

**NINETY-FIRST GENERAL ASSEMBLY
2026 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

February 23, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 2216	H-8023	Filed	LOHSE of Polk
HF 2242	H-8028	Filed	JACOBY of Johnson
HF 2246	H-8025	Filed	HOLT of Crawford
HF 2255	H-8017	Filed	GOSA of Scott
HF 2292	H-8019	Filed	A. MEYER of Webster
HF 2305	H-8020	Filed	BERGAN of Winneshiek
HF 2362	H-8016	Filed	COLLINS of Des Moines
HF 2509	H-8024	Filed	HORA of Washington
HF 2513	H-8026	Filed	WICHTENDAHL of Linn
HF 2513	H-8027	Filed	ZABNER of Johnson
HF 2517	H-8018	Filed	GOSA of Scott
HF 2526	H-8021	Filed	BARKER of Story
HF 2649	H-8022	Filed	COLLINS of Des Moines

Fiscal Notes

[SF 2289 — Gambling, State Building Code, and Residential Care Facilities \(LSB5523SV\)](#)

[HF 2327 — Reemployment Case Management and Unemployment Insurance Processing \(LSB5501HV\)](#)

[HF 2514 — Child Care Assistance for Child Care Workers \(LSB5350HV\)](#)

[HF 2519 — Interest on Child Support Debts \(LSB5512HV\)](#)

[HF 2521 — Abandonment of Cats and Dogs, Delivery to Shelters \(LSB6006HV\)](#)

HOUSE FILE 2216

H-8023

1 Amend House File 2216 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 124.414, subsection 1, paragraph b,
4 Code 2026, is amended to read as follows:

5 *b.* "Drug paraphernalia" does not include hypodermic any of
6 the following:

7 (1) Hypodermic needles or syringes if manufactured,
8 delivered, sold, or possessed for a lawful purpose.

9 (2) Fentanyl test strips, xylazine test strips, or other
10 materials used or intended for use in testing for the presence
11 of fentanyl, xylazine, or a fentanyl or xylazine analog in a
12 substance.

13 (3) Other drug-checking equipment used to inform
14 individuals of whether a substance has been adulterated by the
15 presence of a synthetic opioid, another controlled substance,
16 or undisclosed chemical compound or contaminant.

17 (4) Materials used by agents of organizations that provide
18 harm reduction services authorized by the state, a county, a
19 municipality, or a public health department in the processing,
20 preparing, packaging, repackaging, storing, or containing of
21 a nominal amount of a controlled substance for the purpose of
22 confirmatory testing.

23 (5) Drug-checking equipment used, purchased, transported,
24 or distributed by agents of organizations that provide harm
25 reduction services authorized by the state, a county, a
26 municipality, or a public health department.>

27 2. Title page, by striking lines 1 and 2 and inserting
28 <An Act relating to criminal offenses, including exclusions
29 to the definition of drug paraphernalia and restitution for
30 the torture, injury, or killing of a police service dog, and
31 modifying penalties.>

By LOHSE of Polk

H-8023 FILED FEBRUARY 23, 2026

HOUSE FILE 2242

H-8028

1 Amend House File 2242 as follows:

2 1. Page 1, before line 1 by inserting:

3 <DIVISION I

4 ELECTION OF STATE BOARD OF REGENTS

5 Section 1. Section 262.1, Code 2026, is amended to read as
6 follows:

7 **262.1 Membership.**

8 The state board of regents consists of nine members, eight
9 of whom shall be ~~selected from the state at large solely with~~
10 ~~regard to their qualifications and fitness to discharge the~~
11 ~~duties of the office elected pursuant to section 262.3.~~ The
12 ninth member shall be appointed by the elected members of the
13 board and shall be a student enrolled on a full-time basis in
14 good standing at either the graduate or undergraduate level at
15 one of the institutions listed in section 262.7, subsection 1,
16 2, or 3, at the time of the member's appointment. ~~Not more than~~
17 ~~five members shall be of the same political party.~~ The elected
18 members of the state board of regents may, by a majority vote
19 of those members, remove or suspend the ninth member.

20 Sec. _____. Section 262.2, Code 2026, is amended to read as
21 follows:

22 **262.2 Appointment — term of office.**

23 ~~The members shall be appointed by the governor subject to~~
24 ~~confirmation by the senate. Prior to appointing the ninth~~
25 ~~member as specified in section 262.1, the governor shall~~
26 ~~consult with the appropriate student body government at the~~
27 ~~institution at which the proposed appointee is enrolled.~~ The
28 term of each member of the board shall be for six years,
29 except as provided in section 262.3, unless the ninth member,
30 appointed in accordance with section 262.1, graduates or is
31 no longer enrolled at an institution of higher education
32 under the board's control, at which time the term of the
33 ninth member shall expire one year from the date on which the
34 member graduates or is no longer enrolled in an institution
35 of higher education under the board's control. However, if

1 within that year the ninth member reenrolls in any institution
2 of higher education under the board's control on a full-time
3 basis and is a student in good standing at either the graduate
4 or undergraduate level, the term of the ninth member shall
5 continue in effect. ~~The terms of three members of the board~~
6 ~~shall begin and expire in each odd-numbered year as provided~~
7 ~~in section 69.19.~~

8 Sec. ____ . NEW SECTION. 262.3 Election of certain members
9 — vacancies.

10 1. Of the eight elective members of the board, two shall
11 be elected by the registered voters of each of the three
12 congressional districts in which is located an institution of
13 higher learning governed by the board, one shall be elected
14 from the remaining congressional district, and one shall be
15 elected on a statewide basis. Members of the board shall be
16 elected on a nonpartisan basis at the regular school election
17 under section 277.1 for staggered six-year terms, with terms
18 commencing on the first day of January that is not a Sunday or
19 holiday following their election. Any eligible elector who is
20 a resident of this state is entitled to elective membership
21 on the board, except that a member elected by the voters of a
22 congressional district must be a resident of that congressional
23 district. A vacancy in an elected position on the board shall
24 be filled by the chairperson of the board for the unexpired
25 balance of the term as provided in section 69.12 until the next
26 succeeding regular election for school districts.

27 2. a. At each regular school election, a successor shall
28 be chosen for each board member whose term will expire in the
29 succeeding January. Nominations of candidates shall be made
30 by petition in accordance with chapter 45. Nominations of
31 candidates for the statewide elected member shall be signed by
32 at least three hundred eligible electors residing in the state.
33 Nominations of all other candidates shall be signed by at least
34 three hundred eligible electors residing in the congressional
35 district. The petition form shall be furnished by the county

1 commissioner of elections. Every candidate shall file with
2 the nomination papers an affidavit stating the candidate's
3 name, the candidate's residence, that the person is a candidate
4 and is eligible for board membership, and that if elected the
5 candidate will qualify for the office. The affidavit shall
6 also state that the candidate is aware that the candidate is
7 disqualified from holding office if the candidate has been
8 convicted of an infamous crime and the candidate's rights have
9 not been restored by the governor or by the president of the
10 United States.

11 **b.** The signed petitions shall be filed with the county
12 commissioner of elections not later than 5:00 p.m. on the
13 sixty-ninth day before the regular election held pursuant
14 to section 277.1. The votes for board membership shall be
15 canvassed in the same manner as the votes for state officers,
16 and the returns shall be certified to the state commissioner of
17 elections. A plurality is sufficient to elect members, and a
18 primary election for the office shall not be held.

19 **3.** As used in this section, "*congressional district*"
20 means those districts established following the 2020 federal
21 decennial census.

22 Sec. _____. REPEAL. Sections 262.4, 262.5, and 262.6, Code
23 2026, are repealed.

24 Sec. _____. TRANSITION PROVISIONS.

25 **1.** Membership terms of all regents board members on the
26 effective date of this division of this Act shall expire on
27 December 31, 2027.

28 **2. a.** At the regular election for school districts to be
29 held in 2027, and at the regular election for school districts
30 immediately preceding the expiration of the member's term, one
31 member each shall be elected as follows:

32 (1) Statewide, for a full term.

33 (2) By the registered voters of the third congressional
34 district, for a full term.

35 (3) By the registered voters of the first congressional

1 district, for an initial four-year term.

2 (4) By the registered voters of the second congressional
3 district, for an initial four-year term.

4 (5) By the registered voters of the fourth congressional
5 district, for an initial four-year term.

6 (6) By the registered voters of the first congressional
7 district, for an initial two-year term.

8 (7) By the registered voters of the second congressional
9 district, for an initial two-year term.

10 (8) By the registered voters of the fourth congressional
11 district, for an initial two-year term.

12 DIVISION _____

13 PROHIBITION OF TUITION INCREASES AT REGENTS INSTITUTIONS>

14 2. Page 1, line 8, after <This> by inserting <division of
15 this>

16 3. Title page, by striking lines 1 through 3 and inserting
17 <An Act concerning matters relating to the state board of
18 regents and regents institutions and including transition and
19 effective>

20 4. By renumbering as necessary.

By JACOBY of Johnson

H-8028 FILED FEBRUARY 23, 2026

HOUSE FILE 2246

H-8025

1 Amend House File 2246 as follows:

2 1. Page 1, by striking lines 25 through 28 and inserting
3 <such that there is no requirement that the law school the
4 individual graduated from is a law school accredited by the
5 American bar association council for legal education prior to
6 sitting for the bar exam in this state.>

By HOLT of Crawford

H-8025 FILED FEBRUARY 23, 2026

HOUSE FILE 2255

H-8017

1 Amend House File 2255 as follows:

2 1. Page 1, line 7, after <official,> by inserting <member of
3 a county board of supervisors, member of a city council, member
4 of a school board,>

By GOSA of Scott

H-8017 FILED FEBRUARY 23, 2026

HOUSE FILE 2292

H-8019

1 Amend House File 2292 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. LEGISLATIVE FINDINGS. The general assembly
5 finds all of the following:

6 1. The state concurs with President Donald Trump's
7 executive order pertaining to ending crime and disorder on
8 America's streets issued July 24, 2025.

9 2. Nearly two-thirds of homeless individuals have reported
10 having regularly used hard drugs like methamphetamines,
11 cocaine, or opioids, and an equally large share of homeless
12 individuals reported suffering from at least one mental health
13 condition.

14 3. Vagrancy, disorderly behavior, sudden confrontations,
15 and violent attacks often caused by a homeless individual with
16 a substance use disorder or mental health condition have made
17 cities unsafe.

18 4. The state needs to create space for many homeless
19 individuals in a long-term institutional setting to provide the
20 humane treatment these individuals need to address the root
21 cause of homelessness and restore public order.

22 Sec. 2. DEPARTMENT OF HEALTH AND HUMAN SERVICES — STATE
23 MENTAL HEALTH INSTITUTE INPATIENT PSYCHIATRIC BEDS.

24 1. No later than July 1, 2027, the department of health
25 and human services shall apply to the centers for Medicare and
26 Medicaid services of the United States department of health
27 and human services for a waiver of Medicaid's institution for
28 mental diseases exclusion.

29 2. No later than one calendar year after the centers for
30 Medicare and Medicaid services approves the waiver requested
31 under subsection 1, the department of health and human services
32 shall double the number of inpatient psychiatric beds in the
33 state based on the number of beds that were at each state
34 mental health institute on June 30, 2025.>

H-8019 (Continued)

By A. MEYER of Webster

H-8019 FILED FEBRUARY 23, 2026

HOUSE FILE 2305

H-8020

- 1 Amend House File 2305 as follows:
- 2 1. Page 4, line 32, by striking <decision.> and inserting
3 <decision:>
- 4 2. Page 7, line 26, by striking <physician> and inserting
5 <physician provider>
- 6 3. Page 9, line 2, by striking <physician> and inserting
7 <physician, advanced registered nurse practitioner, or
8 physician assistant>
- 9 4. Page 10, line 21, before <relatives> by inserting <adult>
- 10 5. Page 10, by striking lines 30 through 34.
- 11 6. Page 11, by striking line 30 and inserting <attending
12 provider and another physician, physician>
- 13 7. Page 12, line 22, before <relatives> by inserting <adult>
- 14 8. Title page, by striking lines 2 and 3 and inserting
15 <care, hospice programs, life-sustaining procedures,
16 out-of-hospital do-not-resuscitate orders, and durable power
17 of attorney for health care.>
- 18 9. By renumbering as necessary.

By BERGAN of Winneshiek

H-8020 FILED FEBRUARY 23, 2026

HOUSE FILE 2362

H-8016

- 1 Amend House File 2362 as follows:
- 2 1. Page 1, before line 1 by inserting:
- 3 <Section 1. Section 262.9, subsection 19, Code 2026, is
- 4 amended by adding the following new paragraph:
- 5 NEW PARAGRAPH. *d.* Limit any increase in the amount of
- 6 tuition charged by an institution of higher education under
- 7 the board's control to a resident undergraduate student to the
- 8 average of the increases in the higher education price index
- 9 in the previous three years. This paragraph does not apply
- 10 to a resident undergraduate student in an academic year if
- 11 the tuition amount that can be charged to the student in the
- 12 academic year is limited pursuant to subsection 43.>
- 13 2. Page 1, after line 10 by inserting:
- 14 <*b.* This subsection only applies to an undergraduate student
- 15 if, upon enrollment, the student pays a fee to the institution
- 16 in an amount established by the board not to exceed ten percent
- 17 of the base resident undergraduate tuition amount for the
- 18 student's first academic year of enrollment.>
- 19 3. Page 1, line 11, by striking <*b.*> and inserting <*c.*>
- 20 4. Page 1, line 18, by striking <*c.*> and inserting <*d.*>
- 21 5. Page 1, line 27, by striking <*d.*> and inserting <*e.*>
- 22 6. By renumbering as necessary.

By COLLINS of Des Moines

H-8016 FILED FEBRUARY 23, 2026

HOUSE FILE 2509

H-8024

1 Amend House File 2509 as follows:

2 1. Page 1, by striking lines 7 and 8 and inserting <service
3 airport.>

By HORA of Washington

H-8024 FILED FEBRUARY 23, 2026

HOUSE FILE 2513

H-8026

1 Amend House File 2513 as follows:

2 1. Page 1, line 8, after <commerce.> by inserting <The
3 policy shall not apply to a citizen of a nation that is a member
4 of the north Atlantic treaty organization.>

By WICHTENDAHL of Linn

H-8026 FILED FEBRUARY 23, 2026

HOUSE FILE 2513

H-8027

1 Amend House File 2513 as follows:

2 1. Page 1, line 8, after <commerce.> by inserting <The
3 policy shall not apply to an individual admitted into the
4 United States because the individual fled religious persecution
5 due to the individual's Christian faith.>

By ZABNER of Johnson

H-8027 FILED FEBRUARY 23, 2026

HOUSE FILE 2517

H-8018

1 Amend House File 2517 as follows:

2 1. Page 1, line 18, after <governor.> by inserting <A
3 public school shall lower the flags of the United States of
4 America and the state of Iowa within twelve hours of being
5 directed to do so by a proclamation issued by the governor.
6 If a public school cures a violation of this subsection upon
7 receiving notice of the violation from the attorney general,
8 the public school shall not be subject to legal action under
9 this section.>

By GOSA of Scott

H-8018 FILED FEBRUARY 23, 2026

HOUSE FILE 2526

H-8021

1 Amend House File 2526 as follows:

2 1. Page 1, line 12, after <2.> by inserting <a.>

3 2. Page 1, after line 16 by inserting:

4 <b. The department and the department's agents shall not
5 verbally disclose the address of the foster parent who is
6 currently providing child foster care to a foster child to a
7 biological parent of the foster child.>

8 3. Page 1, by striking lines 17 through 22 and inserting:

9 <3. Notwithstanding subsection 2, a document may contain
10 a foster parent's unredacted address, and the department and
11 the department's agents may verbally disclose a foster parent's
12 address, if the foster parent provides written consent to
13 disclose the address to a foster child's biological parent
14 prior to the department or the department's agent providing the
15 document, making the document available, or verbally disclosing
16 the address to the biological parent.>

By BARKER of Story

H-8021 FILED FEBRUARY 23, 2026

HOUSE FILE 2649

H-8022

- 1 Amend House File 2649 as follows:
- 2 1. Page 4, after line 3 by inserting:
- 3 <6. The rules adopted pursuant to subsection 2 must provide
- 4 that the instruction provided in the upper-level courses in the
- 5 degree program that leads to a baccalaureate degree must be
- 6 provided at the community college's primary campus designated
- 7 by the community college for governance purposes.>
- 8 2. Page 4, line 4, by striking <6.> and inserting <7.>
- 9 3. Page 4, line 34, by striking <7.> and inserting <8.>
- 10 4. Page 5, line 4, by striking <8.> and inserting <9.>

By COLLINS of Des Moines

H-8022 FILED FEBRUARY 23, 2026



Fiscal Note

Fiscal Services Division



[SF 2289](#) – Gambling, State Building Code, and Residential Care Facilities (LSB5523SV)
Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2289](#) has three divisions and relates to matters under the purview of the Department of Inspections, Appeals, and Licensing (DIAL), including gambling, the State Building Code, and residential care facilities.

Division I — Gambling

Description

Division I raises the total cap on reimbursements to commissioners of the Iowa Racing and Gaming Commission (IRGC) for expenses incurred from \$30,000 to \$70,000.

Division I requires that State income tax is withheld on gambling winnings under Iowa Code chapters [99D](#) and [99F](#) if the winnings are in an amount sufficient to require that an information return be filed under the federal Internal Revenue Code rather than if the winnings are in excess of \$1,000 under Iowa Code chapter 99D or \$1,200 under Iowa Code chapter 99F. This section of Division I takes effect upon enactment.

Background

The IRGC receives an annual appropriation from the Gaming Regulatory Revolving Fund (GRF) in the Administration and Regulations Appropriations Act to fund its operations. The IRGC assesses regulatory fees on racetracks and gambling boats and structures licensees based on the amount appropriated to the IRGC that is deposited into the GRF. These fees are approved at an IRGC meeting prior to the beginning of the fiscal year.

The [One Big Beautiful Bill Act \(OBBBA\)](#) of 2025 updated the federal income tax reporting threshold to \$2,000, adjusted annually for inflation, for Forms 1099-MISC and 1099-NEC.

Assumptions

- The increase to the IRGC's annual cap on reimbursements paid to commissioners is assumed to be incorporated into the regulatory fee paid by licensees and deposited into the GRF.
- For the purposes of this **Fiscal Note**, it is assumed that the updated \$2,000 federal withholding threshold is applicable to slot machine winnings, which were subject to a \$1,200 withholding threshold previously.
- Based on Tax Year 2024, the total amount of State withholding tax reported for winnings between \$1,200 and \$2,000 was \$13.9 million.
- All taxpayers are required to report all gambling winnings, regardless of whether an IRS W2-G was filed. It is assumed that State tax liability would not change as a result of the Bill.
- It is assumed that State taxes not withheld for winnings in the second half of a fiscal year would be remitted as State tax in the subsequent fiscal year.

Fiscal Impact

Division I is anticipated to increase fees paid into the GRF by \$40,000 annually. The IRGC receives an annual appropriation from the GRF in the Administration and Regulation Appropriations Act.

According to the Iowa Department of Revenue, the fiscal impact of Division I on State income tax is anticipated to be revenue neutral but is expected to change the timing of revenues between fiscal years.

Division II — State Building Code

Description

Division II requires the State Building Commissioner to consult with the Department of Homeland Security and Emergency Management (HSEMD), rather than the Department of Public Defense, when adopting administrative rules relating to safe rooms and storm shelters.

Division II also redirects fees collected by the State Building Code Commissioner under Iowa Code chapter [103A](#) to be deposited into DIAL's Licensing and Regulation Fund instead of the General Fund.

Background

The Licensing and Regulation Fund was created in 2023 Iowa Acts, chapter [108](#) (FY 2024 Administration and Regulations Appropriations Act), under Iowa Code section [10A.507](#). The Fund consists of moneys and fees collected by DIAL. Moneys in the Licensing and Regulation Fund are appropriated to DIAL to be used to fulfill the administration and enforcement responsibilities of the Department and licensing boards under the purview of DIAL's licensing and regulation functions.

In FY 2025, there was approximately \$313,000 collected in building code plan and review fees under Iowa Code chapter 103A. These fees were deposited into DIAL's Professional Licensing Division General Fund appropriation and used by the Department.

Assumptions

For the purposes of this *Fiscal Note*, it is assumed that building code plan and review fees collected in FY 2027 will equal the fees collected in FY 2025.

Fiscal Impact

Division II is estimated to result in approximately \$313,000 being deposited into the Licensing and Regulation Fund beginning in FY 2027.

Division III — Residential Care Facilities

Description and Background

Division III allows a residential care facility that is a pediatric palliative care center to serve as few as zero individuals. Under current law, an entity must serve at least three individuals to be defined as a residential care facility.

Fiscal Impact

Division III of the Bill is not anticipated to have a fiscal impact to the State.

Fiscal Impact Summary

Division I of the Bill is anticipated to increase fees deposited into the GRF by \$40,000 annually. The IRGC receives an annual appropriation from the GRF in the Administration and Regulation Appropriations Act.

According to the Iowa Department of Revenue, the fiscal impact of **Division I** on State income tax is anticipated to be revenue neutral but is expected to change the timing of revenues between fiscal years.

Division II of the Bill is anticipated to increase fees deposited into the Licensing and Regulation Fund by \$313,000 annually.

Sources

Department of Inspections, Appeals, and Licensing
Iowa Racing and Gaming Commission
Iowa Advantage System
Iowa Department of Revenue

/s/ Jennifer Acton

February 23, 2026

Doc ID 1600595

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.



[HF 2327](#) – Reemployment Case Management and Unemployment Insurance Processing (LSB5501HV)
Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2327](#) relates to programs and procedures of Iowa Workforce Development (IWD). The Bill has four divisions.

Division I — Reemployment Case Management (RCM) Program

Description

Division I of the Bill codifies the RCM Program and requires an individual to participate in the RCM Program in order to receive unemployment insurance benefits. The RCM Program provides individualized reemployment services to unemployment insurance claimants who are no longer attached to work. The Division requires IWD to adopt administrative rules regarding participation in the RCM Program.

Background

The RCM Program was created in January 2022 and has been operated using federal COVID-19 funds that must be expended by December 31, 2026. In FY 2025, approximately 19.0 full-time equivalent (FTE) positions were used to operate the RCM Program.

Assumptions

- Federal funds will be used to operate the RCM Program through December 31, 2026. State funding will not be used for the RCM Program during the first half of FY 2027.
- A funding source for operations beyond December 31, 2026, is not identified in the Bill.
- Use of the unemployment insurance system and the RCM Program will not change during the projection period.
- The RCM Program created in the Bill will be significantly similar to the RCM Program currently operated by IWD.
- It is assumed that 19.0 FTE positions will continue to operate the RCM Program beyond FY 2025.

Fiscal Impact

Division I of the Bill is estimated to increase expenses to IWD by approximately \$1.0 million in FY 2027 and by \$2.0 million in each subsequent fiscal year.

Division II — Unemployment Benefits — Means of Communication

Description

Division II of the Bill provides that IWD must issue unemployment insurance documentation to employers and unemployment insurance claimants through email and an online portal. The Division permits the director of IWD to establish administrative rules for the delivery of documentation through an alternative method.

Background

Under current law, certain documentation provided to employers and unemployment insurance claimants must be issued through paper mail. Unemployment insurance printing and mailing costs are paid through the federal Unemployment Insurance Base Grant.

Assumptions

- Changes related to paper and electronic documentation are consistent with U.S. Department of Labor regulations.
- Printing and mailing costs are paid through the federal Unemployment Insurance Base Grant.
- Use of the unemployment insurance system will not change during the projection period.

Fiscal Impact

Division II of the Bill is estimated to decrease printing and mailing costs to IWD for federally funded unemployment insurance administration by approximately \$960,000 each year.

Division III — Summer Youth Intern Program — Repeal

Description

Division III of the Bill repeals the Summer Youth Intern Pilot Program. The Division takes effect June 30, 2026.

Background

The Future Ready Iowa Summer Youth Intern Pilot Program helps young people who are at risk of not graduating from high school, who are from low-income households, who are from communities underrepresented in the Iowa workforce, or who otherwise face barriers to success in the labor market to explore and prepare for high-demand careers through summer work experience. The Program began with the enactment of 2018 Iowa Acts, chapter [1169](#) (FY 2019 Economic Development Appropriations Act), and 2018 Iowa Acts, chapter [1067](#) (Future Ready Iowa Act). The Program has received a General Fund appropriation of \$250,000 since FY 2019 in the annual Economic Development Appropriations Act.

Fiscal Impact

Division III of the Bill repeals the Future Ready Iowa Summer Youth Intern Pilot Program which has received an annual General Fund appropriation of \$250,000 since FY 2019.

Division IV — Membership of Workforce Development Board

Description

Division IV of the Bill modifies the membership of the Workforce Development Board by adding four members, including the State director of adult education, two additional business representatives, and one additional workforce representative.

Background

Under current law, membership of the Workforce Development Board includes the following:

- The Governor.
- One State Senator appointed by the President of the Senate after consultation with the Majority Leader of the Senate.
- One State Representative appointed by the Speaker of the House of Representatives after consultation with the Majority Leader of the House of Representatives.
- The director of IWD or the director's designee.
- The director of the Department for the Blind or the director's designee.
- The administrator of Iowa Vocational Rehabilitation Services or the administrator's designee.
- Ten members who represent businesses, at least one of whom must represent small businesses.
- Four members who represent workforce, at least two of whom must represent labor organizations and at least one of whom must represent a joint labor-management apprenticeship program.
- One city chief elected official.
- One county chief elected official.
- The director of the Department of Education or the director's designee, who is an ex officio member.

Duties of the Workforce Development Board are outlined in Iowa Code section [84A.1B](#). These include the following:

- Implementing federal rules and regulations.
- Creating and maintaining lists of high-demand, high-wage jobs and academic majors.
- Making recommendations regarding workforce development services, programs, and activities.

Assumptions

New members of the Workforce Development Board will perform the same activities as current members.

Fiscal Impact

Division IV of the Bill is estimated to have minimal fiscal impact.

Fiscal Impact Summary

House File 2327 is expected to increase expenses for IWD by the amounts shown in **Figure 1**.

Figure 1 - Fiscal Impact of House File 2327

	FY 2027	FY 2028
Division I - Reemployment Case Management	\$ 1,000,000	\$ 2,000,000
Division II - Federal Unemployment Insurance Administration	-960,000	-960,000
Total	\$ 40,000	\$ 1,040,000

Division III of the Bill repeals the Future Ready Iowa Summer Youth Intern Pilot Program, which has received an annual General Fund appropriation of \$250,000 since FY 2019.

Division IV of the Bill is estimated to have minimal fiscal impact.

Sources

Iowa Workforce Development
Legislative Services Agency analysis

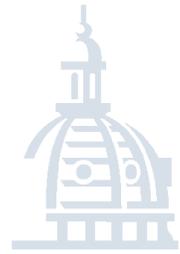
/s/ Jennifer Acton

February 23, 2026

Doc ID 1601461

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.

www.legis.iowa.gov



[HF 2514](#) – Child Care Assistance for Child Care Workers (LSB5350HV)
Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2514](#) establishes that a child of a parent, guardian, or custodian who is employed at a child care facility or child care home is eligible for the State child care assistance (CCA) program.

Background

The Department of Health and Human Services (HHS) established a CCA pilot program in FY 2024, which allowed individuals with children employed in the child care workforce to apply for the CCA program without regard to income limits. To be eligible for the CCA pilot program, the employed individual must work at least 32 hours per week in a direct care position at a licensed child care center, be registered as a child development home provider, or be a nonregistered child care home accepting CCA assistance. The family must also meet all other CCA eligibility criteria, excluding household income. The CCA pilot program is currently set to expire on July 1, 2026.

As of February 9, 2026, 2,105 families have participated in the CCA pilot program. The average participating family's income is 302.0% of the federal poverty level (FPL). The FPL cap for the standard CCA program is 250.0%. In FY 2025, expenditures for the CCA pilot program totaled \$9.7 million.

Assumptions

- The average number of children per month enrolled in the CCA program with a parent, guardian, or custodian employed at a child care facility or child care home will be 1,659.
- Based on the HHS's most recent Child Care Assistance projections, the average monthly cost per child is estimated to be \$589.72 for FY 2027 and \$607.41 for FY 2028.
- The State will pay for 60.0% of all costs associated with implementing the Bill, while federal funds will provide for 40.0% of the costs.

Fiscal Impact

The total cost of HF 2514 is estimated to be \$11.7 million for FY 2027, of which the State cost is \$7.0 million and the federal cost is \$4.7 million. The total cost for FY 2028 is estimated to be \$12.1 million of which the State cost is \$7.3 million and the federal cost is \$4.8 million.

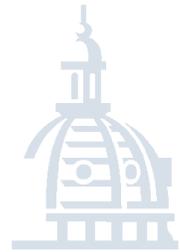
Source

Department of Health and Human Services

/s/ Jennifer Acton

February 20, 2026

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.



[HF 2519](#) – Interest on Child Support Debts (LSB5512HV)
Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2519](#) requires the Department of Health and Human Services (HHS) to collect interest accrued on unpaid child support debt and permits the HHS to collect the interest without first obtaining a court order.

Background

Iowa Code section [252C.6](#) establishes that interest accrues on support debts. Interest on periodic child support payments only begins to accrue after a payment has become due and owed for 30 days, at which point the interest accrues at a rate of 10.0% per year. Under current law, the HHS is permitted to collect the accrued interest but is not required to maintain interest balance accounts for accrued interest on support debts.

At the close of FY 2025, the total amount of child support debt in the State was \$791.1 million. That amount includes \$769,000 owed to other states, \$665.4 million owed to families, and \$124.9 million owed to the State. Child support is recovered through the HHS's Child Support Services (CSS) Central Office, 20 field offices, the Central Registry, and the Collection Services Center.

Assumptions

- The HHS will need to notify every payor and payee in a child support case that the CSS now charges interest.
- There are 136,174 child support cases in the State.
- The cost for printing and postage for each notice is \$0.90.
- There will be additional printer costs totaling \$14,000.
- The HHS will require new information technology (IT) infrastructure to maintain interest balance accounts for CSS cases.
- The billable cost to the HHS for the required IT changes is estimated by the Information Technology Division of the Department of Management (DOM DoIT) to be \$1.1 million in FY 2027. These are one-time costs for FY 2027.
- The cost to the DOM DoIT for the required IT changes is estimated to be \$168,000 in FY 2027. These are one-time costs for FY 2027.
- The HHS will require additional staff to implement the Bill. **Figure 1** shows the required full-time equivalent (FTE) positions and their salaries.

Figure 1 — HHS Personnel Salaries for House File 2519

Job Classification	FTE Positions	Cost
Accounting Clerk 2	1.0	\$ 63,000
Accounting Technician 2	1.0	72,000
Administrative Assistant 1	1.0	76,000
Program Planner 2	1.0	95,000
Support Recovery Officer	14.0	1,176,000
Total	18.0	\$ 1,482,000

- There will be additional support costs for the new FTE positions that will total \$73,000 in FY 2027 and \$32,000 in FY 2028.
- The State will provide for 34.0% of the costs to the HHS associated with the Bill, while federal funds will provide for 66.0% of the costs.

Fiscal Impact

The total cost of House File 2519 for FY 2027 is approximately \$3.1 million, of which the State cost is \$1.2 million and the federal cost is \$2.0 million. The total cost for FY 2028 is \$1.5 million, of which the State cost is \$515,000 and the federal cost is \$999,000. **Figure 2** shows the breakout of the costs to implement HF 2519 for FY 2027. **Figure 3** shows the annual, ongoing operating costs for FY 2028.

Figure 2 — Estimated Costs for FY 2027 for House File 2519

Category	State	Federal	Total
IT Infrastructure	\$ 548,000	\$ 739,000	\$ 1,287,000
FTE Positions	504,000	978,000	1,482,000
Support Costs	25,000	48,000	73,000
Printing	88,000	171,000	259,000
Total	\$ 1,165,000	\$ 1,936,000	\$ 3,101,000

Figure 3 — Estimated Costs for FY 2028 for House File 2519

Category	State	Federal	Total
FTE Positions	\$ 504,000	\$ 978,000	\$ 1,482,000
Support Costs	11,000	21,000	32,000
Total	\$ 515,000	\$ 999,000	\$ 1,514,000

Sources

Department of Health and Human Services
Department of Management, Division of Information Technology

/s/ Jennifer Acton

February 20, 2026

Doc ID 1601440

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.



Fiscal Note

Fiscal Services Division



[HF 2521](#) – Abandonment of Cats and Dogs, Delivery to Shelters (LSB6006HV)
Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2521](#) narrows an exception for the crime of abandonment of cats and dogs under Iowa Code section [717B.8](#). Under the Bill, for the delivery of a cat or dog to an animal shelter or pound to be an exception to the crime of abandonment of the cat or dog, an employee or volunteer of the animal shelter or pound must physically accept the delivery of the animal.

Background

Under Iowa Code section 717B.8 (Abandonment of Cats and Dogs — Penalties), a person commits animal abandonment if the person owns or has custody of a cat or dog and relinquishes all rights in and duties to care for the cat or dog. However, under current law (Iowa Code section 717B.8), the crime of abandonment of cats and dogs does not apply if the cat or dog is delivered to an animal shelter or pound.

Under Iowa Code section 717B.8, a person who commits animal abandonment:

- Is guilty of a simple misdemeanor if the delivery or relinquishment does not cause injury or death to an animal,
- Is guilty of a serious misdemeanor if delivery or relinquishment causes injury other than serious injury or death to an animal, and
- Is guilty of an aggravated misdemeanor if delivery or relinquishment causes serious injury or death to an animal.

In FY 2025, there were 21 convictions under Iowa Code section 717B.8 involving 16 individuals.

A simple misdemeanor is punishable by confinement for up to 30 days in lieu of a fine or in addition to a fine of up to \$855. A serious misdemeanor is punishable by confinement for up to one year and a fine of at least \$430 but not more than \$2,560. An aggravated misdemeanor is punishable by confinement for up to two years and a fine of at least \$855 but not more than \$8,540.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.

- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

Correctional Impact

The correctional impact of the Bill cannot be determined because the number of new convictions cannot be estimated, but is anticipated to be minimal. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a serious misdemeanor and aggravated misdemeanor.

Figure 1 — Sentencing Estimates and Length of Stay (LOS) in Months

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Serious Misdemeanor	2.3%	7.3	\$23.07	44.8%	21.0	\$8.00	\$16.35	\$50.00	N/A	\$8.00
Aggravated Misdemeanor Non-Persons	31.1%	9.3	\$23.07	37.1%	28.4	\$8.00	\$16.35	\$50.00	11.2	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

Minority Impact

The minority impact cannot be determined since it is not known how many additional convictions would result from the changes under the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

Fiscal Impact

The fiscal impact of the Bill cannot be determined, but is anticipated to be minimal. **Figure 2** shows the average State cost per relevant offense. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

Figure 2 — Average State Cost Per Offense

Offense Class	Average Cost
Simple Misdemeanor	\$30 to \$420
Serious Misdemeanor	\$350 to \$6,200
Aggravated Misdemeanor	\$8,300 to \$12,200

Sources

Department of Corrections
 Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)

/s/ Jennifer Acton

February 20, 2026

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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.