

**NINETIETH GENERAL ASSEMBLY
2024 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

April 1, 2024

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
HF 2642	H-8255	Filed	ISENHART of Dubuque, et al
HF 2642	H-8257	Filed	MOMMSEN of Clinton
HF 2664	H-8259		THOMSON of Floyd
HF 2675	H-8258	Filed	HARRIS of Appanoose
SF 2391	H-8256	Filed	MOMMSEN of Clinton

Fiscal Notes

[HF 2657](#) — [Grain Handling Excise Tax, Repeal](#) (LSB6343HV)

HOUSE FILE 2642

H-8255

1 Amend House File 2642 as follows:

2 1. Page 9, lines 11 and 12, by striking <equipping park
3 rangers with interoperative park officer radios> and inserting
4 <improving accessibility to state parks and recreational areas
5 by persons with disabilities>

6 2. Page 9, lines 14 and 15, by striking <improving
7 accessibility to state parks and recreational areas by persons
8 with disabilities> and inserting <equipping park rangers with
9 interoperative park officer radios>

By ISENHART of Dubuque
TUREK of Pottawattamie

H-8255 FILED MARCH 28, 2024

HOUSE FILE 2642

H-8257

1 Amend House File 2642 as follows:

2 1. Page 21, by striking lines 32 and 33 and inserting <all
3 formal documents that are in force and effect when amended,
4 rescinded, or supplemented by the affirmative action of the
5 watershed management authority.>

By MOMMSEN of Clinton

H-8257 FILED MARCH 28, 2024

HOUSE FILE 2664

H-8259

1 Amend the amendment, H-8229, to House File 2664, as follows:

2 1. Page 1, by striking lines 1 through 31 and inserting:

3 <Amend House File 2664 as follows:

4 1. By striking everything after the enacting clause and
5 inserting:

6 <Section 1. NEW SECTION. **479B.9A** **Judicial review prior to**
7 **final board action.**

8 1. *a.* Notwithstanding the Iowa administrative procedure
9 Act, chapter 17A, prior to final board action, an applicant
10 before the board under this chapter or a person whose real
11 property is subject to an eminent domain taking arising
12 from an application before the board may petition the district
13 court for an eminent domain declaratory review.

14 *b.* The district court for Polk county shall have exclusive
15 venue for the judicial review under this subsection.

16 *c.* Relief under this subsection is limited to a declaration
17 of the parties' rights, status, and other legal matters
18 relating to the constitutional and statutory provisions
19 governing eminent domain takings.

20 *d.* The court may combine several substantially similar
21 petitions into one review or relief order at its own discretion
22 or upon the application of any party.

23 *e.* All orders or judgments under this subsection may be
24 reviewed as other judgments, orders, or decrees.

25 *f.* This subsection does not limit the authority of the board
26 to proceed with an application under consideration at the time
27 of the petition.

28 2. *a.* A person whose real property is subject to an eminent
29 domain taking claim arising from an application before the
30 board may commence a new action under subsection 1 if any of
31 the following conditions apply:

32 (1) More than eighteen months have passed after the
33 commencement of an action described in subsection 1 involving
34 the person.

35 (2) The facts and circumstances as presented in a previous

1 proceeding under subsection 1 materially differ from the facts
2 and circumstances at the time of the commencement of the new
3 action.

4 *b.* Notwithstanding subsection 1, paragraph “*b*”, the new
5 proceeding must be in a district court of a county other than
6 Polk county, and the district judge assigned to the matter
7 must be a district judge other than the judge who presided in
8 the previous action under subsection 1. The court shall make
9 all determinations of fact and law in the new action de novo,
10 giving no precedential value to determinations in the earlier
11 action.

12 3. Commencement of a declaratory action under this section
13 must be accompanied by a fee of ten dollars, payable to the
14 clerk of the district court of the county in which the action
15 is commenced. Fees collected under this subsection shall be
16 deposited in the general fund of the state.

17 4. A bond shall not be required for an appeal of any
18 order entered in an action arising from this section, or for
19 any injunction to enforce an order entered pursuant to this
20 section.

21 Sec. 2. NEW SECTION. **479B.9B Judicial review of final**
22 **order.**

23 Any person or entity admitted as a party to the hearing may
24 seek judicial review of the final order issued by the board
25 pursuant to section 479B.9, as provided in section 17A.19. The
26 party seeking judicial review shall not be required to post a
27 bond to stay action on the permit.>

28 2. Title page, by striking lines 1 and 2 and inserting <An
29 Act relating to actions involving hazardous liquid pipelines,
30 and providing fees.>>

By THOMSON of Floyd

HOUSE FILE 2675

H-8258

- 1 Amend House File 2675 as follows:
- 2 1. Page 3, lines 10 and 11, by striking <— enforcement>
- 3 2. Page 4, by striking lines 1 through 23.
- 4 3. Page 4, line 24, by striking <7.> and inserting <4.>
- 5 4. Page 4, line 28, by striking <8.> and inserting <5.>
- 6 5. Page 4, line 30, by striking <9.> and inserting <6.>
- 7 6. By striking page 4, line 33, through page 5, line 26.

By HARRIS of Appanoose

H-8258 FILED MARCH 28, 2024

SENATE FILE 2391

H-8256

1 Amend the amendment, H-8239, to Senate File 2391, as
2 amended, passed, and reprinted by the Senate, as follows:

3 1. By striking page 1, line 3, through page 4, line 22, and
4 inserting:

5 <___. Page 1, after line 35 by inserting:

6 <___. a. "Egg" means a food product that is the
7 reproductive output of an agricultural food animal classified
8 as a chicken.

9 b. "Egg" includes albumen and yolk encased in a
10 calcium-based shell.

11 ___. "Egg processing" means the processing of eggs that may
12 include any of the following:

13 a. The handling, preparation, and packaging of whole shelled
14 or unshelled eggs.

15 b. The handling, preparation, heating, and packaging of
16 whole shelled or unshelled eggs.

17 c. The breaking of eggs and the separation of eggs;
18 pasteurization; filtering, mixing, stabilizing, or blending
19 parts of the egg; any cooling, freezing, or drying of parts of
20 the egg; storage; and packaging.

21 ___. "Egg product" means a food product derived from
22 egg processing in which eggs or egg parts are the primary
23 ingredient.>

24 ___. Page 2, after line 5 by inserting:

25 <___. a. "Identifying egg term" means any word or phrase
26 that states, indicates, suggests, or describes an egg product,
27 regardless of whether the word or phrase is used individually,
28 as a portmanteau, or as a compound word.

29 b. "Identifying egg term" includes but is not limited to any
30 of the following:

31 (1) (a) A common name for a type of a chicken, including
32 laying hen, hen, or layer, cage-free, poultry, or fowl.

33 (b) A common name for a characteristic of a chicken based
34 on age, breed, or sex.

35 (2) Any part of the egg, including its egg, eggshell, egg

1 white, or yolk.

2 (3) (a) A common name that a reasonable purchaser would
3 immediately and exclusively associate with an egg product
4 prepared for sale in normal commercial channels such as
5 custard, eggnog, frittata, huevos rancheros, omelette,
6 mayonnaise, meringue, sunny side up, over easy, over hard,
7 scrambled, or quiche.

8 (b) A comparable word or phrase as approved by the
9 department.>

10 _____. By striking page 2, line 35, through page 3, line 2,
11 and inserting <pepperoni, porterhouse, rib or sparerib, ribeye,
12 roast, salami, sausage, shank, sirloin, or tenderloin.>

13 _____. Page 3, before line 3 by inserting:

14 <(e) A comparable word or phrase as approved by the
15 department.>

16 _____. Page 3, by striking lines 13 through 15 and inserting:

17 <_____. *"Manufactured-protein product"* means a food product,
18 if any of the following apply:

19 a. It has one or more sensory attributes that resemble
20 an egg product but that, in lieu of being the output of a
21 chicken commonly referred to as a laying hen, is derived from
22 manufactured plants or other organic materials.

23 b. It is a cultivated-protein food product, insect-protein
24 food product, or plant-protein food product.>

25 _____. Page 3, line 29, by striking <meat> and inserting <egg
26 products or meat>

27 _____. Page 3, line 30, by striking <a meat> and inserting <an
28 egg product or meat>

29 _____. By striking page 3, line 31, through page 4, line 1,
30 and inserting:

31 <b. (1) *"Qualifying term"* includes but is not limited
32 to fake, imitation, plant, plant-based, vegan, vegetable,
33 vegetarian, or veggie.

34 (2) *"Qualifying term"* also includes the following:

35 (a) Eggless or egg free, for a manufactured-protein product

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1 that resembles an egg product.

2 (b) Cell-cultivated, cell-cultured, insect, insect-based,
3 insect-protein, lab-created, lab-grown, meatless, or meat
4 free, for a manufactured-protein product that resembles a meat
5 product.

6 (c) A comparable word or phrase.>

7 _____. Page 4, line 8, by striking <a meat> and inserting <an
8 egg product or meat>

9 _____. Page 4, line 13, by striking <meat> and inserting <egg
10 products or meat>

11 _____. Page 4, line 21, by striking <a meat> and inserting <an
12 egg product or meat>>

13 2. By striking page 4, line 27, through page 5, line 21, and
14 inserting:

15 <_____. Page 4, line 30, by striking <meat> and inserting <egg
16 term or identifying meat>

17 _____. Page 4, line 33, by striking <meat> and inserting <egg
18 term or identifying meat>

19 _____. Page 5, line 1, by striking <a meat> and inserting <an
20 egg product or meat>

21 _____. Page 5, line 6, by striking <a meat> and inserting <an
22 egg product or meat>

23 _____. Page 5, line 11, by striking <a meat> and inserting <an
24 egg product or meat>

25 _____. Page 5, line 17, by striking <a meat> and inserting <an
26 egg product or meat>

27 _____. Page 5, line 19, by striking <meat> and inserting <egg
28 product or meat>

29 _____. Page 5, line 28, by striking <a meat> and inserting <an
30 egg product or meat>

31 _____. Page 7, line 7, by striking <a meat> and inserting <an
32 egg product or meat>

33 _____. Page 7, line 11, by striking <meat> and inserting <egg
34 products or meat>

35 _____. Page 7, line 16, by striking <a meat> and inserting <an

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1 egg product or meat>
2 _____. Page 7, line 20, by striking <meat> and inserting <egg
3 products or meat>
4 _____. Page 7, line 24, by striking <a meat> and inserting <an
5 egg product or meat>
6 _____. Page 7, line 28, by striking <meat> and inserting <egg
7 products or meat>
8 _____. Page 7, line 32, by striking <a meat> and inserting <an
9 egg product or meat>>
10 3. Page 5, before line 22 by inserting:
11 <_____. Page 7, after line 35 by inserting:
12 <Sec. _____. SEVERABILITY. Pursuant to section 4.12
13 providing for the severability of all Acts and statutes, if
14 any provision of this Act or the application of this Act to
15 any person or circumstances is held invalid, the invalidity
16 shall not affect other provisions or applications of this Act
17 which can be given effect without the invalid provisions or
18 application and, to this end, the provisions of this Act are
19 severable.>>
20 4. By renumbering, redesignating, and correcting internal
21 references as necessary.

By MOMMSEN of Clinton

[H-8256](#) FILED MARCH 28, 2024



[HF 2657](#) – Grain Handling Excise Tax, Repeal (LSB6343HV)
Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2657](#) repeals the grain handling excise tax of one-fourth mill per bushel (\$0.25 per 1,000 bushels) upon all grain handled. Iowa Code section [25B.7](#) (State Funding of Property Tax Credits and Exemptions) is made inapplicable to this tax change.

Background

The grain handling tax was enacted in 1947 Iowa Acts, chapter [236](#) (Excise Tax on Grain Handling Act). The tax is paid to the local property tax system and distributed to local governments, such as cities, counties, and schools, in the same proportions as the tax on real property is distributed.

Grain is defined as wheat, corn, barley, oats, rye, flaxseed, field peas, soybeans, grain sorghums, spelts, and other products that are usually stored in grain elevators. This excludes such seeds after being processed and the products of such processing when packaged or sacked.

Handling is defined as the receiving of grain at or in each elevator, warehouse, mill, processing plant, or other facility in this State in which it is received for storage, accumulation, sale, processing, or for any purpose whatsoever.

Assumptions

- The Bill is effective July 1, 2024 (FY 2025).
- Taxes based on assessments for a given assessment year (AY) are credited in the fiscal year beginning in the subsequent calendar year.
- The Department of Revenue reports that the statewide amount of grain handling tax collected for AY 2023 was \$1.2 million. The amount of grain handled is assumed to remain steady over the forecast period.

Fiscal Impact

The elimination of the grain handling tax is estimated to reduce annual local government revenue by \$1.2 million beginning with FY 2027.

Source

Iowa Department of Revenue

/s/ Jennifer Acton

March 27, 2024

Doc ID 1448419

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.
