



Fiscal Note

Fiscal Services Division



[SF 503](#) – Public Records, Government Bodies (LSB2134SV)
Staff Contact: Joey Lovan (515.242.5925) joey.lovan@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 503](#) expands the definition of “government body” in Iowa Code chapter [22](#) (Open Records) to include an instrumentality of a county, city, or township, and establishes a definition of “instrumentality.”

Background

The definition of “government body” is used by reference in Iowa Code chapter [23](#) (Public Access to Government Information), Iowa Code section [543E.5](#) (Real Estate Appraisal Management Companies — Exemptions), Iowa Code chapter [618](#) (Publication and Posting of Notices), and Iowa Code section [721.1](#) (Official Misconduct — Felonious Misconduct in Office).

Pursuant to Iowa Code section 721.1, any public officer or employee who knowingly does any of the following commits a Class D felony:

- Makes or gives any false entry, false return, false certificate, or false receipt, where such entries, returns, certificates, or receipts are authorized by law.
- Falsifies any public record or issues any document falsely purporting to be a public document.
- Falsifies a writing, or knowingly delivers a falsified writing, with the knowledge that the writing is falsified and that the writing will become a public record of a government body.

A Class D felony is punishable by confinement for not more than five years and a fine of at least \$1,025 but not more than \$10,245.

In FY 2025, there were two convictions involving two offenders under Iowa Code section 721.1.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.

- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

Correctional Impact

Senate File 503 increases the scope of an existing felony by expanding the definition of “government body,” and the correctional impact cannot be determined because the number of additional convictions cannot be estimated. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a Class D felony.

Figure 1 — Sentencing Estimates and LOS in Months

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
D Felony Non-Persons	84.2%	12.5	\$23.07	69.4%	41.4	\$8.00	\$16.35	\$50.00	15.5	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

Minority Impact

The minority impact cannot be determined since it is not known how many additional convictions would result from the changes under Senate File 503. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

Fiscal Impact

The fiscal impact of Senate File 503 cannot be determined but is anticipated to be minimal. The average State cost for a Class D felony is between \$13,000 and \$18,100. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

Sources

Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)
Department of Corrections

/s/ Jennifer Acton

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The Fiscal Note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this Fiscal Note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
