

SENATE/HOUSE FILE \_\_\_\_\_  
BY (PROPOSED SECRETARY OF  
STATE BILL)

**A BILL FOR**

1 An Act providing a military service filing fee waiver for  
2 certain business entities, and including effective date  
3 provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 9.21 Definitions.

2 As used in this subchapter, unless the context otherwise  
3 requires:

4 1. "Secretary" means the secretary of state.

5 2. "Waiver" means a military service filing fee waiver as  
6 provided in this subchapter.

7 Sec. 2. NEW SECTION. 9.22 Rules.

8 The secretary shall adopt rules pursuant to chapter 17A  
9 necessary or desirable to administer this subchapter.

10 Sec. 3. NEW SECTION. 9.23 Military service filing fee  
11 waiver — general.

12 1. The secretary shall establish a military service filing  
13 fee waiver.

14 2. The waiver shall apply to the fee for filing an eligible  
15 document by an eligible filer on behalf of a qualified business  
16 entity, if approved by the secretary, as provided in section  
17 9.24.

18 3. The secretary may adopt rules providing for a routine  
19 process to approve a waiver. The rules shall provide  
20 procedures governing a request by a qualified business entity  
21 to receive the waiver, the approval or rejection of that  
22 request, and the qualified business entity's receipt and use  
23 of that waiver.

24 4. The waiver shall not apply to the fee for filing an  
25 eligible document after the eligible document is filed.

26 Sec. 4. NEW SECTION. 9.24 Qualifications of a business  
27 entity — eligibility of filer and document.

28 1. A business entity qualifies to receive a military  
29 service filing fee waiver if the business entity is any of the  
30 following:

31 a. A limited partnership forming or formed under chapter 488  
32 or a foreign limited partnership applying to be or authorized  
33 to transact business in this state under that chapter.

34 b. A limited liability company forming or formed under  
35 chapter 489 or a foreign limited liability company registering

1 or registered to do business in this state under that chapter.

2 *c.* A domestic corporation forming or formed under chapter  
3 490 or a foreign corporation registering or registered to do  
4 business in this state under that chapter.

5 *d.* A domestic nonprofit corporation forming or formed under  
6 chapter 504 or a foreign nonprofit corporation applying to  
7 transact business in this state under that chapter.

8 2. An individual is qualified to sign for filing an eligible  
9 document receiving a waiver on behalf of the qualified business  
10 entity if the individual is all of the following:

11 *a.* An interest holder in the qualified business entity.

12 *b.* Any of the following:

13 (1) An officer or enlisted member serving in the armed  
14 forces of the United States, including any component, part, or  
15 corps of the armed forces of the United States, as described  
16 in chapter 29A.

17 (2) An officer or enlisted member of the national guard or  
18 organized reserves of the armed forces of the United States;  
19 any regular, reserve, or auxiliary member of the United States  
20 coast guard; or any member of the civil air patrol.

21 (3) A veteran as defined in section 35.1.

22 3. A document is eligible to receive a waiver only if the  
23 document is named in the following:

24 *a.* Section 488.117A, subsection 5, for a limited partnership  
25 or foreign limited partnership.

26 *b.* Section 489.122, subsection 3A, for a limited liability  
27 company or foreign limited liability company.

28 *c.* Section 490.122, subsection 4, for a domestic or foreign  
29 corporation.

30 *d.* Section 504.113, subsection 4, for a nonprofit domestic  
31 or foreign corporation.

32 4. The secretary by rule may provide for additional  
33 requirements for the qualifications of a business entity, the  
34 eligibility of a filer, or the eligibility of a document for  
35 filing.

1     Sec. 5. Section 488.117A, Code 2026, is amended by adding  
2 the following new subsections:

3     NEW SUBSECTION. 4. The secretary of state may impose,  
4 assess, and collect a filing fee as a condition to accepting a  
5 biennial report as provided in section 488.210.

6     NEW SUBSECTION. 5. *a.* Notwithstanding subsection 1, a  
7 limited partnership or foreign limited partnership filing as a  
8 qualified business entity under chapter 9, subchapter III, may  
9 request and shall receive a military service filing fee waiver  
10 for an eligible document.

11    *b.* For purposes of paragraph “a”, an eligible document is  
12 limited to any of the following:

13    (1) A certificate of limited partnership filed pursuant to  
14 section 488.201.

15    (2) An amendment to a certificate of limited partnership  
16 filed pursuant to section 488.202.

17    (3) A restatement of a certificate of limited partnership  
18 filed pursuant to section 488.202.

19    (4) An application for a certificate of authority filed  
20 pursuant to section 488.902.

21     Sec. 6. Section 489.122, Code 2026, is amended by adding the  
22 following new subsection:

23     NEW SUBSECTION. 3A. *a.* Notwithstanding subsection 1,  
24 a limited liability company or foreign limited liability  
25 company filing as a qualified business entity under chapter  
26 9, subchapter III, may request and shall receive a military  
27 service filing fee waiver for an eligible document.

28    *b.* For purposes of paragraph “a”, an eligible document is  
29 limited to any of the following:

30    (1) A certificate of organization filed pursuant to section  
31 489.201.

32    (2) An amendment to a certificate of organization filed  
33 pursuant to section 489.202.

34    (3) A restatement of a certificate of organization filed  
35 pursuant to section 489.202.

1 (4) A foreign registration statement filed pursuant to  
2 section 489.903.

3 (5) An amendment of foreign registration statement filed  
4 pursuant to section 489.904.

5 (6) A statement of conversion filed pursuant to section  
6 489.1045.

7 (7) A statement of domestication filed pursuant to section  
8 489.1055.

9 Sec. 7. Section 490.122, Code 2026, is amended by adding the  
10 following new subsection:

11 NEW SUBSECTION. 4. *a.* Notwithstanding subsection 1, a  
12 domestic or foreign corporation filing as a qualified business  
13 entity under chapter 9, subchapter III, may request and shall  
14 receive a military service filing fee waiver for an eligible  
15 document.

16 *b.* For purposes of paragraph "a", an eligible document is  
17 limited to any of the following:

18 (1) Articles of incorporation filed pursuant to section  
19 490.202.

20 (2) Articles of domestication filed pursuant to section  
21 490.922.

22 (3) Articles of conversion filed pursuant to section  
23 490.933.

24 (4) Articles of amendment filed pursuant to section  
25 490.1006.

26 (5) Articles of restatement, with or without amendment,  
27 filed pursuant to section 490.1007.

28 (6) A foreign registration statement filed pursuant to  
29 section 490.1503.

30 (7) An amendment of foreign registration statement filed  
31 pursuant to section 490.1504.

32 Sec. 8. Section 504.113, Code 2026, is amended by adding the  
33 following new subsection:

34 NEW SUBSECTION. 4. *a.* Notwithstanding subsection 1, a  
35 domestic or foreign corporation or foreign corporation filing

1 as a qualified business entity under chapter 9, subchapter III,  
2 may request and shall receive a military service filing fee  
3 waiver for an eligible document.

4 *b.* For purposes of paragraph "a", an eligible document is  
5 limited to any of the following:

6 (1) Articles of incorporation filed pursuant to section  
7 504.202.

8 (2) An amendment to articles of incorporation filed  
9 pursuant to section 504.1005.

10 (3) A restatement of articles of incorporation, with or  
11 without amendment, filed pursuant to section 504.1006.

12 (4) An application for a certificate of authority filed  
13 pursuant to section 504.1503.

14 (5) An amended certificate of authority filed pursuant to  
15 section 504.1504.

16 Sec. 9. CODE EDITOR DIRECTIVE. The Code editor is directed  
17 to designate sections 9.21 through 9.24, as enacted in this  
18 Act, as chapter 9, subchapter III.

19 Sec. 10. EFFECTIVE DATE. This Act takes effect January 1,  
20 2027.

21

#### EXPLANATION

22 The inclusion of this explanation does not constitute agreement with  
23 the explanation's substance by the members of the general assembly.

24 GENERAL. This bill enacts new provisions relating to  
25 different types of existing business entities. A business  
26 entity is composed of one or more persons holding a legal  
27 interest in a for-profit business entity or beneficial interest  
28 in a nonprofit business entity, with the interest holders  
29 shielded from personal liability from the acts or omissions  
30 of the business entity. Specifically, the bill provides for  
31 three for-profit entities and one nonprofit entity according  
32 to organizational or authorization requirements in each of  
33 their respective Code chapters. The business entities are a  
34 limited partnership (LP), which includes a limited liability  
35 limited partnership (Code chapter 488); a limited liability

1 company (LLC) (Code chapter 489); a business corporation also  
2 simply referred to as a corporation (corp.) (Code chapter 490);  
3 and a nonprofit corporation (NPC) also simply referred to as  
4 a corporation (Code chapter 504). Each of these business  
5 entities exists as a domestic business entity formed under  
6 their respective Code chapters or a foreign business entity  
7 authorized by those Code chapters to transact or do business  
8 in this state. In either case, the business entity must file  
9 certain documents with the secretary of state (SOS), and may  
10 be required to pay an associated filing fee to the SOS. For  
11 example, a filing fee of \$50 is charged for forming a domestic  
12 corp. by filing articles of incorporation and \$100 is charged  
13 for being authorized to do business in this state by filing a  
14 foreign registration statement by a foreign corp.

15 BILL'S PROVISIONS. The bill enacts a new subchapter in Code  
16 chapter 9, governing the SOS office by providing for a military  
17 service filing fee waiver (waiver) for certain documents filed  
18 with the SOS. The new provisions apply to each of the four  
19 "qualified" business entities (QBE) and provide eligibility  
20 requirements for a filer (eligible filer) filing a document  
21 (eligible document) on behalf of the QBE. The waiver is  
22 subject to procedures established by rule adopted by the SOS.  
23 The waiver does not apply after an eligible document is filed.  
24 The eligible filer must hold an interest in a QBE (e.g., as a  
25 partner of an LP, member of an LLC, shareholder of a corp., or  
26 member of an NPC). In addition, the eligible filer must either  
27 serve in a branch of the military (e.g., as a member of the  
28 armed forces or national guard or civil air patrol) or be a  
29 veteran. An eligible document must provide for the formation  
30 of a domestic QBE or the authority of a foreign QBE to do  
31 or transact business in this state. For a domestic LP, the  
32 formation document is a certificate of limited partnership, and  
33 for a foreign LP, the authorization document is a certificate  
34 of authority. For a domestic LLC, the formation document  
35 is articles of organization and for a foreign LLC, the

1 authorization document is a foreign registration statement.  
2 For a domestic corp., the formation document is articles of  
3 incorporation and for a foreign corp., the authorization  
4 document is a foreign registration statement. For a domestic  
5 NPC, the formation document is articles of incorporation, and  
6 for a foreign NPC, the authorization document is a certificate  
7 of authority. An eligible document also includes a document  
8 amending a filed formation or authorization document, or  
9 restating a formation document with or without amendment. It  
10 also includes a document associated with a "domestication"  
11 in which a domestic LLC or corp. may become a foreign LLC or  
12 corp., or a foreign LLC or corp. may become a domestic LLC  
13 or corp.; or a document associated with "conversion" in which  
14 a domestic LLC or corp. may become another type of business  
15 entity (e.g., from a domestic corp. to a domestic or foreign  
16 LLC).

17 BACKGROUND — CODE ORGANIZATION. Each Code chapter  
18 governing a QBE carves out divisions (subchapters) and parts of  
19 divisions reserved for the filing of formation or authorization  
20 documents. For an LP, see Code chapter 488, articles 1  
21 (general), 2 (formation), and 9 (foreign); for an LLC, see  
22 Code chapter 489, subchapters I (general), II (formation), IX  
23 (foreign), and X (merger, interest exchange, conversion, and  
24 domestication); for a corp., see Code chapter 490, subchapter  
25 I, parts 2 (filing) and 4 (definitions), and subchapters II  
26 (incorporation), IX (domestication and conversion), and X  
27 (amendments); and for an NPC, see Code chapter 504, subchapter  
28 II, parts 2 (filing) and 4 (definitions), and subchapter  
29 X, part 1 (articles of incorporation). Code chapter 9,  
30 establishing the office of SOS, is divided into subchapters,  
31 combining provisions affecting a number of business entities,  
32 including subchapter II governing filing services and  
33 associated surcharges offered to filers.

34 EFFECTIVE DATE. The bill takes effect January 1, 2027.