



LEGISLATIVE
SERVICES AGENCY

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Fiscal Services Division

ADMINISTRATIVE RULES — FISCAL IMPACT SUMMARIES

July 13, 2026

Iowa Code section 17A.4(4) requires the Legislative Services Agency (LSA) to analyze the fiscal impact of all administrative rules with an impact of \$100,000 or more and provide a summary of the impact to the Administrative Rules Review Committee (ARRC). Fiscal Impact Statements filed by State agencies can be found on our website at www.legis.iowa.gov/publications/fiscal/adminRulesFiscalImpact.

With each rule summary, the rulemaking type is indicated in parentheses following the ARC number. The acronyms have the following meanings: Notice of Intended Action (**NOIA**), Amended Notice of Intended Action (**ANOIA**), Notice of Termination (**NOT**), Adopted and Filed Emergency (**AFE**), Filed Emergency After Notice (**FEAN**), and Adopted and Filed (**AF**).

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Attorney General

ARC 0342D (NOIA)

Rule Summary Outlines the Office of the Attorney General's responsibilities in the distribution of funds from the Opioid Settlement Fund (OSF).

State or Federal Law Implemented: Iowa Code section 12.51 and 2025 Iowa Acts, House File 1038 (Opioid Settlement Fund Act).

Fiscal Impact **Agency Response:** This rulemaking has a fiscal impact to the State of Iowa. The fiscal impact of the proposed rulemaking will be the distribution of funds to combat the opioid crisis in the State of Iowa. The distribution of funds continues through June 30, 2030. There will be administrative costs incurred by the Office of the Attorney General in administering the disbursement of funds. The exact costs are not easily identifiable, but have been provided for in Iowa Code section 12.51(2)"b"(6).

LSA Response: The LSA concurs. House File 1038 requires 75.0% of moneys in the OSF to be annually appropriated to the Department of Health and Human Services (HHS) and 25.0% of the moneys to be appropriated to the Office of the Attorney General in FY 2026 through FY 2030 to be used to abate the opioid crisis in Iowa. The HHS and the Office of the Attorney General cannot use more than 2.5% of the moneys appropriated for administrative costs. The **Notes on Bills and Amendments** for HF 1038 provided the following estimated OSF distributions to the HHS and the Office of the Attorney General through FY 2030:

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Fiscal Year	HHS	AG's Office	Total
FY 2026	\$ 28,611,794	\$ 9,537,265	\$ 38,149,059
FY 2027	7,433,269	2,477,756	9,911,025
FY 2028	5,590,470	1,863,490	7,453,960
FY 2029	8,011,520	2,670,507	10,682,027
FY 2030	8,212,828	2,737,609	10,950,437
Total	\$ 57,859,881	\$ 19,286,627	\$ 77,146,508

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Economic Development Authority

ARC 0336D (AF)

Rule Summary Modifies policies and procedures for the Historic Preservation Tax Credit Program.

State or Federal Law Implemented: 2025 Iowa Acts, House File 975 (Economic Development Authority and Finance Authority, Programs and Duties Act) and Iowa Code chapter 404A.

Fiscal Impact **Agency Response:** No fiscal impact.

LSA Response: The LSA concurs in part. This rulemaking has no fiscal impact beyond the legislation it is intended to implement. The ***Fiscal Note*** for HF 975 estimated a net neutral impact over a two-year period. There may be a decrease in revenue to the General Fund by up to \$9.0 million in any given year with an equal increase in revenue the following year. The rulemaking also modifies application fees for the Historic Preservation Tax Credit. This is estimated to have minimal fiscal impact.

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Department of Administrative Services

ARC 0388D (AF)

Rule Summary Allows certain State employees in their first four years of employment who do not use sick leave during a full month of employment to convert that month's sick leave for one-half day of additional vacation time. Grants a State employee parent who gives birth or adopts a child up to four weeks of paid parental leave, and State employee parents who do not give birth or adopt a child up to one week of paid parental leave pursuant to Iowa Code section 70A.24.

State or Federal Law Implemented: Iowa Code section 70A.1 and 2025 Iowa Acts, House File 889 (State Employee Paid Parental Leave Act).

Fiscal Impact **Agency Response:** It is unknown how many State employees will either convert sick leave for vacation time or take paid parental leave. The Department does not anticipate a fiscal impact, but any costs would be funded through agency budgets.

LSA Response: The LSA concurs.

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