

House File 2739

H-8233

1 Amend House File 2739 as follows:

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

4 <Section 1. TAXPAYER RELIEF FUND TRANSFER — FEDERAL TAX LAW
5 CHANGES.

6 1. On the effective date of this Act, there is transferred
7 from the taxpayer relief fund created in section 8.57E to the
8 general fund of the state, the following amount:

9 \$296,200,000

10 2. The transfer under this section is made in accordance
11 with section 8.57E, subsection 2, paragraph "a", for state tax
12 relief based on the reduction in state revenue for the fiscal
13 year beginning July 1, 2025, associated with 2025 federal tax
14 law changes pursuant to section 422.3, subsection 5, paragraph
15 "b", including but not limited to the allowance of income tax
16 deductions for qualified tips, overtime compensation, and
17 qualified passenger vehicle loan interest under the federal
18 Internal Revenue Code, as amended by Pub. L. No. 119-21,
19 commonly referred to as the One Big Beautiful Bill Act.

20 3. Notwithstanding section 8.54, the state general fund
21 expenditure limitation amount calculated for the fiscal year
22 beginning July 1, 2026, shall be readjusted to include one
23 hundred percent of the moneys transferred under this section.

24 Sec. 2. DEPARTMENT OF HEALTH AND HUMAN SERVICES —
25 SUPPLEMENTAL APPROPRIATION. There is appropriated from the
26 general fund of the state to the department of health and human
27 services for the fiscal year beginning July 1, 2025, and ending
28 June 30, 2026, the following amount, or so much thereof as is
29 necessary, to be used for the purposes designated:

30 To supplement the appropriation made for medical assistance
31 program reimbursement and associated costs in 2025 Iowa Acts,
32 chapter 169, section 9, unnumbered paragraph 2:

33 \$ 70,300,000

34 Notwithstanding section 8.33, moneys appropriated in this
35 section that remain unencumbered or unobligated at the close of

1 the fiscal year shall not revert but shall remain available for
2 expenditure for the purposes designated until the close of the
3 succeeding fiscal year.

4 Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate
5 importance, takes effect upon enactment.

6 Sec. 4. APPLICABILITY. The following applies to the state
7 general fund expenditure limitation amount calculated for
8 the fiscal year beginning July 1, 2026, and each fiscal year
9 thereafter:

10 The section of this Act amending section 8.54.>

11 2. Title page, lines 1 and 2, by striking <modifying the
12 taxes imposed on health maintenance organizations,>

13 3. Title page, lines 5 and 6, by striking <date, contingent
14 effective date, applicability, and retroactive applicability>
15 and inserting <date and applicability>

SRINIVAS of Polk