
BUDGET UNIT BRIEF – FY 2027

Fiscal Services Division

July 1, 2026



Ground Floor, State Capitol Building

Des Moines, Iowa 50319

515.281.3566

AG Opioid Abatement — OSF

Background

2025 Iowa Acts, [House File 1038](#) (Opioid Settlement Fund Act), modified Iowa Code section [12.51](#) (Opioid Settlement Fund) to require that 75.0% of the moneys in the [Opioid Settlement Fund \(OSF\)](#) be annually appropriated to the Department of Health and Human Services (HHS) and 25.0% be appropriated to the Office of the Attorney General (AG's Office) beginning in FY 2026 through FY 2030 to help abate the opioid crisis in Iowa. The HHS and the AG's Office are required to disburse the moneys appropriated from the OSF in accordance with the national opioid settlement agreements.

Revenues

Revenues to the OSF come from settlement agreements related to the opioid crisis. Settlement amounts fluctuate each fiscal year and are subject to change as litigation continues. Notwithstanding Iowa Code section [12C.7](#), interest and earnings on moneys in the OSF are credited to the OSF.

Related Statutes

Iowa Code section [12.51](#)

Budget Unit Number

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More Information

Iowa Department of Human Health and Services: hhs.iowa.gov

Iowa Office of the Attorney General: iowaattorneygeneral.gov

LSA Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov