies. The consolidation first occurs for FY 2025.
- Creates additional limits on the maximum allowed general and rural county services tax rates. The new limits apply to FY 2025 through FY 2028 and will be specific to each county.
- Establishes maximum general county and rural county services rates for FY 2029 and after that will apply to all counties. The maximum rates for FY 2029 and after are \$3.50 for general county services and \$3.95 for rural county services.
- The new county-specific general services tax rate limits for FY 2025 are based on rates in place for FY 2024, including the consolidation within the general or rural services levies of any levies utilized by the county during FY 2024. For four fiscal years (FY 2025 through FY 2028), maximum county-specific tax rates are based on growth in county taxed value and county tax rates. For FY 2025 through FY 2028, the application of new county general service levy limits will fall into one of three categories depending on the situation in each county each year:
  - **Category 1** — Counties with general services tax base growth that exceeds 3.00% but is less than 6.00%: A county in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
  - **Category 2** — Counties with general services tax base growth that equals or exceeds 6.00%: A county in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.
  - **Category 3** — Counties with general services budget year tax base growth of 3.00% or less: Counties in this category will be able to utilize all growth in the property tax base, and if the county's current-year rate is below \$3.50, the county may raise the budget year general services rate to \$3.50.
- Rural county services tax rates are limited in the same manner as discussed above, but the limit is based on the rate of growth in a county's rural tax base and the current year's rural county services tax rate, with references to the \$3.50 tax rate changed to \$3.95.

House File 718 made the following city changes, which are impacted by Division VI:



- Consolidates authority for the city general fund (\$8.10) levy, 16 of 21 additions to the city general fund levy (Iowa Code section [384.12](#)), the emergency levy (Iowa Code section [384.8](#)), and any levy increases that are the result of the suspension of statutory levy limits approved by the State Appeals Board under Iowa Code section [24.48](#). Separate authority for the emergency levy was stricken, and the 16 levy purposes are removed from the list of additions to the city basic levy in Iowa Code section 384.12. In addition, the State Appeals Board is allowed to approve the suspension of a city statutory levy limit only in the event of a natural disaster, unusual problems related to major new functions required by State law, or an unusual need for a new program that will provide substantial benefits to county residents.
- Creates additional limits on the maximum allowed city general fund tax rate.
- Creates new city-specific general fund tax rate limits for FY 2025 that are based on FY 2024 rates, and for FY 2025 through FY 2028, city-specific tax rates are based on growth in city taxed value and the previous year's city tax rate. For FY 2025 through FY 2028, the application of new city general fund rate limits will fall into one of three categories depending on the situation in each city:
  - **Category 1** — Cities with tax base growth that exceeds 3.00% but is less than 6.00%: A city in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
  - **Category 2** — Cities with tax base growth that equals or exceeds 6.00%: A city in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.
  - **Category 3** — Cities with budget year tax base growth of 3.00% or less: A city in this category will be able to utilize all growth in the property tax base, and if the city's current year rate is below \$8.10, the city may also raise the budget year rate to \$8.10 per \$1,000 of assessed property value.
- For FY 2029 and after, the maximum city general fund tax rate for all cities is limited to \$8.10 per \$1,000 of assessed value.

### **Proposed Law Under This Bill**

Division VI creates four growth categories, redistributes the allowable base growth, and includes an assessed value reduction for each group. The Bill adjusts the levy rates for cities and counties so cities and counties use the greater of last year's levy rate or the default levy rate based on their growth. The following four categories apply to both the county and city rates:

- **Category 1** — Counties with general services tax base growth that is less than 2.75%. A county in this category will not receive a reduction in the maximum tax rate.
- **Category 2** — Counties with general services tax base growth that equals 2.75% but is less than 4.00%: A county in this category will have its maximum property tax dollars reduced by 1.00 percentage point for the budget year through a reduction in the maximum tax rate.
- **Category 3** — Counties with general services tax base growth that equals 4.00% but is less than 6.00%: A county in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
- **Category 4** — Counties with general services tax base growth that equals or exceeds 6.00%: A county in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.

### **Assumptions/Fiscal Impact (Division VI)**

- The county authority for general services is limited to a maximum of \$3.50, and the authority for the rural services levy is limited to a maximum of \$3.95 pursuant to Iowa Code section [331.423](#). Properties located in cities are only subject to the general levies, while rural properties are subject to both general and rural levies.
- The city authority for the general fund levy is limited to a maximum of \$8.10 per \$1,000 of assessed property value. That maximum rate applies to all classes of property, with the

exception of property classified as agricultural. The tax rate that applies to agricultural property is limited to \$3.00375 pursuant to Iowa Code section [384.1](#). City tax levies apply to taxable property located within the boundary limits of the city, although in limited cases, particular classes of property are excluded from the levy.

- FY 2024 had a total county assessed value, with gas and electric, of \$202.3 billion, which generated \$730.6 million in local tax dollars. FY 2025 has \$214.3 billion in assessed property value.
- FY 2024 had a total rural county assessed value, with gas and electric, of \$82.7 billion, which generated \$264.2 million in local tax dollars. FY 2025 has \$86.9 billion in assessed property value.
- FY 2024 had a total city assessed value, with gas and electric, of \$119.0 billion, which generated \$962.8 million in local tax dollars. FY 2025 has \$126.7 billion in assessed property value.

Division VI would increase the local tax dollars collected at the county and city level by \$1.43 million in FY 2025 (see **Figure 3** below).

**Figure 3**

<b>FY 2025 General County, General County Rural, and General City Levy Proposal</b>			
<b>in Millions</b>			
	<b>FY 2024</b>	<b>FY 2024</b>	<b>FY 2025</b>
	<b><u>Assessed Value</u></b>	<b><u>Tax Dollars</u></b>	<b><u>Assessed Value</u></b>
County Tax	\$ 202,386.29	\$ 730.56	\$ 214,295.47
County Rural Tax	82,713.45	264.21	86,929.77
City Tax	118,992.80	962.81	126,662.00
<b>Total Tax</b>	<b>\$ 404,092.55</b>	<b>\$ 1,957.59</b>	<b>\$ 427,887.24</b>
	<b>FY 2025</b>	<b>FY 2025</b>	<b>FY 2025</b>
	<b><u>HF 718 Tax Dollars</u></b>	<b><u>SF 2442 Tax Dollars</u></b>	<b><u>Difference</u></b>
County Tax	\$ 757.96	\$ 758.40	\$ 0.44
County Rural Tax	291.20	291.45	0.25
City Tax	1,002.80	1,003.54	0.74
<b>Total Tax</b>	<b>\$ 2,051.96</b>	<b>\$ 2,053.40</b>	<b>\$ 1.43</b>

Note: 2023, Iowa Acts HF 718 reduced property tax rates as described in the [Fiscal Note](#) and is current law.

Division VI applies to taxes and budgets for fiscal years beginning on or after July 1, 2025.

## **Division VII — Public Utility Assessment Limitations**

### **Description and Background**

Division VII removes public utility company property operating under Iowa Code chapter [428](#) and pipeline company property under Iowa Code chapter [438](#) from the calculation of the assessment limitation. The Bill also reduces the percentage of actual value at which a property

is valued by 2.0% each year beginning in assessment year (AY) 2025 over the next 5 years to 90.0% in AY 2029.

Real property is taxed on a percentage of its value as determined through an assessment process. The percentage of assessed value that is subject to taxation is referred to as a rollback. Certain property classes are assigned a static rollback, and other classes have a rollback calculated annually by formula.

This Division lowers the rollback percentage for pipeline property from 100.0% to 90.0% over five years. Decreases in the rollback reduce the taxable value of a class of property and reduce property taxes owed. Through the action of Iowa’s school aid formula, decreases in the rollback also increase the annual appropriation from the State General Fund to support local schools.

The changes in Division VII are first effective for FY 2027 property taxes.

**Assumptions/Fiscal Impact (Division VII)**

Division VII would decrease centrally assessed pipeline and utility property taxable values. The decrease in the property tax base is estimated to be \$81.98 million in AY 2025. This Division would decrease local property tax revenues by an estimated \$1.62 million in FY 2027.

School Foundation Aid would also increase, and the cost to the State in implementing the school aid formula would increase by \$5.40 per \$1,000 of the diminished property tax base. The impact to the State General Fund is estimated to increase by \$0.44 million beginning in FY 2027 as a result (see **Figure 4** below).

**Figure 4**

<b>Projected Property Tax Change Under Division VII (FY 2026 — FY 2031)</b>						
Dollars in Millions						
	AY 2024 FY 2026	AY 2025 FY 2027	AY 2026 FY 2028	AY 2027 FY 2029	AY 2028 FY 2030	AY 2029 FY 2031
Assessed Value of Public Utility Under Current Law	\$4,018.67	\$4,099.04	\$4,181.02	\$4,264.65	\$4,349.94	\$4,436.94
Assessed Value of Public Utility Under Division VII	4,018.67	4,017.06	4,013.78	4,008.77	4,001.94	3,993.24
Total Decrease in Assessed Value	\$ -	\$ 81.98	\$ 167.24	\$ 255.88	\$ 348.00	\$ 443.69
Rollback	100.00%	98.00%	96.00%	94.00%	92.00%	90.00%
General Fund Impact	\$ -	\$ 0.44	\$ 0.90	\$ 1.38	\$ 1.88	\$ 2.40
Local Levy Authority Impact	-	\$ 1.62	\$ 3.31	\$ 5.06	\$ 6.89	\$ 8.78
Total Revenue Impact	\$ -	\$ 2.06	\$ 4.21	\$ 6.44	\$ 8.76	\$ 11.17

The net of the decrease in State Foundation Aid and the statewide fiscal impact of the Bill on local jurisdictions is estimated to be a decrease of \$2.1 million in FY 2027. The fiscal impact is estimated to increase each year until FY 2031 as a result of the assessment limitation downward schedule.

**Division VIII — Taxpayer Relief Fund**

**Description and Background**

Division VIII of the Bill:

- If actual net revenue is less than net General Fund appropriations for a fiscal year, 50.0% of the difference between actual net revenue and net General Fund appropriations is transferred from the TRF to the General Fund beginning in FY 2025.

- Removes transfers from the TRF to the General Fund if enacted in Division VIII from calculation of the annual expenditure limitation.
- Repeals current Iowa Code section [8.57E\(2\)](#), which authorizes a transfer from the TRF to the General Fund if actual net revenue from the General Fund is less than 103.5% of the actual net revenue of the General Fund for the prior fiscal year.

Division VIII of the Bill is repealed July 1, 2029.

The TRF is established in Iowa Code section 8.57E and is required to be used only as appropriations or transfers made by the General Assembly for tax relief or reductions in income tax rates. Pursuant to Iowa Code section [8.55](#), a transfer is made to the Economic Emergency Fund (EEF), and excess money after the transfer to the EEF is transferred to the TRF based on the difference between the actual net revenue for the General Fund in a fiscal year and the adjusted revenue estimate for the fiscal year. It is [estimated](#) that the TRF will have a balance of \$3,662.9 million at the close of FY 2024.

**Assumptions/Fiscal Impact (Division VIII)**

- In TY 2023, net actual revenue to the General Fund equaled \$9,845.3 million, while net actual appropriations from the General Fund equaled \$8,211.5 million. Under current law and assumptions, revenues are not estimated to fall below appropriations through FY 2029.
- The automatic TRF transfer procedure created in the Bill will not be activated unless a specific State General Fund financial situation occurs in the future. The specific financial conditions required to trigger a transfer are not predictable.

The fiscal impact of Division VIII cannot be estimated due to a lack of information.

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**Division IX — Corrective Provision**

**Description and Background**

Division IX makes a technical correction to 2024 Iowa Acts, [Senate File 574](#) (Economic Development Authority, Major Economic Growth Attraction Program Bill).

**Assumptions/Fiscal Impact (Division IX)**

Division IX is estimated to have no fiscal impact.

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**Fiscal Impact**

The Bill is projected to reduce individual income tax and corporate income tax and State General Fund revenue by the amounts in **Figure 5**.

**Figure 5 — General Fund Fiscal Impact (in Millions)**

	Division I 3.8% TY 2025 Income Tax	Division II Targeted Jobs Credit	Division VII Public Utility Assessment	Total General Fund Fiscal Impact
FY 2025	\$ -328.2	\$ -0.1	\$ 0.0	\$ -328.3
FY 2026	-605.3	-0.3	0.0	-605.6
FY 2027	-97.0	-0.6	-0.4	-98.0
FY 2028	-96.8	-0.8	-0.9	-98.5
FY 2029	-99.5	-1.0	-1.4	-101.9
FY 2030	-102.4	-1.0	-1.9	-105.3

The Iowa Department of Management is expected to incur costs totaling \$20,000 due to Division IV of the Bill.

The Bill is projected to reduce local government revenue by the amounts in **Figure 6**.

**Figure 6 — Local Government Revenue Impact (in Millions)**

	Division I 3.8% TY 2025 Income Tax	Division IV Property Tax Procedures	Division VI County/City Tax Levy	Division VII Public Utility Assessment	Total Local Government Revenue Change
FY 2025	\$ -8.1	\$ 0.1	\$ 1.4	\$ 0.0	\$ -6.5
FY 2026	-15.0	0.1	1.4	0.0	-13.4
FY 2027	-2.4	0.1	1.4	-1.6	-2.4
FY 2028	-2.4	0.1	1.4	-3.3	-4.1
FY 2029	-2.5	0.1	1.4	-5.1	-6.0
FY 2030	-2.5	0.1	1.4	-6.9	-7.8

**Sources**

Iowa Department of Revenue  
Iowa Department of Management  
Iowa State Association of Counties  
Legislative Services Agency analysis

/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.