

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

February 25, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 2102	H-8049	Filed	ZABNER of Johnson
HF 2227	H-8047	Filed	LATHAM of Franklin
HF 2268	H-8045	Filed	SIEGRIST of Pottawattamie
HF 2493	H-8051	Filed	EHLERT of Linn
HF 2501	H-8043	Adopted	HARRIS of Appanoose
HF 2511	H-8046	Adopted	WILLS of Dickinson
HF 2527	H-8052	Filed	SCHOLTEN of Woodbury
HF 2531	H-8048	Adopted	HARRIS of Appanoose
HF 2562	H-8044	Filed	INGELS of Fayette
HF 2584	H-8050	Adopted	LEVIN of Johnson

Fiscal Notes

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

[HF 2201](#) — [Sexual Misconduct with Offenders and Juveniles, Felony \(LSB5450HV\)](#)

[HF 2256](#) — [Child in Need of Assistance Adjudication, Serious Chemical Dependency](#) (LSB5382HV)

[HF 2493](#) — [Eligibility for Statewide Preschool Program](#) (LSB5487HV)

[HF 2584](#) — [Drug-Free Homeless Service Zones](#) (LSB6885HV)

[HF 2641](#) — [Medical Assistance, Elderly Waiver](#) (LSB6062HV)

HOUSE FILE 2102

H-8049

- 1 Amend House File 2102 as follows:
- 2 1. Page 1, after line 14 by inserting:
- 3 <Sec. ____ . REQUIRED SALE OF CERTAIN AIRCRAFT USED FOR
- 4 EXECUTIVE TRANSPORT. On or before December 31, 2026, the
- 5 commissioner of public safety shall sell every aircraft that
- 6 has been used for executive transport if the aircraft was
- 7 purchased by the department of public safety using moneys
- 8 from the federal American Rescue Plan Act of 2021, Pub. L.
- 9 No. 117-2. Proceeds from the sale shall be deposited in the
- 10 general fund of the state.>
- 11 2. Title page, line 1, after <Act> by inserting <relating to
- 12 transportation, including by>
- 13 3. Title page, line 2, by striking <examinations.> and
- 14 inserting <examinations and requiring the sale of certain
- 15 aircraft used for executive transport.>
- 16 4. By renumbering as necessary.

By ZABNER of Johnson

H-8049 FILED FEBRUARY 25, 2026

HOUSE FILE 2227

H-8047

1 Amend House File 2227 as follows:

2 1. Page 1, line 33, by striking <2022> and inserting <2024>

3 2. Page 6, line 7, by striking <2022> and inserting <2024>

4 3. Title page, line 2, after <lines> by inserting <,
5 and including effective date and retroactive applicability
6 provisions>

By LATHAM of Franklin

H-8047 FILED FEBRUARY 25, 2026

HOUSE FILE 2268

H-8045

- 1 Amend House File 2268 as follows:
- 2 1. Page 5, after line 32 by inserting:
- 3 <Sec. ____ . APPLICABILITY. This division of this Act applies
- 4 on and after March 1, 2027, or the date the department of
- 5 transportation submits to the Iowa administrative code editor
- 6 for publication in the Iowa administrative bulletin a statement
- 7 by the director of transportation that the applicable phase
- 8 of the department of transportation's new records system is
- 9 implemented, whichever is earlier. The department shall also
- 10 forward a copy of the statement to the Iowa Code editor.>
- 11 2. Page 20, line 29, by striking <this chapter> and
- 12 inserting <section 252J.8, this chapter,>
- 13 3. Page 20, line 33, by striking <this chapter> and
- 14 inserting <section 252J.8, this chapter,>
- 15 4. By renumbering as necessary.

By SIEGRIST of Pottawattamie

H-8045 FILED FEBRUARY 25, 2026

HOUSE FILE 2493

H-8051

1 Amend House File 2493 as follows:

2 1. Page 3, after line 14 by inserting:

3 <Sec. _____. Section 256C.5, subsection 1, paragraph c, Code
4 2026, is amended to read as follows:

5 c. "*Preschool budget enrollment*" means the figure that is
6 equal to ~~fifty percent~~ of the actual enrollment of eligible
7 students in the preschool programming provided by a school
8 district approved to participate in the preschool program on
9 October 1 of the base year, or the first Monday in October if
10 October 1 falls on a Saturday or Sunday.

11 Sec. _____. Section 256C.5, subsection 2, paragraph a, Code
12 2026, is amended to read as follows:

13 a. For the initial school year for which a school district
14 approved to participate in the preschool program receives that
15 approval and implements the preschool program, the funding for
16 the preschool foundation aid payable to that school district
17 shall be paid from the appropriation made for that school year
18 in section 256C.6, Code 2011, or in another appropriation
19 made for purposes of this chapter. For that school year, the
20 preschool foundation aid payable to the school district is
21 the product of the regular program state cost per pupil for
22 the school year multiplied by ~~sixty percent~~ of the school
23 district's eligible student enrollment on the date in the
24 school year determined by rule.>

25 2. By renumbering as necessary.

By EHLERT of Linn

H-8051 FILED FEBRUARY 25, 2026

HOUSE FILE 2501

H-8043

1 Amend the amendment, H-8029, to House File 2501, as follows:
2 1. Page 2, after line 17 by inserting:
3 <DIVISION ____
4 HOSPITAL BOARD OF TRUSTEES ELECTIONS
5 Sec. ____ . HOSPITAL BOARD OF TRUSTEES ELECTIONS.
6 Notwithstanding section 347.9, for elections held pursuant
7 to section 347.9 in 2026, if there are seven trustees on the
8 board and five trustees are to be elected, the four elected who
9 receive the highest number of votes are elected for four-year
10 terms. The remaining trustee is elected for a two-year term.
11 In case of a tie, the county auditor shall determine by lot
12 which of the trustees with the lowest number of winning votes
13 shall serve the two-year term and thereafter their successor
14 shall be elected for regular terms as provided in section
15 347.9.>

By HARRIS of Appanoose

H-8043 FILED FEBRUARY 25, 2026

ADOPTED

HOUSE FILE 2511

H-8046

- 1 Amend the amendment, H-8034, to House File 2511, as follows:
- 2 1. Page 1, after line 1 by inserting:
- 3 <___. Page 1, line 33, by striking <2027> and inserting
- 4 <2028>>
- 5 2. Page 1, after line 4 by inserting:
- 6 <___. Page 5, line 9, by striking <public safety> and
- 7 inserting <homeland security and emergency management>>
- 8 3. By renumbering as necessary.

By WILLS of Dickinson

H-8046 FILED FEBRUARY 25, 2026

ADOPTED

HOUSE FILE 2527

H-8052

1 Amend House File 2527 as follows:

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

3 <Sec. ____ . NEW SECTION. 673B.5 Exclusions.

4 This chapter shall not apply to any of the following:

5 1. A civil action alleging a private or public nuisance,
6 if the damages or injury complained of are based on a direct,
7 localized interference with the use and enjoyment of a property
8 or a public right.

9 2. A civil action for which the alleged damages or injury
10 are caused by a specific weather event, including but not
11 limited to wind, rain, hail, or flooding, notwithstanding that
12 such event may be alleged to be partly attributable to climate
13 change or greenhouse gas emissions.>

By SCHOLTEN of Woodbury

H-8052 FILED FEBRUARY 25, 2026

HOUSE FILE 2531

H-8048

- 1 Amend the amendment, H-8033, to House File 2531, as follows:
- 2 1. Page 2, line 19, before <owner> by inserting <surface>
- 3 2. Page 4, line 10, by striking <in coal> and inserting <in
- 4 ~~coal~~>
- 5 3. Page 5, line 16, by striking <sold> and inserting <solid>
- 6 4. Page 6, line 3, by striking <in coal> and inserting <in
- 7 ~~coal~~>

By HARRIS of Appanoose

H-8048 FILED FEBRUARY 25, 2026

ADOPTED

HOUSE FILE 2562

H-8044

- 1 Amend House File 2562 as follows:
- 2 1. Page 4, line 9, before <A> by inserting <1.>
- 3 2. Page 4, line 13, by striking <1.> and inserting <a.>
- 4 3. Page 4, line 15, by striking <2.> and inserting <b.>
- 5 4. Page 4, by striking lines 16 through 18 and inserting
- 6 <facility for the patient that can provide the appropriate
- 7 level of care, as recommended by the physician under section
- 8 144H.2, to the patient in the least restrictive environment and
- 9 consented to by a>
- 10 5. Page 4, after line 20 by inserting:
- 11 <2. If a receiving care facility as described in subsection
- 12 1 is identified, and the receiving care facility consents to
- 13 the transfer, the patient shall be transferred to the receiving
- 14 care facility.>
- 15 6. Page 5, by striking lines 17 and 18 and inserting <the
- 16 attending physician will provide the most appropriate level of
- 17 care to the patient in the least restrictive environment, and
- 18 is within a>
- 19 7. Page 5, by striking lines 27 and 28 and inserting <the
- 20 patient's attending physician will provide the most appropriate
- 21 level of care to the patient in the least restrictive
- 22 environment.>
- 23 8. Page 6, line 1, by striking <the most> and inserting <an>
- 24 9. Page 6, by striking lines 3 and 4 and inserting:
- 25 <(2) The receiving care facility can provide the most
- 26 appropriate level of care to the patient in the least
- 27 restrictive environment.>
- 28 10. Page 6, by striking lines 20 and 21 and inserting
- 29 <by the patient's attending physician will provide the
- 30 most appropriate level of care to the patient in the least
- 31 restrictive environment.>
- 32 11. By renumbering as necessary.

By INGELS of Fayette

H-8044 (Continued)

H-8044 FILED FEBRUARY 25, 2026

HOUSE FILE 2584

H-8050

- 1 Amend the amendment, H-8035, to House File 2584, as follows:
- 2 1. Page 1, line 17, after <for> by inserting <children or>

By LEVIN of Johnson

H-8050 FILED FEBRUARY 25, 2026

ADOPTED



Fiscal Note

Fiscal Services Division



[SF 2289](#) – Gambling, State Building Code, and Residential Care Facilities (LSB5523SV.1)
Staff Contact: Maria Wagenhofer (515.281.5270) maria.wagenhofer@legis.iowa.gov
Fiscal Note Version – As amended and passed by the Senate

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 pursuant to 26 U.S.C. 6041, as amended to July 4, 2025, 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, and pari-mutuel winnings, which were subject to a \$1,000 withholding threshold previously.
- Based on tax year (TY) 2024, the total amount of reported slot machine winnings between \$1,200 and \$2,000 was \$365.7 million and the total amount of State withholding tax reported for slot machine winnings between \$1,200 and \$2,000 was \$13.9 million.
- Based on TY 2024, the total amount of reported pari-mutuel winnings between \$1,000 and \$2,000 was \$17.7 million and the total amount of State withholding tax reported for pari-mutuel winnings between \$1,000 and \$2,000 was \$937,000.

- All taxpayers are required to report all gambling winnings, regardless of whether an Internal Revenue Service (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 in State tax as final payments in the subsequent fiscal year.
- It is assumed that the section of Division I amending withholding thresholds would take effect July 1, 2026 (FY 2027).
- All gambling winnings are subject to a State income tax rate of 3.8% beginning in TY 2026.
- Winnings are assumed to increase by 2.4% annually.

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.

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. Beginning in FY 2027 and for all subsequent fiscal years, the timing of revenues collected is delayed by six months compared to current law. As a result, the fiscal impact for FY 2027 is anticipated to be significant. For FY 2027, it is anticipated that there would be a decrease of \$7.8 million that is instead collected in FY 2028. For all subsequent fiscal years, the annual decrease is estimated to be \$200,000 that is instead collected in the next fiscal year.

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, approximately \$313,000 was 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.

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. Beginning in FY 2027 and for all subsequent fiscal years, the timing of revenues collected is delayed by six months compared to current law. As a result, the fiscal impact for FY 2027 is anticipated to be significant. For FY 2027, it is anticipated that there would be a decrease of \$7.8 million that is instead collected in FY 2028. For all subsequent fiscal years, the annual decrease is estimated to be \$200,000 that is instead collected in the next fiscal year.

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
LSA calculations

/s/ Jennifer Acton

February 25, 2026

Doc ID 1601633

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 2201](#) – Sexual Misconduct with Offenders and Juveniles, Felony (LSB5450HV)
Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2201](#) increases the penalty for any peace officer, or an officer, employee, contractor, vendor, volunteer, or an agent of the Department of Corrections (DOC) or a judicial district department of correctional services or an agent of a county, or an agent of a juvenile placement facility or county jail, who engages in a sex act with a person committed to the custody of the DOC or a judicial district department of correctional services, with a juvenile placed at a juvenile placement facility, or with a prisoner incarcerated in a county jail from an aggravated misdemeanor to a Class D felony.

Background

Iowa Code section [709.16](#) currently establishes the crime of sexual misconduct with offenders and juveniles as an aggravated misdemeanor.

In FY 2025, there were no convictions or individuals admitted to prison, probation, or parole under Iowa Code section 709.16.

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. A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245.

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 DOC for supervision during a selected time period, based on the most serious offense committed.

Correctional Impact

The correctional impact of the Bill is estimated 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 an aggravated misdemeanor and Class D felony.

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
Aggravated Misdemeanor Sex	67.8%	12.1	\$23.07	55.4%	26.1	\$8.00	\$16.35	\$50.00	N/A	\$8.00
D Felony Sex	91.2%	20.8	\$23.07	54.4%	30.8	\$8.00	\$16.35	\$50.00	5.0	\$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. 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 is estimated to be minimal. **Figure 2** shows the average State cost per relevant offense and shows the estimated cost increase for one conviction from the increased penalty under the Bill. 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 Increase Per Conviction

Offense Class	Average Cost Range
Class D Felony (HF2201)	\$13,000 to 18,100
Aggravated Misdemeanor (Current Law)	\$8,300 to \$12,200
Additional Cost	\$4,700 to \$5,900

Sources

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

 /s/ Jennifer Acton
 February 24, 2026

Doc ID 16014681601468

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 2256](#) – Child in Need of Assistance Adjudication, Serious Chemical Dependency (LSB5382HV)

Staff Contact: Lindsey Ingraham (515.281.6764) lindsey.ingraham@legis.iowa.gov

Fiscal Note Version – New

Description

[House File 2256](#) allows a court to adjudicate a child in need of assistance (CINA) when the child requires treatment to cure or alleviate a serious chemical dependency or mental or behavioral health disorder that compromises the child’s safety or causes untoward aggressive behavior toward others in the household or the child’s community. A court can adjudicate a CINA if the child’s parent, guardian, or custodian is unwilling or unable to provide needed treatment for the child, or if the parent’s efforts to secure needed treatment have been exhausted and unsuccessful.

Background

Under Iowa Code chapter [232](#), “child in need of assistance” is defined as a child who has been found to meet the grounds for adjudication pursuant to Iowa Code section [232.96A](#). A Qualified Residential Treatment Program (QRTP) is an out-of-home placement option that offers a structured living environment for children who are court-ordered to the QRTP after being adjudicated as delinquent or as a CINA. Qualified Residential Treatment Programs are one of the four reimbursable non-foster family placement settings for which the Department of Health and Human Services (HHS) can seek federal reimbursement under Title IV-E.

Federal Title IV-E funding can be used for time-limited prevention services for mental health, substance use, and in-home parent skill-based programs for children who are candidates for foster care, pregnant or parenting youth in foster care, and the parents or kinship caregivers of those children. The percentage of children in care who are eligible for Title IV-E benefits is known as the Title IV-E penetration rate.

Assumptions

QRTP

- All new CINA cases will result in placements at QRTPs.
- In FY 2024, there were 819 applications for a CINA adjudication. Of those applications, 339 were accepted and 480 were rejected.
- In FY 2025, there were 752 applications for a CINA adjudication. Of those applications, 344 were accepted and 408 were rejected.
- The HHS assumes that the Bill will result in 20.0% of cases that would have formerly been rejected being accepted.
- The HHS estimates an increase of 89 CINA placements at QRTPs.
- The daily rate per child at the QRTPs is \$320.
- The Title IV-E penetration rate, which determines the federal match for QRTPs, is 2.13%.
- The State will pay for 36.83% of QRTP costs, while federal funds will provide for 63.17% of the costs.

FTE Positions

- The HHS will require 1.0 Social Worker 3 full-time equivalent (FTE) position and 2.0 Social Worker 2 FTE positions to implement the Bill. The cost for the new FTE positions is estimated to be \$271,000 annually.
- Support costs for the new FTE positions will be \$4,037 per position in FY 2027 and \$1,794 per position in FY 2028.
- The field penetration Title IV-E rate, which determines the percentage of case worker administrative costs eligible for Title IV-E reimbursement, is 11.0%.
- Case worker administrative costs eligible for Title IV-E reimbursement will be paid through State and federal funds in equal shares.

Fiscal Impact

The total annual cost of HF 2256 is estimated to be approximately \$10.7 million, of which the State cost is \$10.5 million, and the federal cost is \$155,000. **Figure 1** shows the breakdown of the costs for HF 2256.

Figure 1 — Estimated Costs for House File 2256

Category	State	Federal	Total
FTE Positions	\$ 256,000	\$ 15,000	\$ 271,000
Support Costs	11,000	1,000	12,000
QRTP Costs	10,255,000	140,000	10,395,000
Total	\$ 10,523,000	\$ 155,000	\$ 10,678,000

Note: Totals may not sum due to rounding

Source

Department of Health and Human Services

/s/ Jennifer Acton

February 25, 2026

Doc ID 1601472

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 2493](#) – Eligibility for Statewide Preschool Program (LSB5487HV)
Staff Contact: Serenity Lo (515.281.5661) serenity.lo@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2493](#) expands Statewide Voluntary Preschool Program (SWVPP) eligibility to include pupils who reach five years of age on or after March 15 but on or before September 15 of the calendar year in which they would be eligible to attend kindergarten.

The Bill applies to school budget years beginning on or after July 1, 2027 (FY 2028).

Background

The SWVPP was established in 2007 Iowa Acts, chapter [148](#) (Preschool Access for Four-Year-Olds Act). The Act established that a child who is a resident of the State of Iowa and is four years of age by September 15 of a school year would be eligible to enroll in the preschool program and would receive State funding. Any child younger or older in the preschool program would not be counted for State funding.

A school district with an approved SWVPP is funded in part by preschool foundation aid payments. The preschool foundation aid payment is calculated by multiplying the regular program State cost per pupil (SCPP) by the school district's preschool budget enrollment.

In academic year 2023-2024, 323 districts statewide participated in the SWVPP with 238 community partners of which 24,311 pupils were funded, and program funding totaled \$91.0 million.

In academic year 2024-2025, 324 districts statewide participated in the SWVPP with 238 community partners of which 24,083 students were funded, and the program funding totaled approximately \$91.4 million.

Assumptions

- The FY 2027 State cost per pupil is \$7,988, which is based on current law.
- The current FY 2027 State school aid for SWVPP is \$3,994 per pupil.
- Based on the fall 2024 certified enrollment, approximately 233 new pupils could be eligible under the Bill.

Fiscal Impact

The fiscal impact for HF 2493 for each new pupil participating in the SWVPP will be an additional cost to the General Fund of \$3,994. In FY 2028, if 233 new pupils were enrolled in the SWVPP, the estimated maximum cost would be \$931,000 paid through the school aid formula.

Sources

Iowa Department of Education Students Report, Iowa data collection
Iowa Association of School Boards
LSA calculations

/s/ Jennifer Acton

February 24, 2026

Doc ID 1600961

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 2584](#) – Drug-Free Homeless Service Zones (LSB6885HV)
Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2584](#) establishes drug-free homeless service zones. The Bill prohibits a person from intentionally or knowingly doing any of the following:

- Selling or transferring or attempting to sell or transfer a controlled substance while present within a drug-free homeless service zone.
- Operating or having authority to enforce the policies and requirements of a facility-based drug-free service zone that primarily serves homeless individuals and that receives State, local, or federal funding, and allowing an individual accessing services to possess or use a controlled substance on the premises of the facility.

Under the Bill, a person who sells or transfers a controlled substance, or attempts to sell or transfer a controlled substance within a drug-free homeless service zone is punishable as the same class of criminal violation for which the offense would be punishable under existing law had the violation not occurred within a drug-free homeless service zone, except that the minimum and maximum sentence for the offense will be increased by one year. A person convicted of this offense is not eligible for a deferred judgment, a deferred or suspended sentence, probation, or work release.

Under the Bill, a person who operates or has authority to enforce the policies and requirements of a facility-based drug-free service zone who allows an individual accessing services to possess or use a controlled substance on the premises of the facility is guilty of an aggravated misdemeanor. An operator of a facility-based drug-free service zone who violates the Bill is ineligible to apply for homelessness assistance grants from the State for a period of three years from the date of conviction.

In addition to any other penalty, a person convicted of an offense under the Bill will be punished by a fine of not less than \$2,000 or three times the value, as determined by the court, of the drugs involved in or giving rise to the offense, whichever is greater. The fine may not be suspended, in part or whole, for any reason.

Background

Iowa Code chapter [124](#) prohibits the delivery of controlled substances and imposes penalties that range from a serious misdemeanor to a Class B felony. Penalties under current law can be multiplied or enhanced depending on the violation.

A serious misdemeanor is punishable by confinement for up to one year or 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. A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245. A Class C felony is punishable by confinement for up to 10 years and a fine of at least \$1,370 but not more than \$13,660. A Class B felony is punishable by confinement for up to 25 years and a fine of at least \$5,000 but not more than \$100,000.

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 House File 2584 enhances penalties related to controlled substances within drug-free homeless service zones and creates new penalties under the Bill, and, as a result, the correctional impact cannot be determined because the number of new convictions under the Bill cannot be estimated. **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, aggravated misdemeanor, Class D felony, Class C felony, and Class B felony.

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
D Felony Non-Persons	84.2%	12.5	\$23.07	69.4%	41.4	\$8.00	\$16.35	\$50.00	15.5	\$8.00
C Felony Non-Persons	84.0%	16.8	\$23.07	66.4%	51.4	\$8.00	\$16.35	\$50.00	24.3	\$8.00
B Felony Non-Persons	95.4%	24.1	\$23.07	22.1%	48.6	\$8.00	\$16.35	\$50.00	28.9	\$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

House File 2584 enhances penalties related to controlled substances within drug-free homeless service zones and creates new penalties under the Bill, and, as a result, existing data cannot be used to estimate the minority impact of 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 because the number of new convictions under the Bill cannot be estimated. **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
Serious Misdemeanor	\$350 to \$6,200
Aggravated Misdemeanor	\$8,300 to \$12,200
Class D Felony	\$13,000 to \$18,100
Class C Felony	\$15,000 to \$25,200
Class B Felony	\$18,400 to \$39,600

Sources

Department of Corrections

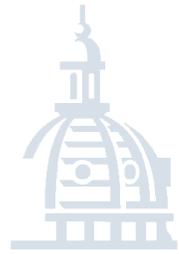
Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)

/s/ Jennifer Acton

February 24, 2026

Doc ID 16016221601622

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 2641](#) – Medical Assistance, Elderly Waiver (LSB6062HV)
Staff Contact: Louie Hoehle (515.281.6561) louie.hoehle@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2641](#) relates to the Medicaid Home and Community-Based Services (HCBS) Elderly Waiver, and does the following:

- Requires the Department of Health and Human Services (HHS) to adopt administrative rules to allow case managers and care coordination team members to work with a resident of a skilled nursing facility, family members of the resident, and other skilled nursing facility staff to initiate transition planning from the skilled nursing facility to the Elderly Waiver prior to the discharge of the resident.
- Requires the HHS to adopt administrative rules allowing anticipated and scheduled assisted living services to receive a per diem from Medicaid.

Background

[Medicaid HCBS waivers](#) provide medical, social, and supportive services for Iowans with functional, cognitive, and other physical or mental health needs. These services are meant to help people live and receive services in a home and community-based setting instead of an institution. Iowa currently has seven different HCBS waivers, including the Health and Disability Waiver, the AIDS/HIV Waiver, the Elderly Waiver, the Intellectual Disabilities Waiver, the Brain Injury Waiver, the Physical Disability Waiver, and the Children’s Mental Health Waiver.

[Elderly Waiver](#) members must be Iowa residents who are 65 years of age or older, determined Medicaid eligible as if the member was in a medical institution, and determined to need nursing care or skilled level of care. Services provided to Elderly Waiver members include adult day care, assisted living service, case management, transportation services, and others.

Medicaid HCBS Waiver targeted case management services are currently available for targeted populations, including adults with an intellectual disability, chronic mental illness, or developmental disability, and for children who qualify for Intellectual Disability Waiver or the Children’s Mental Health Waiver. Medicaid members enrolled with a Managed Care Organization (MCO) or integrated health home are not part of the targeted population.

Currently, Medicaid may pay a per diem to assisted living programs to cover 24-hour on-site response capability to meet unanticipated and unscheduled resident needs and to provide supervision, safety, and security. Assisted living service is not reimbursable if performed at the same time as any service included in a consumer-directed attendant care (CDAC) agreement. A day is billable only if the member was present in the facility during that day’s bed census and the assisted living provider has documented at least one assisted living service encounter for that day.

Assumptions

- There are 10 FFS Medicaid members who will receive case management services.
- The reimbursement rate for targeted case management is \$653.77.
- The State and the federal government will each pay 50.0% of costs for case management services.
- Removing the requirement that assisted living services be unscheduled or unpredictable for assisted living facilities to receive a per diem will require payment of 1,522 additional billable days per year.
- The per diem rate for assisted living services is \$29.31.
- The State will pay 36.83% of costs, while the federal government will pay 63.17% of the costs for additional assisted living services payments in FY 2027.
- The State will pay 36.67% of costs, while the federal government will pay 63.33% of the costs for additional assisted living services payments in FY 2028.
- The HHS will require 750 billable hours of technical assistance to amend the Elderly Waiver application.
- The waiver technical assistance contract is billed at \$257.50 per hour.
- The State and the federal government will each pay 50.0% of costs for the waiver technical assistance contract.

Fiscal Impact

The total estimated cost for FY 2027 is approximately \$5.6 million, of which the State cost is \$2.1 million and the federal cost is \$3.5 million. The total estimated cost for FY 2028 is \$5.4 million, of which the State cost is \$2.0 million and the federal cost is \$3.4 million. **Figure 1** shows the breakout of costs in FY 2027 to implement HF 2641. **Figure 2** shows annual, ongoing costs for FY 2028.

Figure 1 — House File 2641 Estimated Costs for FY 2027

Category	State	Federal	Total
Case Management	\$ 3,000	\$ 3,000	\$ 7,000
Assisted Living Services Per Diem	1,999,000	3,428,000	5,427,000
Waiver Technical Assistance	97,000	97,000	193,000
Total	\$ 2,098,000	\$ 3,528,000	\$ 5,626,000

Totals may not sum due to rounding.

Figure 2 — House File 2641 Estimated Costs for FY 2028

Category	State	Federal	Total
Case Management	\$ 3,000	\$ 3,000	\$ 7,000
Assisted Living Services Per Diem	1,990,000	3,437,000	5,427,000
Total	\$ 1,993,000	\$ 3,440,000	\$ 5,433,000

Totals may not sum due to rounding.

Source

Department of Health and Human Services

/s/ Jennifer Acton

February 25, 2026

Doc ID 1601471

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.
