

Senate File 2479

S-5218

1 Amend Senate File 2479 as follows:

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

4 <DIVISION I

5 FY 2026-2027 APPROPRIATIONS

6 Section 1. DEPARTMENT OF ADMINISTRATIVE SERVICES.

7 1. There is appropriated from the general fund of the state
8 to the department of administrative services for the fiscal
9 year beginning July 1, 2026, and ending June 30, 2027, the
10 following amounts, or so much thereof as is necessary, to be
11 used for the purposes designated:

12 a. For salaries, support, maintenance, and miscellaneous
13 purposes, and for not more than the following full-time
14 equivalent positions:

15 \$ 3,602,306
16 FTEs 50.00

17 b. For the payment of utility costs, and for not more than
18 the following full-time equivalent positions:

19 \$ 4,487,598
20 FTEs 1.00

21 Notwithstanding [section 8.33](#), moneys appropriated
22 for utility costs in this lettered paragraph that remain
23 unencumbered or unobligated at the close of the fiscal year
24 shall not revert but shall remain available for expenditure
25 for the purposes designated until the close of the succeeding
26 fiscal year.

27 c. For Terrace Hill operations, and for not more than the
28 following full-time equivalent positions:

29 \$ 460,884
30 FTEs 4.37

31 d. For state library services:

32 (1) For salaries, support, maintenance, and miscellaneous
33 purposes, and for not more than the following full-time
34 equivalent positions:

35 \$ 2,626,613

1 FTEs 19.00
2 (2) For the enrich Iowa program established under section
3 8A.209:
4 \$ 2,464,823
5 e. (1) For support of the state's historical resources, and
6 for not more than the following full-time equivalent positions:
7 \$ 3,804,774
8 FTEs 37.00
9 (2) The department shall coordinate historical and cultural
10 activities with the tourism office of the economic development
11 authority to promote attendance at the state historical
12 building and at the state's historic sites.
13 f. For administration and support of the state's historic
14 sites, and for not more than the following full-time equivalent
15 positions:
16 \$ 425,751
17 FTEs 3.00
18 2. Any moneys and premiums collected by the department
19 for workers' compensation shall be segregated into a separate
20 workers' compensation fund in the state treasury to be used
21 for payment of state employees' workers' compensation claims
22 and administrative costs. Notwithstanding [section 8.33](#),
23 unencumbered or unobligated moneys remaining in this workers'
24 compensation fund at the end of the fiscal year shall not
25 revert but shall remain available for expenditure for purposes
26 of the fund in subsequent fiscal years.
27 Sec. 2. DEPARTMENT OF ADMINISTRATIVE SERVICES —
28 REVOLVING FUNDS. There is appropriated to the department of
29 administrative services for the fiscal year beginning July
30 1, 2026, and ending June 30, 2027, from the revolving funds
31 designated in [chapter 8A](#) and from internal service funds
32 created by the department such amounts as the department deems
33 necessary for the operation of the department consistent with
34 the requirements of [chapter 8A](#).
35 Sec. 3. DEPARTMENT OF ADMINISTRATIVE SERVICES — STATE

1 EMPLOYEE HEALTH INSURANCE ADMINISTRATION CHARGE. For the
2 fiscal year beginning July 1, 2026, and ending June 30, 2027,
3 the monthly per contract administrative charge which may be
4 assessed by the department of administrative services shall be
5 \$2.00 per contract on all health insurance plans administered
6 by the department.

7 Sec. 4. AUDITOR OF STATE.

8 1. There is appropriated from the general fund of the state
9 to the office of the auditor of state for the fiscal year
10 beginning July 1, 2026, and ending June 30, 2027, the following
11 amount, or so much thereof as is necessary, to be used for the
12 purposes designated:

13 For salaries, support, maintenance, and miscellaneous
14 purposes, and for not more than the following full-time
15 equivalent positions:

16	\$	1,002,686
17	FTEs	98.00

18 2. The auditor of state may retain additional full-time
19 equivalent positions as is reasonable and necessary to
20 perform governmental subdivision audits which are reimbursable
21 pursuant to [section 11.20](#) or [11.21](#), to perform audits which are
22 requested by and reimbursable from the federal government, and
23 to perform work requested by and reimbursable from departments
24 or agencies pursuant to [section 11.5A](#) or [11.5B](#). The auditor
25 of state shall notify the department of management, the
26 legislative fiscal committee, and the legislative services
27 agency of the additional full-time equivalent positions
28 retained.

29 3. The auditor of state shall allocate moneys from the
30 appropriation in this section solely for audit work related to
31 the annual comprehensive financial report, federally required
32 audits, and investigations of embezzlement, theft, or other
33 significant financial irregularities until the audit of the
34 annual comprehensive financial report is complete.

35 Sec. 5. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There

1 is appropriated from the general fund of the state to the
2 Iowa ethics and campaign disclosure board for the fiscal year
3 beginning July 1, 2026, and ending June 30, 2027, the following
4 amount, or so much thereof as is necessary, to be used for the
5 purposes designated:

6 For salaries, support, maintenance, and miscellaneous
7 purposes, and for not more than the following full-time
8 equivalent positions:

9	\$	1,045,432
10	FTEs	7.00

11 Sec. 6. GOVERNOR AND LIEUTENANT GOVERNOR. There is
12 appropriated from the general fund of the state to the offices
13 of the governor and the lieutenant governor for the fiscal year
14 beginning July 1, 2026, and ending June 30, 2027, the following
15 amounts, or so much thereof as is necessary, to be used for the
16 purposes designated:

17 1. GENERAL OFFICE

18 For salaries, support, maintenance, and miscellaneous
19 purposes, and for not more than the following full-time
20 equivalent positions:

21	\$	2,864,932
22	FTEs	25.00

23 2. TERRACE HILL QUARTERS

24 For the governor's quarters at Terrace Hill, including
25 salaries, support, maintenance, and miscellaneous purposes, and
26 for not more than the following full-time equivalent positions:

27	\$	144,222
28	FTEs	2.00

29 Sec. 7. DEPARTMENT OF INSPECTIONS, APPEALS, AND
30 LICENSING. There is appropriated from the general fund of the
31 state to the department of inspections, appeals, and licensing
32 for the fiscal year beginning July 1, 2026, and ending June
33 30, 2027, the following amounts, or so much thereof as is
34 necessary, to be used for the purposes designated:

35 1. ADMINISTRATION DIVISION

1 For salaries, support, maintenance, and miscellaneous
2 purposes, and for not more than the following full-time
3 equivalent positions:

4 \$ 808,285
5 FTEs 11.55

6 2. ADMINISTRATIVE HEARINGS DIVISION

7 For salaries, support, maintenance, and miscellaneous
8 purposes, and for not more than the following full-time
9 equivalent positions:

10 \$ 654,983
11 FTEs 23.00

12 3. INVESTIGATIONS

13 a. For salaries, support, maintenance, and miscellaneous
14 purposes, and for not more than the following full-time
15 equivalent positions:

16 \$ 2,769,231
17 FTEs 56.00

18 b. By December 1, 2026, the department shall submit a
19 report to the general assembly concerning the department's
20 activities relative to fraud in public assistance programs for
21 the fiscal year beginning July 1, 2025, and ending June 30,
22 2026. The report must include but is not limited to a summary
23 of the number of cases investigated, case outcomes, overpayment
24 dollars identified, amount of cost avoidance, and actual
25 dollars recovered.

26 4. HEALTH FACILITIES

27 a. For salaries, support, maintenance, and miscellaneous
28 purposes, and for not more than the following full-time
29 equivalent positions:

30 \$ 6,206,128
31 FTEs 132.00

32 b. The department shall make all of the following
33 information available to the public as part of the department's
34 development efforts to revise the department's internet site:

35 (1) The number of inspections of health facilities

1 conducted by the department annually by type of service
2 provider and type of inspection.

3 (2) The total annual operations budget for the department
4 that is associated with health facilities regulation, including
5 general fund appropriations and federal contract dollars
6 received by type of service provider inspected.

7 (3) The total number of full-time equivalent positions
8 in the department that are associated with health facilities
9 regulation, to include the number of full-time equivalent
10 positions serving in a supervisory capacity, and serving as
11 surveyors, inspectors, or monitors in the field by type of
12 service provider inspected.

13 (4) Identification of state and federal survey trends,
14 cited regulations, the scope and severity of deficiencies
15 identified, and federal and state fines assessed and collected
16 concerning nursing and assisted living facilities and programs.

17 c. It is the intent of the general assembly that the
18 department continuously solicit input from health facilities
19 regulated by the department to assess and improve the
20 department's level of collaboration and to identify new
21 opportunities for cooperation.

22 5. EMPLOYMENT APPEAL BOARD

23 a. For salaries, support, maintenance, and miscellaneous
24 purposes, and for not more than the following full-time
25 equivalent positions:

26	\$	510,782
27	FTEs	11.00

28 b. The employment appeal board shall be reimbursed by the
29 department for all costs associated with hearings conducted
30 under [chapter 91C](#) related to contractor registration. The
31 board may expend, in addition to the amount appropriated under
32 this subsection, additional amounts as are directly billable
33 to the department under this subsection and to retain the
34 additional full-time equivalent positions as needed to conduct
35 hearings required pursuant to [chapter 91C](#).

1 c. The employment appeal board may temporarily exceed and
2 draw more than the amount appropriated in this subsection and
3 incur a negative cash balance as long as there are receivables
4 of federal funds equal to or greater than the negative balance
5 and the amount appropriated in this subsection is not exceeded
6 at the close of the fiscal year.

7 6. IOWA OFFICE OF CIVIL RIGHTS

8 a. For salaries, support, maintenance, and miscellaneous
9 purposes, and for not more than the following full-time
10 equivalent positions:

11	\$	1,538,921
12	FTEs	30.00

13 b. The Iowa office of civil rights may enter into a contract
14 with a nonprofit organization to provide legal assistance to
15 resolve civil rights complaints.

16 7. LABOR SERVICES

17 a. For salaries, support, maintenance, and miscellaneous
18 purposes, and for not more than the following full-time
19 equivalent positions:

20	\$	2,965,719
21	FTEs	50.00

22 b. Notwithstanding [section 8.33](#), moneys appropriated in
23 this subsection that remain unencumbered or unobligated at the
24 close of the fiscal year shall not revert but shall remain
25 available for expenditure for the purposes designated until the
26 close of the succeeding fiscal year.

27 8. DIVISION OF WORKERS' COMPENSATION

28 a. For salaries, support, maintenance, and miscellaneous
29 purposes, and for not more than the following full-time
30 equivalent positions:

31	\$	3,381,044
32	FTEs	26.00

33 b. Notwithstanding [section 8.33](#), moneys appropriated in
34 this subsection that remain unencumbered or unobligated at the
35 close of the fiscal year shall not revert but shall remain

1 available for expenditure for the purposes designated until the
2 close of the succeeding fiscal year.

3 9. PROFESSIONAL LICENSING

4 For salaries, support, maintenance, and miscellaneous
5 purposes, and for not more than the following full-time
6 equivalent positions:

7	\$	1,627,969
8	FTEs	139.00

9 10. APPROPRIATION REALLOCATION

10 Notwithstanding [section 8.39](#), the department of inspections,
11 appeals, and licensing, in consultation with the department of
12 management, may reallocate moneys appropriated in this section
13 as necessary to best fulfill the needs of the department
14 of inspections, appeals, and licensing provided for in the
15 appropriation. However, the department of inspections,
16 appeals, and licensing shall not reallocate moneys appropriated
17 for labor services or the division of workers' compensation.

18 Sec. 8. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
19 — LICENSE OR REGISTRATION FEES.

20 1. For the fiscal year beginning July 1, 2026, and ending
21 June 30, 2027, the department of inspections, appeals, and
22 licensing shall collect any license or registration fees or
23 electronic transaction fees generated during the fiscal year
24 as a result of licensing and registration activities under
25 chapters 99B, [137C](#), [137D](#), and [137F](#).

26 2. From the fees collected by the department under this
27 section on behalf of a municipal corporation with which
28 the department has an agreement pursuant to [section 137F.3](#),
29 through a statewide electronic licensing system operated by
30 the department, notwithstanding [section 137F.6, subsection 2](#),
31 the department shall remit the amount of those fees to the
32 municipal corporation for whom the fees were collected less
33 any electronic transaction fees collected by the department to
34 enable electronic payment.

35 3. From the fees collected by the department under this

1 section, other than those fees described in subsection 2,
2 the department shall deposit the amount of \$290,435 into the
3 general fund of the state prior to June 30, 2027.

4 4. From the fees collected by the department under this
5 section, other than those fees described in subsections 2 and
6 3, the department shall retain the remainder of the fees for
7 the purposes of enforcing the provisions of chapters 99B, 137C,
8 137D, and 137F. Notwithstanding section 8.33, moneys retained
9 by the department pursuant to this subsection that remain
10 unencumbered or unobligated at the close of the fiscal year
11 shall not revert but shall remain available for expenditure
12 for the purposes of enforcing the provisions of chapters 99B,
13 137C, 137D, and 137F during the succeeding fiscal year. The
14 department shall provide an annual report to the department
15 of management and the legislative services agency on fees
16 billed and collected and expenditures from the moneys retained
17 by the department in a format determined by the department
18 of management in consultation with the legislative services
19 agency.

20 Sec. 9. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
21 — RACING AND GAMING COMMISSION — RACING AND GAMING
22 REGULATION. There is appropriated from the gaming regulatory
23 revolving fund created in section 99F.20 to the racing and
24 gaming commission of the department of inspections, appeals,
25 and licensing for the fiscal year beginning July 1, 2026, and
26 ending June 30, 2027, the following amount, or so much thereof
27 as is necessary, to be used for the purposes designated:

28 For salaries, support, maintenance, and miscellaneous
29 purposes for regulation, administration, and enforcement of
30 pari-mutuel racetracks, excursion boat gambling, gambling
31 structure laws, sports wagering, and fantasy sports contests,
32 and for not more than the following full-time equivalent
33 positions:

34	\$	8,049,999
35	FTEs	57.70

1 Sec. 10. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
2 — ROAD USE TAX FUND. There is appropriated from the road
3 use tax fund created in [section 312.1](#) to the administrative
4 hearings division of the department of inspections, appeals,
5 and licensing for the fiscal year beginning July 1, 2026, and
6 ending June 30, 2027, the following amount, or so much thereof
7 as is necessary, to be used for the purposes designated:

8 For salaries, support, maintenance, and miscellaneous
9 purposes:

10 \$ 1,623,897

11 Sec. 11. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES
12 — COMMERCE REVOLVING FUND. There is appropriated from the
13 commerce revolving fund created in [section 546.12](#) to the
14 department of insurance and financial services for the fiscal
15 year beginning July 1, 2026, and ending June 30, 2027, the
16 following amounts, or so much thereof as is necessary, to be
17 used for the purposes designated:

18 1. BANKING DIVISION

19 For salaries, support, maintenance, and miscellaneous
20 purposes, and for not more than the following full-time
21 equivalent positions:

22 \$ 14,881,690

23 FTEs 79.00

24 2. CREDIT UNION DIVISION

25 For salaries, support, maintenance, and miscellaneous
26 purposes, and for not more than the following full-time
27 equivalent positions:

28 \$ 3,018,710

29 FTEs 16.00

30 3. INSURANCE DIVISION

31 a. For salaries, support, maintenance, and miscellaneous
32 purposes, and for not more than the following full-time
33 equivalent positions:

34 \$ 11,010,719

35 FTEs 131.85

1 b. The insurance division expenditures for examination
2 purposes may exceed the projected receipts, refunds, and
3 reimbursements, estimated pursuant to section 505.7, subsection
4 7, including the expenditures for retention of additional
5 personnel, if the expenditures are fully reimbursable and the
6 division first does all of the following:

7 (1) Notifies the department of management, the legislative
8 services agency, and the legislative fiscal committee of the
9 need for the expenditures.

10 (2) Files with each of the entities named in subparagraph
11 (1) the legislative and regulatory justification for the
12 expenditures, along with an estimate of the expenditures.

13 Sec. 12. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES —
14 GENERAL FUND. There is appropriated from the general fund of
15 the state to the department of insurance and financial services
16 for the fiscal year beginning July 1, 2026, and ending June 30,
17 2027, the following amount, or so much thereof as is necessary,
18 to be used for the purposes designated:

19 For deposit in the captive insurance regulatory and
20 supervision fund created in [section 521J.12](#) for use as provided
21 in [section 521J.12](#), including salaries, support, maintenance,
22 and miscellaneous purposes, and for not more than the following
23 full-time equivalent positions:

24	\$	450,000
25	FTEs	2.00

26 Sec. 13. DEPARTMENT OF MANAGEMENT. There is appropriated
27 from the general fund of the state to the department of
28 management for the fiscal year beginning July 1, 2026, and
29 ending June 30, 2027, the following amounts, or so much thereof
30 as is necessary, to be used for the purposes designated:

31 1. For enterprise resource planning, providing for a
32 salary model administrator, conducting performance audits, the
33 department's LEAN process, and criminal and juvenile justice
34 planning; for salaries, support, maintenance, and miscellaneous
35 purposes; and for not more than the following full-time

1 equivalent positions:

2 \$ 3,666,154

3 FTEs 29.00

4 2. a. For the division of information technology; for
5 salaries, support, maintenance, and miscellaneous purposes; and
6 for not more than the following full-time equivalent positions:

7 \$ 4,421,887

8 FTEs 24.39

9 b. Of the moneys appropriated in this subsection, \$325,000
10 is allocated to providing cybersecurity services to local
11 governments.

12 Sec. 14. DEPARTMENT OF MANAGEMENT — INFORMATION TECHNOLOGY
13 — REVOLVING AND INTERNAL FUNDS.

14 1. There is appropriated to the department of management
15 for the fiscal year beginning July 1, 2026, and ending June
16 30, 2027, from the revolving funds designated in chapter 8,
17 subchapter XI, and from internal service funds created under
18 section 8.92, such amounts as the department deems necessary
19 for the operation of the department pursuant to and consistent
20 with the requirements of [chapter 8, subchapter XI](#).

21 2. a. Notwithstanding [section 321A.3, subsection 1](#), for the
22 fiscal year beginning July 1, 2026, and ending June 30, 2027,
23 the first \$750,000 collected and transferred to the treasurer
24 of state with respect to the fees for transactions involving
25 the furnishing of a certified abstract of a vehicle operating
26 record under [section 321A.3, subsection 1](#), shall be transferred
27 to the IowAccess revolving fund created in [section 8.90](#) for
28 the purposes of developing, implementing, maintaining, and
29 expanding electronic access to government records as provided
30 by law.

31 b. All fees collected with respect to transactions
32 involving IowAccess shall be deposited in the IowAccess
33 revolving fund created under [section 8.90](#) and shall be used
34 only for the support of IowAccess projects.

35 Sec. 15. DEPARTMENT OF MANAGEMENT — ROAD USE TAX

1 FUND. There is appropriated from the road use tax fund created
2 in [section 312.1](#) to the department of management for the fiscal
3 year beginning July 1, 2026, and ending June 30, 2027, the
4 following amount, or so much thereof as is necessary, to be
5 used for the purposes designated:

6 For salaries, support, maintenance, and miscellaneous
7 purposes:
8 \$ 56,000

9 Sec. 16. IPERS — GENERAL OFFICE. There is appropriated
10 from the Iowa public employees' retirement fund created in
11 section 97B.7 to the Iowa public employees' retirement system
12 for the fiscal year beginning July 1, 2026, and ending June 30,
13 2027, the following amount, or so much thereof as is necessary,
14 to be used for the purposes designated:

15 For salaries, support, maintenance, and other operational
16 purposes to pay the costs of the Iowa public employees'
17 retirement system, and for not more than the following
18 full-time equivalent positions:
19 \$ 26,330,702
20 FTEs 110.00

21 Sec. 17. IOWA PUBLIC INFORMATION BOARD. There is
22 appropriated from the general fund of the state to the Iowa
23 public information board for the fiscal year beginning July
24 1, 2026, and ending June 30, 2027, the following amount, or
25 so much thereof as is necessary, to be used for the purposes
26 designated:

27 For salaries, support, maintenance, and miscellaneous
28 purposes, and for not more than the following full-time
29 equivalent positions:
30 \$ 496,227
31 FTEs 4.00

32 Sec. 18. DEPARTMENT OF REVENUE.
33 1. There is appropriated from the general fund of the state
34 to the department of revenue for the fiscal year beginning July
35 1, 2026, and ending June 30, 2027, the following amount, or

1 so much thereof as is necessary, to be used for the purposes
2 designated:

3 a. For salaries, support, maintenance, and miscellaneous
4 purposes, and for not more than the following full-time
5 equivalent positions:

6 \$ 15,349,678
7 FTEs 166.66

8 b. From the moneys appropriated in this subsection, the
9 department shall use \$400,000 to pay the direct costs of
10 compliance related to the collection and distribution of local
11 sales and services taxes imposed pursuant to [chapter 423B](#).

12 2. The director of revenue shall prepare and issue a state
13 appraisal manual and the revisions to the state appraisal
14 manual as provided in [section 421.17, subsection 17](#), without
15 cost to a city or county.

16 Sec. 19. DEPARTMENT OF REVENUE — MOTOR VEHICLE FUEL TAX
17 FUND. There is appropriated from the motor vehicle fuel tax
18 fund created pursuant to [section 452A.77](#) to the department of
19 revenue for the fiscal year beginning July 1, 2026, and ending
20 June 30, 2027, the following amount, or so much thereof as is
21 necessary, to be used for the purposes designated:

22 For salaries, support, maintenance, and miscellaneous
23 purposes, and for administration and enforcement of the
24 provisions of [chapter 452A](#) and the motor vehicle fuel tax
25 program:

26 \$ 1,305,775

27 Sec. 20. SECRETARY OF STATE. There is appropriated from
28 the general fund of the state to the office of the secretary of
29 state for the fiscal year beginning July 1, 2026, and ending
30 June 30, 2027, the following amounts, or so much thereof as is
31 necessary, to be used for the purposes designated:

32 1. ADMINISTRATION AND ELECTIONS

33 a. For salaries, support, maintenance, and miscellaneous
34 purposes, and for not more than the following full-time
35 equivalent positions:

1 \$ 2,566,697
2 FTEs 19.25

3 b. The state department or agency that provides data
4 processing services to support voter registration file
5 maintenance and storage shall provide those services without
6 charge.

7 2. BUSINESS SERVICES

8 For salaries, support, maintenance, and miscellaneous
9 purposes, and for not more than the following full-time
10 equivalent positions:

11 \$ 1,568,795
12 FTEs 16.75

13 Sec. 21. SECRETARY OF STATE — ADDRESS CONFIDENTIALITY
14 PROGRAM REVOLVING FUND. There is appropriated from the address
15 confidentiality program revolving fund created in [section 9.8](#)
16 to the office of the secretary of state for the fiscal year
17 beginning July 1, 2026, and ending June 30, 2027, the following
18 amount, or so much thereof as is necessary, to be used for the
19 purposes designated:

20 For salaries, support, maintenance, and miscellaneous
21 purposes:

22 \$ 195,400

23 Sec. 22. SECRETARY OF STATE FILING FEES REFUND.

24 Notwithstanding the obligation to collect fees pursuant to the
25 provisions of [section 489.122, subsection 1](#), paragraphs "c" and
26 "s", [section 490.122, subsection 1](#), paragraph "a", and section
27 504.113, subsection 1, paragraphs "a", "c", "d", "j", "k",
28 "l", and "m", for the fiscal year beginning July 1, 2026, the
29 secretary of state may refund these fees to the filer pursuant
30 to rules established by the secretary of state. The decision
31 of the secretary of state not to issue a refund under rules
32 established by the secretary of state is final and not subject
33 to review pursuant to [chapter 17A](#).

34 Sec. 23. TREASURER OF STATE.

35 1. There is appropriated from the general fund of the

1 state to the office of treasurer of state for the fiscal year
2 beginning July 1, 2026, and ending June 30, 2027, the following
3 amounts, or so much thereof as is necessary, to be used for the
4 purposes designated:

5 a. For salaries, support, maintenance, and miscellaneous
6 purposes, and for not more than the following full-time
7 equivalent positions:

8 \$ 1,046,415
9 FTEs 28.00

10 b. For deposit in the administrative fund of the Iowa ABLE
11 savings plan trust created in section 12I.4, for implementation
12 and administration activities of the Iowa ABLE savings plan
13 trust:

14 \$ 200,000

15 2. The office of treasurer of state shall supply
16 administrative support for the executive council.

17 Sec. 24. TREASURER OF STATE — ROAD USE TAX FUND. There
18 is appropriated from the road use tax fund created in section
19 312.1 to the office of treasurer of state for the fiscal year
20 beginning July 1, 2026, and ending June 30, 2027, the following
21 amount, or so much thereof as is necessary, to be used for the
22 purposes designated:

23 For enterprise resource management costs related to the
24 distribution of road use tax fund moneys:

25 \$ 316,788

26 Sec. 25. IOWA UTILITIES COMMISSION.

27 1. There is appropriated from the commerce revolving fund
28 created in [section 546.12](#) to the Iowa utilities commission for
29 the fiscal year beginning July 1, 2026, and ending June 30,
30 2027, the following amount, or so much thereof as is necessary,
31 to be used for the purposes designated:

32 For salaries, support, maintenance, and miscellaneous
33 purposes, and for not more than the following full-time
34 equivalent positions:

35 \$ 12,080,831

1 FTEs 80.00

2 2. The Iowa utilities commission may expend additional
3 moneys, including moneys for additional personnel, if those
4 additional expenditures are actual expenses which exceed the
5 moneys budgeted for utility regulation and the expenditures are
6 fully reimbursable. Before the commission expends or encumbers
7 an amount in excess of the moneys budgeted for regulation, the
8 commission shall first do all of the following:

9 a. Notify the department of management, the legislative
10 services agency, and the legislative fiscal committee of the
11 need for the expenditures.

12 b. File with each of the entities named in paragraph "a" the
13 legislative and regulatory justification for the expenditures,
14 along with an estimate of the expenditures.

15 Sec. 26. CHARGES — IOWA UTILITIES COMMISSION AND
16 DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES. The Iowa
17 utilities commission and each division of the department of
18 insurance and financial services shall include in its charges
19 assessed or revenues generated an amount sufficient to cover
20 the amount stated in its appropriation and any state-assessed
21 indirect costs determined by the department of administrative
22 services.

23 Sec. 27. IOWA PRODUCTS. As a condition of receiving an
24 appropriation, any agency appropriated moneys pursuant to
25 this division of this Act shall give first preference when
26 purchasing a product to an Iowa product or a product produced
27 by an Iowa-based business, and shall give second preference to
28 a United States product or a product produced by a business
29 based in the United States.

30 Sec. 28. LIMITATION OF STANDING APPROPRIATION.
31 Notwithstanding the standing appropriation in the following
32 designated section for the fiscal year beginning July 1, 2026,
33 and ending June 30, 2027, the amount appropriated from the
34 general fund of the state pursuant to that section for the
35 following designated purpose shall not exceed the following

1 amount:

2 For the enforcement of [chapter 453D](#) relating to tobacco
3 product manufacturers under [section 453D.8](#):

4 \$ 17,525

5 DIVISION II

6 DEPOSIT OF CERTAIN FEES

7 Sec. 29. Section 10A.519, subsection 3, Code 2026, is
8 amended by adding the following new paragraph:

9 NEW PARAGRAPH. *c.* The fees collected by the director
10 under this subsection shall be deposited in the licensing and
11 regulation fund created in section 10A.507.

12 Sec. 30. Section 10A.519, subsection 7, Code 2026, is
13 amended to read as follows:

14 7. ~~*a.* A consumer fireworks fee fund is created in the state~~
15 ~~treasury under the control of the director. Notwithstanding~~
16 ~~[section 12C.7](#), interest or earnings on moneys in the consumer~~
17 ~~fireworks fee fund shall be credited to the consumer fireworks~~
18 ~~fee fund. Moneys in the fund are appropriated to the director~~
19 ~~to be used to fulfill the responsibilities of the director for~~
20 ~~the administration and enforcement of [this section](#) and section~~
21 ~~10A.520 and to provide grants pursuant to paragraph "b". The~~
22 ~~fund shall include the fees collected by the director under the~~
23 ~~fee schedule established pursuant to [subsection 3](#) and the fees~~
24 ~~collected by the director under [section 10A.520](#) for wholesaler~~
25 ~~registration.~~

26 ~~*b.* The director shall establish a local fire protection and~~
27 ~~emergency medical service providers grant program to provide~~
28 ~~grants in the following order of priority:~~

29 ~~{1}~~ *a.* Local fire protection service providers and
30 local emergency medical service providers to establish or
31 provide fireworks safety education programming to members of
32 the public, and for the purchase of necessary enforcement,
33 protection, or emergency response equipment related to the sale
34 and use of consumer fireworks in this state.

35 ~~{2}~~ *b.* Local volunteer fire protection service providers

1 for the purchase of necessary enforcement, protection, or
2 emergency response equipment.

3 Sec. 31. Section 10A.520, subsection 3, Code 2026, is
4 amended to read as follows:

5 3. The director shall establish an annual registration fee
6 of one thousand dollars for wholesalers of consumer fireworks
7 within the state. Registration fees collected pursuant to
8 this section shall be deposited in the ~~consumer fireworks fee~~
9 ~~fund created in [section 10A.519](#)~~ licensing and regulation fund
10 created in section 10A.507.

11 Sec. 32. Section 90A.10, subsection 1, Code 2026, is amended
12 to read as follows:

13 1. Moneys collected pursuant to [section 90A.9](#) from a
14 professional boxing event ~~are appropriated to the department~~
15 ~~of inspections, appeals, and licensing and shall be used by~~
16 ~~the commissioner to award grants to organizations that promote~~
17 ~~amateur boxing matches in this state~~ deposited in the licensing
18 and regulation fund created in section 10A.507. All other
19 moneys collected by the commissioner pursuant to [this chapter](#)
20 are appropriated to the department of inspections, appeals, and
21 licensing and shall be used by the commissioner to administer
22 this chapter. [Section 8.33](#) applies only to moneys in excess
23 of the first twenty thousand dollars appropriated each fiscal
24 year.

25 Sec. 33. Section 99B.58, Code 2026, is amended to read as
26 follows:

27 **99B.58 Electrical or mechanical amusement devices — special**
28 **fund deposit of fees.**

29 Fees collected by the department pursuant to sections
30 99B.53 and [99B.56](#) shall be deposited in a ~~special fund created~~
31 ~~in the state treasury. Moneys in the fund are appropriated~~
32 ~~to the department of inspections, appeals, and licensing~~
33 ~~and the department of public safety for administration and~~
34 ~~enforcement of [this subchapter](#), including employment of~~
35 ~~necessary personnel. The distribution of moneys in the fund~~

1 ~~to the department of inspections, appeals, and licensing and~~
2 ~~the department of public safety shall be pursuant to a written~~
3 ~~policy agreed upon by the departments. Notwithstanding section~~
4 ~~12C.7, subsection 2, interest or earnings on moneys deposited~~
5 ~~in the fund shall be credited to the fund. Notwithstanding~~
6 ~~section 8.33, moneys remaining in the fund at the end of a~~
7 ~~fiscal year shall not revert to the general fund of the state~~
8 the licensing and regulation fund created in section 10A.507.

9 Sec. 34. Section 505.7, subsection 3, Code 2026, is amended
10 to read as follows:

11 3. ~~Forty percent of the nonexamination~~ Nonexamination
12 revenues payable to the division of insurance or the department
13 of revenue in connection with the regulation of insurance
14 companies or other entities subject to the regulatory
15 jurisdiction of the division shall be deposited in the commerce
16 revolving fund created in section 546.12 and shall be subject
17 to annual appropriation to the division for its operations
18 and is also subject to expenditure under subsection 6. ~~The~~
19 ~~remaining~~ Unobligated nonexamination revenues payable to the
20 division of insurance or the department of revenue ~~shall~~ may be
21 deposited in the general fund of the state.

22 Sec. 35. TRANSFER OF MONEYS. On the effective date of
23 this division of this Act, unencumbered and unobligated moneys
24 remaining in the consumer fireworks fee fund created in section
25 10A.519, Code 2026, and the special fund created in section
26 99B.58, Code 2026, shall be transferred to the licensing and
27 regulation fund created in section 10A.507.>

DENNIS GUTH