
BUDGET UNIT BRIEF – FY 2026

Fiscal Services Division

July 1, 2025



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

Endow Iowa Program Administration — County Endowment Fund

History and Purpose

The Iowa Economic Development Authority (IEDA) receives a standing appropriation of \$70,000 from the County Endowment Fund for administrative costs related to the [Endow Iowa Program](#). The Program provides tax credits for gifts to a permanent endowment fund and provides grants to qualified community foundations and community affiliate organizations.

The standing appropriation for Endow Iowa Program Administration from the County Endowment Fund began with enactment of 2006 Iowa Acts, chapter [1151](#) (Economic Development — Endow Iowa Tax Credit and County Endowment Fund Changes Act).

Funding

Iowa Code section [99F.11](#)(4)(c) allocates 0.8% of receipts from the Adjusted Gross Receipts tax on specified gambling games to the County Endowment Fund. Each year, 3.0% of the moneys deposited in the County Endowment Fund are used by a lead philanthropic organization identified by the IEDA for administration and marketing of the Fund. Of that amount, \$70,000 is appropriated to the IEDA for Endow Iowa Program Administration pursuant to Iowa Code section [15E.311](#)(6).

Related Statutes and Administrative Rules

Iowa Code sections [15E.311](#) and [99F.11](#)

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More Information

Iowa Economic Development Authority: opportunityiowa.gov

Iowa Council of Foundations: iowacounciloffoundations.org

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