
BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Court Costs

Background

Iowa Code section [7D.10](#) allows the Executive Council to authorize payment from a General Fund standing unlimited appropriation for court costs if insufficient funds were appropriated to a department, or if other nonappropriated funds are not available for such purposes within the department budget. These costs relate to any legal proceeding brought by or against any State agency in which the State is a party or is involved.

The funds from this appropriation are generally used for legal fees and expert witness fees. The legal fees are paid to law firms that represent the State in cases where the Attorney General is disqualified from participating. These provisions are governed by Iowa Code section [13.3](#), which specifies that if the Attorney General is disqualified from appearing in any legal proceeding, the Executive Council is authorized to appoint a qualified replacement. This Iowa Code section also stipulates that funds are to be appropriated from the General Fund to pay reasonable expenses for the person appointed by the Council.

Iowa Code section 13.3 further requires the court to review the fees charged to the State to determine if they are fair and reasonable if the Governor or a department is represented by an attorney other than the Attorney General in a court proceeding. Additionally, the Executive Council is prohibited from authorizing reimbursement of attorney fees in excess of those determined by the court to be fair and reasonable.

Funding

Appropriations for court costs approved by the Executive Council vary from year to year. Since FY 2020, the amount expended from this appropriation has ranged from approximately \$312,000 to \$1.2 million.

Related Statutes and Administrative Rules

Iowa Code sections [7D.10](#) and [13.3](#)

Budget Unit Number

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More Information

Executive Council: governor.iowa.gov/exec-council

Office of the Attorney General: iowaattorneygeneral.gov

LSA Staff Contact: Nathan Moore (515.725.0155) nathan.moore@legis.iowa.gov