

House File 2739

H-8243

1 Amend the amendment, H-8234, to House File 2739, as follows:  
2 1. Page 1, after line 1 by inserting:  
3 <\_\_\_. Page 2, by striking lines 20 through 30 and inserting:  
4 <1. Commencing with the calendar year beginning January  
5 1, 2026, and for subsequent calendar years, each health  
6 maintenance organization transacting business in this state  
7 shall be subject to a health care-related tax payable to  
8 the director of revenue in an amount equal to ninety-five  
9 hundredths of one percent of the applicable percentage of  
10 taxable funds.>  
11 \_\_\_. Page 3, lines 11 and 12, by striking <current rate in  
12 effect> and inserting <rate>  
13 \_\_\_. Page 3, line 18, by striking <current rate in effect>  
14 and inserting <rate>  
15 \_\_\_. Page 6, by striking lines 18 through 23 and inserting:  
16 <Sec. \_\_\_. TEMPORARY PROVISIONS FOR THE HEALTH CARE-RELATED  
17 TAX AND PREPAYMENTS FOR CALENDAR YEAR 2026. Notwithstanding  
18 section 432B.2, subsection 1, if enacted by this division  
19 of this Act, each health care maintenance organization  
20 transacting business in this state shall be subject to a health  
21 care-related tax payable to the director of revenue in an  
22 amount equal to three and one-half percent of the applicable  
23 percentage of taxable funds as defined in section 432B.1,  
24 if enacted by this division of this Act, for the period in  
25 calendar year beginning January 1, 2026, and ending September  
26 30, 2026. The difference between the amount of taxes collected  
27 pursuant to this section and the amount of tax that would be  
28 collected by imposing the rate under section 432B.2, subsection  
29 1, if enacted by this division of this Act, shall not be  
30 subject to prepayment under section 432B.3, subsection 1, if  
31 enacted by this division of this Act.>  
32 \_\_\_. Page 6, lines 24 and 25, by striking <This division of  
33 this Act> and inserting <The following>  
34 \_\_\_. Page 6, line 31, by striking <Act.> and inserting  
35 <Act:>

1 \_\_\_\_\_. Page 6, after line 31 by inserting:

2 <The section of this division of this Act enacting the  
3 temporary provisions for the health care-related tax and  
4 prepayments for calendar year 2026.

5 Sec. \_\_\_\_\_. EFFECTIVE DATE. Unless otherwise provided, this  
6 division of this Act, being deemed of immediate importance,  
7 takes effect upon enactment.>>

8 2. Page 1, by striking lines 24 through 31 and inserting:

9 <NEW SUBPARAGRAPH. (02) (a) For the fiscal year beginning  
10 July 1, 2027, the transfer pursuant to this paragraph shall not  
11 exceed fifty percent of the difference between the adjusted  
12 revenue estimate, as defined in section 8.54, for the fiscal  
13 year and the net general fund appropriation for the fiscal  
14 year.

15 (b) For the fiscal year beginning July 1, 2028, the transfer  
16 pursuant to this paragraph shall not exceed fifty percent  
17 of the difference between the adjusted revenue estimate, as  
18 defined in section 8.54, for the fiscal year and the net  
19 general fund appropriation for the fiscal year.>>

20 3. By renumbering as necessary.

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LUNDGREN of Dubuque