



Legislative Services Agency

State Capitol, 1007 E. Grand Avenue, Des Moines, Iowa 50319, 515.281.3566

Fiscal Services Division

Budget Unit Brief — FY 2027

Court Costs

July 1, 2026

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 used primarily 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. Iowa Code section 13.3 further requires the court to review the fees charged to the State to determine whether they are fair and reasonable if the Governor or a department is represented by an attorney other than the Attorney General in court proceedings.

Funding

Appropriations for court costs approved by the Executive Council vary from year to year.

Additional Information

For additional information, visit:

- Executive Council: governor.iowa.gov/exec-council
- Office of the Attorney General: iowaattorneygeneral.gov

LSA Staff Contact

Joey Lovan
(515.242.5925)
joey.lovan@legis.iowa.gov

Related Statutes and Administrative Rules

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

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