

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

**March 12, 2026**

**Clip Sheet Summary**

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

<b>Bill</b>	<b>Amendment</b>	<b>Action</b>	<b>Sponsor</b>
<a href="#">HF 2337</a> .....	<a href="#">H-8216</a> .....	Adopted	FISHER of Tama
<a href="#">HF 2487</a> .....	<a href="#">H-8219</a> .....	Filed	WILBURN of Story
<a href="#">HF 2601</a> .....	<a href="#">H-8218</a> .....	Filed	KONFRST of Polk, et al
<a href="#">HF 2629</a> .....	<a href="#">H-8215</a> .....	Adopted	STONE of Winnebago
<a href="#">HF 2681</a> .....	<a href="#">H-8217</a> .....	Filed	BODEN of Warren
<a href="#">HF 2690</a> .....	<a href="#">H-8212</a> .....	Filed	ZABNER of Johnson
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**Fiscal Notes**

[SF 2434](#) — [Local Government Ordinances and Public Notices](#) (LSB5337SV)

[HF 2590](#) — [Sale of Iowa Communications Network](#) (LSB5861HV)

[HF 2602](#) — [Massage Establishment Licensing](#) (LSB5401HV)

[HF 2681](#) — [Special Education Classrooms, Cameras](#) (LSB6610HV)

HOUSE FILE 2337

H-8216

1 Amend the amendment, H-8178, to House File 2337, as follows:

2 1. Page 1, by striking line 2 and inserting:

3 <\_\_. Page 1, by striking lines 6 through 9 and inserting:

4 <Sec. \_\_\_\_. Section 714.13, subsection 1, Code 2026, is

5 amended to read as follows:

6 1. Fraudulent practice in the fifth degree is a any of the  
7 following:

8 a. A fraudulent practice ~~where~~ for which the amount of money  
9 or value of property or services involved does not exceed three  
10 hundred dollars.

11 b. A fraudulent practice as set forth in section 714.8,  
12 subsection 6A.>>

By FISHER of Tama

H-8216 FILED MARCH 12, 2026

ADOPTED

HOUSE FILE 2487

H-8219

1 Amend the amendment, H-8206, to House File 2487, as follows:

2 1. Page 1, by striking lines 2 through 7 and inserting:

3 <\_\_\_. Page 1, line 14, after <format.> by inserting <Such  
4 a subpoena shall not include personal computers, personal  
5 telephones, or other personal electronic devices.>

6 \_\_\_. By striking page 1, line 32, through page 2, line 12,  
7 and inserting:

8 <2. The state board of regents or the community college  
9 board of directors, as applicable, may conduct an inquiry or  
10 investigation regarding a violation of this chapter. As part  
11 of that inquiry or investigation, and in accordance with the  
12 Iowa rules of civil procedure, the board may issue a subpoena  
13 for the production of records, including but not limited to  
14 books, accounts, papers, correspondence, memoranda, files,  
15 or other documents in a print or electronic format. Such  
16 a subpoena shall not include personal computers, personal  
17 telephones, or other personal electronic devices. If a person  
18 refuses compliance, the board may seek enforcement by the  
19 district court.

20 3. Notwithstanding section 13.7, the state board of regents  
21 or the community college board of directors, as applicable, may  
22 contract with special counsel to assist in either or both the  
23 investigation and legal action against a public institution of  
24 higher education for an alleged violation of this chapter.>>

25 2. By renumbering as necessary.

By WILBURN of Story

H-8219 FILED MARCH 12, 2026

HOUSE FILE 2601

H-8218

1 Amend House File 2601 as follows:

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

3 <Section 1. Section 68A.102, subsection 10, paragraph a,  
4 subparagraph (2), Code 2020, is amended to read as follows:

5 (2) The payment, by any person other than a candidate or  
6 political committee who receives the service, of compensation  
7 for the personal services of another person which are rendered  
8 to a candidate or political committee for any such purpose.

9 Sec. \_\_\_\_\_. Section 68A.102, subsection 10, paragraph a, Code  
10 2020, is amended by adding the following new subparagraph:

11 NEW SUBPARAGRAPH. (3) A coordinated expenditure if the  
12 expenditure must be reported pursuant to subchapter IV.>

13 \_\_\_\_\_. Page 1, after line 2 by inserting:

14 <NEW SUBSECTION. 8A. "*Communication*" means any of the  
15 following:

16 a. A paid advertisement broadcast over radio, television,  
17 cable, or satellite.

18 b. The paid placement of content on the internet or other  
19 electronic communication network.

20 c. A paid advertisement published in a newspaper or  
21 periodical or on a billboard.

22 d. A mailing.

23 e. A printed material.

24 NEW SUBSECTION. 10A. "*Coordinated expenditure*" means  
25 an expenditure made in cooperation with, in consultation  
26 with, at the request of, or with the express prior consent  
27 of a candidate or committee receiving the benefit of the  
28 expenditure.>

29 \_\_\_\_\_. Page 1, after line 5 by inserting:

30 <NEW SUBSECTION. 13A. a. "*Electioneering communication*"  
31 means a paid communication that is publicly distributed by  
32 radio, television, cable, satellite, internet site, newspaper,  
33 periodical, billboard, mail, electronic mail, or any other  
34 distribution of materials, that is made within sixty days of  
35 the initiation of voting in an election that does not support

1 or oppose a candidate or ballot issue, that can be received  
2 by more than one hundred persons, and that does any of the  
3 following:

4 (1) Refers to one or more clearly identified candidates in  
5 that election.

6 (2) Depicts the name, image, likeness, or voice of a clearly  
7 identified candidate in that election.

8 (3) Refers to a political party, ballot issue, or a question  
9 submitted to the voters in that election.

10 *b. "Electioneering communication"* does not include any of  
11 the following:

12 (1) A bona fide news story, commentary, blog, or editorial  
13 distributed through the facilities of any broadcasting station,  
14 newspaper, magazine, internet site, or other periodical  
15 publication of general circulation.

16 (2) A communication by a membership organization or  
17 corporation to its members, stockholders, or employees.

18 (3) A commercial communication that depicts a candidate's  
19 name, image, likeness, or voice only in the candidate's  
20 capacity as owner, operator, or employee of a business that  
21 existed prior to the organization of a candidate's committee by  
22 the candidate pursuant to section 68A.202.

23 (4) A communication that constitutes a candidate debate or  
24 forum or that solely promotes a candidate debate or forum and  
25 is made by or on behalf of the person sponsoring the debate or  
26 forum.

27 (5) A communication that the board determines by rule is not  
28 an electioneering communication.>

29 \_\_\_\_\_. Page 1, after line 28 by inserting:

30 <Sec. \_\_\_\_\_. Section 68A.102, subsections 14 and 18, Code  
31 2026, are amended to read as follows:

32 14. a. "*Express advocacy*" or ~~to~~ "*expressly advocate*" means  
33 communication that can be characterized according to at least  
34 one of the following descriptions:

35 ~~a.~~ (1) The communication is political speech made in the

1 form of a contribution.

2 ~~b.~~ (2) In advocating the election or defeat of one or more  
3 clearly identified candidates or the passage or defeat of one  
4 or more clearly identified ballot issues, the communication  
5 includes explicit words that unambiguously indicate that the  
6 communication is recommending or supporting a particular  
7 outcome in the election with regard to any clearly identified  
8 candidate or ballot issue.

9 b. "Express advocacy" or "expressly advocate" does not mean  
10 a communication that can be characterized according to one or  
11 more of the following descriptions:

12 (1) The communication encourages individuals to register  
13 to vote or to vote, provided that the communication does not  
14 mention or depict a candidate or ballot issue.

15 (2) The communication does not support or oppose a candidate  
16 or ballot issue.

17 (3) The communication is a bona fide news story, commentary,  
18 blog, or editorial distributed through the facilities of any  
19 broadcasting station, newspaper, magazine, internet site, or  
20 other periodical publication of general circulation.

21 (4) The communication is by a membership organization or  
22 corporation to its members, stockholders, or employees.

23 (5) The board determines by rule that the communication is  
24 not express advocacy.

25 18. "Political committee" means any of the following:

26 a. A committee, but not a candidate's committee, that  
27 accepts contributions in excess of ~~one thousand~~ two hundred  
28 fifty dollars in the aggregate, makes expenditures in excess  
29 of ~~one thousand~~ two hundred fifty dollars in the aggregate, or  
30 incurs indebtedness in excess of ~~one thousand~~ two hundred fifty  
31 dollars in the aggregate in any one calendar year to expressly  
32 advocate the nomination, election, or defeat of a candidate  
33 for public office, make an electioneering communication, or to  
34 expressly advocate the passage or defeat of a ballot issue.

35 b. An association, lodge, society, cooperative, union,

1 fraternity, sorority, educational institution, civic  
2 organization, labor organization, religious organization, or  
3 professional organization that accepts contributions in excess  
4 of ~~one thousand~~ two hundred fifty dollars in the aggregate,  
5 makes expenditures in excess of ~~one thousand~~ two hundred fifty  
6 dollars in the aggregate, or incurs indebtedness in excess of  
7 ~~one thousand~~ two hundred fifty dollars in the aggregate in  
8 any one calendar year to expressly advocate the nomination,  
9 election, or defeat of a candidate for public office, make an  
10 electioneering communication, or to expressly advocate the  
11 passage or defeat of a ballot issue.

12 c. A person, other than an individual, that accepts  
13 contributions in excess of ~~one thousand~~ two hundred fifty  
14 dollars in the aggregate, makes expenditures in excess of  
15 ~~one thousand~~ two hundred fifty dollars in the aggregate, or  
16 incurs indebtedness in excess of ~~one thousand~~ two hundred fifty  
17 dollars in the aggregate in any one calendar year to expressly  
18 advocate that an individual should or should not seek election  
19 to a public office prior to the individual becoming a candidate  
20 as defined in subsection 4.>

21 \_\_\_\_\_. Page 2, after line 25 by inserting:

22 <Sec. \_\_\_\_\_. Section 68A.402, subsection 9, Code 2026, is  
23 amended to read as follows:

24 9. a. *Permanent organizations.* A permanent organization  
25 temporarily engaging in activity described in section 68A.102,  
26 subsection 18, shall organize a political committee and shall  
27 keep the funds relating to that political activity segregated  
28 from its operating funds. The political committee shall file  
29 reports on the appropriate due dates as required by this  
30 section.

31 b. The reports filed under this subsection shall identify  
32 the all of the following:

33 (1) The source of the original funds used for a contribution  
34 made to a candidate or a committee organized under this  
35 chapter.

1     (2) The aggregate amount of contributions made by each  
2 person.

3     (3) Each loan received from any person during the reporting  
4 period.

5     (4) The amount and nature of debts and obligations owed to  
6 the committee.

7     (5) Proceeds that total less than thirty-five dollars  
8 per person from mass collections made at fund-raising events  
9 sponsored by the committee.

10    (6) The total sum of contributions received by the committee  
11 for a specified candidate or committee.

12    (7) The full name, mailing address, occupation, and  
13 principal place of business, if any, of each person or  
14 committee to whom an expenditure has been made during the  
15 reporting period, including the amount, date, and purpose of  
16 each expenditure and the total amount of expenditures to each  
17 person or committee.

18    (8) The full name, mailing address, occupation, and  
19 principal place of business, if any, of each person to whom an  
20 expenditure for personal services, salaries, and reimbursement  
21 of expenses has been made, including the amount, date,  
22 and purpose of that expenditure, and the total amount of  
23 expenditures made to each person.

24    (9) The total sum of expenditures made during the reporting  
25 period.

26    (10) The full name, mailing address, occupation, and  
27 principal place of business, if any, of any person to whom a  
28 loan was made, and the full name, mailing address, occupation,  
29 and principal place of business, if any, of any endorsers, and  
30 the date and amount of each loan.

31    (11) The amount and nature of debts and obligations owed by  
32 the committee.

33    (12) Other information as may be required by the board by  
34 rule.

35    (13) For reports of expenditures made to a consultant,

1 advertising agency, polling firm, or other person that performs  
2 services for the committee, the report shall be itemized  
3 and described in sufficient detail to disclose the specific  
4 services performed by the entity.

5 c. When the permanent organization ceases to be involved  
6 in the political activity, the permanent organization shall  
7 dissolve the political committee.

8 d. As used in this subsection, "*permanent organization*"  
9 means an organization that is continuing, stable, and enduring,  
10 and was originally organized for purposes other than engaging  
11 in election activities.

12 Sec. \_\_\_\_\_. Section 68A.402A, subsection 1, paragraphs f and  
13 g, Code 2026, are amended to read as follows:

14 f. The name and mailing address of each person and committee  
15 to whom disbursements, payments for personal services,  
16 salaries, reimbursement for expenses, or loan repayments  
17 have been made by the committee from contributions during  
18 the reporting period and the amount, purpose, and date of  
19 each disbursement except that disbursements of less than five  
20 dollars may be shown as miscellaneous disbursements so long as  
21 the aggregate miscellaneous disbursements to any one person  
22 during a calendar year do not exceed one hundred dollars.  
23 Reports of disbursements under this paragraph must be itemized  
24 and sufficiently detailed to disclose the specific services  
25 performed by the person to whom a disbursement was made.

26 g. Disbursements made to a consultant, advertising agency,  
27 or polling firm and disbursements made by the consultant,  
28 advertising agency, or polling firm during the reporting  
29 period disclosing the name and address of the recipient,  
30 amount, purpose, and date. Reports of disbursements under  
31 this paragraph must be itemized and sufficiently detailed to  
32 disclose the specific services performed by the entity to whom  
33 a disbursement was made.

34 Sec. \_\_\_\_\_. Section 68A.402A, subsection 1, Code 2026, is  
35 amended by adding the following new paragraph:

1 NEW PARAGRAPH. 1. The total sum of disbursements made.

2 Sec. \_\_\_\_\_. NEW SECTION. 68A.404A Electioneering  
3 communications — reports.

4 1. A person making an electioneering communication shall  
5 file a report with the board, including a description of the  
6 communication, how the communication was distributed, and  
7 the amount of any expenditure made on the electioneering  
8 communication, except that a person spending less than two  
9 hundred fifty dollars on electioneering communications in a  
10 taxable year shall not be required to file a report.

11 2. The board shall adopt rules for the form and schedule of  
12 reports filed under this section.

13 Sec. \_\_\_\_\_. Section 68A.405, subsection 1, paragraphs b, c, d,  
14 e, f, g, and h, Code 2026, are amended to read as follows:

15 b. (1) Except as set out in subsection 2, published  
16 material designed to expressly advocate the nomination,  
17 election, or defeat of a candidate for public office or  
18 the passage or defeat of a ballot issue and electioneering  
19 communications shall include on the published material  
20 or electioneering communication an attribution statement  
21 disclosing who is responsible for the published material or  
22 electioneering communication.

23 (2) The person who is responsible for the published material  
24 or electioneering communication has the sole responsibility  
25 and liability for the attribution statement required by this  
26 section.

27 c. If the person paying for the published material or  
28 electioneering communication is an individual, the words "paid  
29 for by" and the name and address of the person shall appear on  
30 the published material or electioneering communication.

31 d. If more than one individual is responsible, the words  
32 "paid for by", the names of the individuals, and either  
33 the addresses of the individuals or a statement that the  
34 addresses of the individuals are on file with the Iowa ethics  
35 and campaign disclosure board shall appear on the published

1 material or electioneering communication.

2 e. If the person responsible is an organization, the words  
3 "paid for by", the name and address of the organization, and  
4 the name of one officer of the organization shall appear on the  
5 published material or electioneering communication.

6 f. If the person responsible is a corporation, the words  
7 "paid for by", the name and address of the corporation, and the  
8 name and title of the corporation's chief executive officer  
9 shall appear on the published material or electioneering  
10 communication.

11 g. If the person responsible is a committee that has filed  
12 a statement of organization pursuant to section 68A.201, the  
13 words "paid for by" and the name of the committee shall appear  
14 on the published material or electioneering communication.

15 h. If the published material or electioneering communication  
16 is the result of an independent expenditure subject to section  
17 68A.404, the published material or electioneering communication  
18 shall include a statement that the published material or  
19 electioneering communication was not authorized by any  
20 candidate, candidate's committee, or ballot issue committee.

21 Sec. \_\_\_\_\_. Section 68A.405, subsection 2, paragraph d, Code  
22 2026, is amended to read as follows:

23 d. Any published material or electioneering communication  
24 that is subject to federal regulations regarding an attribution  
25 requirement.

26 Sec. \_\_\_\_\_. Section 68A.405, subsection 4, Code 2026, is  
27 amended to read as follows:

28 4. The board shall adopt rules relating to the placing of an  
29 attribution statement on published materials and electioneering  
30 communication.>

31 \_\_\_\_\_. By renumbering as necessary.

By KONFRST of Polk  
JAMES of Dubuque  
TUREK of Pottawattamie

H-8218 (Continued)

H-8218 FILED MARCH 12, 2026

HOUSE FILE 2629

H-8215

1 Amend the amendment, H-8200, to House File 2629, as follows:

2 1. Page 1, line 20, after <public> by inserting <without  
3 lawful authority>

By STONE of Winnebago

H-8215 FILED MARCH 12, 2026

ADOPTED

HOUSE FILE 2681

H-8217

- 1 Amend the amendment, H-8211, to House File 2681, as follows:  
2 1. Page 6, after line 2 by inserting:  
3 <19. *a.* A school district shall comply with the  
4 requirements of this section not later than July 1, 2029.  
5 *b.* This subsection is repealed July 1, 2029.>

By BODEN of Warren

H-8217 FILED MARCH 12, 2026

HOUSE FILE 2690

H-8212

1 Amend the amendment, H-8205, to House File 2690, as follows:

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

3 <Section 1. Section 422.20, subsection 3, paragraph a, Code  
4 2026, is amended to read as follows:

5 a. Unless otherwise expressly permitted by section 8G.4,  
6 section 11.41, section 96.11, subsection 6, section 421.17,  
7 subsections 22, 23, and 26, section 421.17, subsection 27,  
8 paragraph "k", section 421.17, subsection 31, section 252B.9,  
9 section 321.40, subsection 6, sections 321.120, 421.19, 421.28,  
10 421.59, 421.65, 422.72, section 423.3, subsections 92, 93,  
11 and 95, section 423.4, subsections 7 and 8, section 452A.63,  
12 and 556.19, subsection 2, this section, or another provision  
13 of law, a tax return, return information, or investigative  
14 or audit information shall not be divulged to any person  
15 or entity, other than the taxpayer, the department, or  
16 internal revenue service for use in a matter unrelated to tax  
17 administration.

18 Sec. \_\_\_\_\_. Section 423.3, subsection 92, paragraph b,  
19 subparagraph (5), Code 2026, is amended to read as follows:

20 (5) (a) The web search portal business shall register  
21 with the department as a web search portal. To maintain its  
22 registration, the web search portal business shall file an  
23 annual report with the department, by January 31, 2026, and by  
24 each January 31 thereafter. The annual report shall describe  
25 the aggregate sales price amount of backup power generation  
26 fuel and electricity purchased and the amount used in the  
27 previous calendar year for the purposes described in paragraph  
28 "a", subparagraphs (2) and (3), and any other information the  
29 department requires.

30 (b) Beginning with an annual report due on or after January  
31 31, 2027, the annual report shall also contain the aggregate  
32 sales price amount of exempt property purchased under paragraph  
33 "a", subparagraph (1).

34 (c) (i) For annual reports due on or after January 31,  
35 2027, the department of revenue shall estimate the amount of

1 tax saved under this subchapter by the business solely based  
2 upon the aggregate sales price amounts disclosed in the annual  
3 report.

4 (ii) The name of the web search portal business filing  
5 the annual report and the amount of estimated tax saved that  
6 is described in this subparagraph division shall be a public  
7 record on or after January 31, 2027.

8 Sec. \_\_\_\_ . Section 423.3, subsection 93, paragraph b,  
9 subparagraph (5), Code 2026, is amended to read as follows:

10 (5) (a) The web search portal business shall register with  
11 the department as a web search portal business. To maintain  
12 its registration, the web search portal business shall file an  
13 annual report with the department, by January 31, 2026, and by  
14 each January 31 thereafter. The annual report shall describe  
15 the aggregate sales price amount of backup power generation  
16 fuel and electricity purchased and the amount used in the  
17 previous calendar year for the purposes described in paragraph  
18 "a", subparagraphs (2) and (3), and any other information the  
19 department requires.

20 (b) Beginning with an annual report due on or after January  
21 31, 2027, the annual report shall contain the aggregate sales  
22 price amount of exempt property purchased under paragraph "a",  
23 subparagraph (1).

24 (c) (i) For annual reports due on or after January 31,  
25 2027, the department of revenue shall estimate the amount of  
26 tax saved under this subchapter by the business solely based  
27 upon the aggregate sales price amounts disclosed in the annual  
28 report.

29 (ii) The name of the web search portal business filing  
30 the annual report and the amount of estimated tax saved that  
31 is described in this subparagraph division shall be a public  
32 record on or after January 31, 2027.>

33 2. Page 1, line 6, after <(5)> by inserting <(a)>

34 3. Page 1, lines 9 and 10, by striking <, by January 31,  
35 2026, and by each January March 31 thereafter each year> and

1 inserting <, by January 31, 2026, and by each January 31  
2 thereafter>

3 4. Page 1, line 11, after <describe the> by inserting  
4 <aggregate sale price amount of>

5 5. Page 1, after line 16 by inserting:

6 <(b) Beginning with an annual report due on or after January  
7 31, 2027, the annual report shall also contain the aggregate  
8 sales price amount of exempt property purchased under paragraph  
9 "a", subparagraph (1).

10 (c) (i) For annual reports due on or after January 31,  
11 2027, the department of revenue shall estimate the amount of  
12 tax saved under this subchapter by the business solely based  
13 upon the aggregate sales price amounts disclosed in the annual  
14 report.

15 (ii) The name of the data center business filing the annual  
16 report and the amount of estimated tax saved that is described  
17 in this subparagraph division shall be a public record on or  
18 after January 31, 2027.>

19 6. Page 1, after line 24 by inserting:

20 <Sec. \_\_\_\_ . Section 423.4, subsection 7, Code 2026, is  
21 amended by adding the following new paragraph:

22 NEW PARAGRAPH. *og.* The name of the owner of a data center  
23 business and the annual amount of sales and use tax refunds  
24 that are provided to the data center business under this  
25 subsection shall be considered a public record on or after  
26 January 1, 2027.

27 Sec. \_\_\_\_ . Section 423.4, subsection 8, Code 2026, is amended  
28 by adding the following new paragraph:

29 NEW PARAGRAPH. *oh.* The name of the owner of a data center  
30 business and the annual amount of sales and use tax refunds  
31 that are provided to the data center business under this  
32 subsection shall be considered a public record on or after  
33 January 1, 2027.

34 Sec. \_\_\_\_ . 2025 Iowa Acts, chapter 155, section 4, is amended  
35 to read as follows:

1 SEC. 4. FINANCIAL ASSISTANCE REPORTING — ECONOMIC  
2 DEVELOPMENT AUTHORITY.

3 1. The economic development authority shall submit an  
4 annual report to the general assembly no later than November 1,  
5 2025, that details the amount of every direct loan, forgivable  
6 loan, tax credit, tax exemption, tax refund, grant, or any  
7 other financial assistance awarded to a person during the prior  
8 fiscal year by the authority under an economic development  
9 program administered by the authority. The report shall  
10 identify the county where the project associated with each such  
11 award is located.

12 2. Notwithstanding any other Code provision to the  
13 contrary, the tax incentives described in subsection 1 that  
14 are provided to a web search portal business or a data center  
15 business shall be posted and maintained on the economic  
16 development authority's internet site in a searchable database  
17 for public viewing within thirty days of the effective date of  
18 this subsection of this section of this Act. The searchable  
19 database shall include the name of the web search portal  
20 business or data center business and the aggregate amount  
21 of tax incentives received by such a business disclosed in  
22 the report. For purposes of this subsection, "web search  
23 portal business" means the same as defined in section 423.3,  
24 subsection 92 or 93, and "data center business" means the same  
25 as defined in section 423.3, subsection 95.

26 Sec. \_\_\_\_ . EFFECTIVE DATE. The following, being deemed of  
27 immediate importance, takes effect upon enactment:

28 The section of this Act amending 2025 Iowa Acts, chapter 155,  
29 section 4.>

30 7. Page 1, by striking lines 26 and 27 and inserting <<An  
31 Act relating to web search portal businesses and data center  
32 businesses, including the disclosure of tax incentives provided  
33 to web search portal businesses and data center businesses and  
34 annual reporting requirements for data center businesses, and  
35 including effective date provisions.>>

H-8212 (Continued)

By ZABNER of Johnson

H-8212 FILED MARCH 12, 2026

HOUSE FILE 2690

H-8213

1 Amend the amendment, H-8205, to House File 2690, as follows:

2 1. Page 1, after line 24 by inserting:

3 <Sec. \_\_\_\_ . IOWA GEOLOGICAL SURVEY — APPROPRIATION.

4 1. There is appropriated from the general fund of the state  
5 to the state university of Iowa for the fiscal year beginning  
6 July 1, 2026, and ending June 30, 2027, the following amount,  
7 or so much thereof as is necessary, to be used for the purposes  
8 designated:

9 For purposes of supporting the Iowa geological survey of the  
10 state, as created within the state university of Iowa pursuant  
11 to section 456.1, in mapping and assessing Iowa's groundwater  
12 resources, including but not limited to groundwater planning  
13 and resource assessment:

14 ..... \$ 5,000,000

15 2. Notwithstanding section 8.33, moneys appropriated in  
16 this section that remain unencumbered or unobligated at the  
17 close of the fiscal year shall not revert but shall remain  
18 available for expenditure for the purposes designated until the  
19 close of the fiscal year beginning July 1, 2029.>

20 2. Page 1, lines 26 and 27, by striking <annual reporting  
21 requirements for data center businesses> and inserting <water  
22 resources, including annual reporting requirements for data  
23 center businesses and mapping and assessment of groundwater  
24 resources, and making appropriations>

25 3. By renumbering as necessary.

By SCHOLTEN of Woodbury

H-8213 FILED MARCH 12, 2026

HOUSE FILE 2690

H-8214

1 Amend the amendment, H-8205, to House File 2690, as follows:

2 1. Page 1, before line 4 by inserting:

3 <Section 1. NEW SECTION. **368.5A Annexing unincorporated**  
4 **land — data centers.**

5 A city with a population of at least one thousand four  
6 hundred but not more than one thousand four hundred nine  
7 according to the 2020 federal decennial census shall not  
8 annex any territory for the sole purpose of authorizing the  
9 construction of a data center, as defined in section 476.59.>

10 2. Page 1, after line 24 by inserting:

11 <Sec. \_\_\_\_ . EFFECTIVE DATE. The following, being deemed of  
12 immediate importance, takes effect upon enactment:

13 The section of this Act enacting section 368.5A.>

14 3. Page 1, lines 26 and 27, by striking <annual reporting  
15 requirements for data center businesses> and inserting <data  
16 centers, including annexation limitations and annual reporting  
17 requirements, and including effective date provisions>

18 4. By renumbering as necessary.

By GJERDE of Linn

H-8214 FILED MARCH 12, 2026



# Fiscal Note

## Fiscal Services Division



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[SF 2434](#) – Local Government Ordinances and Public Notices (LSB5337SV.1)  
Staff Contact: Austin Brinks (515.725.2200) [austin.brinks@legis.iowa.gov](mailto:austin.brinks@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the Senate

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### Description

[Senate File 2434](#) prohibits a department, office, or other subunit of a county or city from making internal policies or rules without the board of supervisors or city council approving the action through an ordinance. This Bill also requires any ordinance adopted by a board of supervisors or city council to have a cost analysis completed that shows the cost to taxpayers and businesses as well as other economic impacts of the ordinance. The results of the cost analysis must then be made accessible to the public on the official Internet site of the county or city. The Bill takes effect upon enactment.

The Bill excludes public safety agencies defined in Iowa Code section [34.1](#) or county offices under the direction of county officers referenced in Iowa Code section [39.17](#) from the cost analyses requirements.

### Background

Iowa Code section [331.301](#) provides counties with powers and limitations on ordinances, while Iowa Code section [364.3](#) provides cities with powers and limitations on ordinances.

### Assumption

There will be an increase in costs associated with the cost-benefit analysis required for each county and city ordinance, but the increase is unknown.

### Fiscal Impact

Cities and counties would see an increase in administrative costs due to the cost analyses required by the Bill; however, due to the variability in scope and number of analyses, the increase cannot be determined.

### Source

Iowa League of Cities

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/s/ Jennifer Acton  
March 12, 2026

Doc ID 1602483

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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.

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[HF 2590](#) – Sale of Iowa Communications Network (LSB5861HV)  
Staff Contact: Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)  
Fiscal Note Version – New

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## **Description**

[House File 2590](#) relates to the sale of the Iowa Communications Network (ICN).

The Bill directs the Department of Management (DOM) to implement a solicitation process to conclude the sale of the ICN as soon as feasible. The DOM may use sole source bidding as an approach to contract for necessary vendor services to facilitate the sale. The terms of the sale of the ICN must require that existing contracted services of authorized users of the ICN continue for a period of at least 10 years. The Bill requires the DOM to submit periodic status reports to the Legislative Services Agency (LSA) at every three-month interval, beginning October 1, 2026, regarding progress made toward the sale of the ICN. The Bill requires the Director of the DOM to submit, at least 10 days before the sale of the ICN, a report to the LSA outlining the proposed sale. The Bill requires the proceeds of the sale to be deposited into the General Fund. The section of the Bill authorizing the sale of the ICN takes effect upon enactment.

The Bill also strikes a provision prohibiting the ICN from providing or reselling communication services to entities other than public and private agencies, prohibiting public and private agencies from providing communications services of the ICN to another entity, and authorizing and regulating leases and agreements regarding the ICN with private and public agencies. This provision is effective July 1, 2027.

## **Background**

The ICN was created by the 1989 General Assembly as a statewide, State-administered, fiber optics network. The ICN was built in three phases, beginning in 1991, with the completion of Part III in 2003. Parts I and II consisted of the installation of a State-owned fiber optic endpoint in each county, the three State universities, Iowa Public Television (IPTV) and each IPTV remote transmitter site, and the Capitol Complex. Part III added video sites using leased circuits from private telecommunications providers such as K-12 schools, hospitals, State agencies, and private and community colleges. The ICN maintains core network equipment and aggregation network equipment in approximately 170 public facilities with approximately 1,000 more locations with ICN equipment at end-user sites. The ICN has 3,400 miles of owned fiber and leased connections in all 99 counties.

Under Iowa Code section [8D.2\(4\)](#), a “private agency” is defined as an accredited nonpublic school, a nonprofit institution of higher education eligible for tuition grants, or a hospital licensed pursuant to Iowa Code chapter [135B](#), or a physician clinic to the extent provided in Iowa Code section [8D.13\(13\)](#). A “public agency” is defined as a State agency, an institution under the control of the Board of Regents (BOR), the Judicial Branch as provided in Iowa Code section [8D.13\(14\)](#), a school corporation, a city library, a county library as provided in Iowa Code chapter [336](#), an agency of the federal government, or a United States post office that receives a federal grant for pilot and demonstration projects.

In FY 2025, there was \$17.9 million in reported revenue to the ICN across State government, which includes the Legislative Branch, Judicial Branch, and Executive Branch. Total revenue to the ICN from all users, including higher education, K-12 schools, Area Education Agencies, libraries, hospitals, and others, in FY 2025 was \$31.3 million.

The Iowa Association of School Boards (IASB) reports not all school districts utilize the ICN's services. Examples of services include the following:

- Internet and broadband connectivity, including building-to-building or redundant Internet connection.
- Voice over Internet Protocol (VoIP) systems.
- Other E-rate eligible services.
- ICN video classrooms for dual-credit enrollment with community colleges or advanced coursework, shared teacher classroom environments, or professional development.

The Department of Education (DE) receives an appropriation annually from the Infrastructure Appropriations Act of approximately \$2.7 million for the maintenance and leases of the Part III data circuits of the ICN. The DE applies to the E-rate program and uses the State appropriation as a match to qualify the State for Federal Communications Commission (FCC) funds of approximately \$2.0 million in E-rate funds.

### **Assumptions**

- The ICN is currently permitted to provide services to the State and federal government, health care, education, and public safety users.
- It is unknown whether the solicitation process will result in the sale of the ICN.
- The estimated value of the sale of ICN assets cannot be estimated until a true market valuation is performed.
- There are two potential scenarios authorized under the Bill:
  - The sale of the ICN.
  - The expansion of the ICN to additional users with the elimination of Iowa Code section [8D.11\(2\)](#).
- If the ICN is sold, the timeline of such sale is unknown.
- If the ICN is sold, it is unknown how the sale may impact existing service agreements, contract terms, or pricing structures for users.
- E-rate reimbursements will remain unchanged.

### **Fiscal Impact**

The fiscal impact of House File 2590 is unknown because there are several scenarios that may have a fiscal impact.

The fiscal impact of the sale of the ICN cannot be determined since the sale revenue of the ICN cannot be estimated until a true market valuation is performed.

The ICN estimates an increase of \$2.0 million to \$7.0 million in annual revenue if the ICN is not sold and is permitted to provide services to more users than currently serviced, beginning in FY 2028. This increase in revenue also includes the ability to sell excess capacity to the private sector in a wholesale capacity and to operate an open-access, middle-mile network.

**Sources**

Iowa Communications Network  
Judicial Branch  
Iowa Association of School Boards  
Department of Education  
Department of Administrative Services

*/s/ Jennifer Acton*

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March 12, 2026

Doc ID 1602438

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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.

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# Fiscal Note

## Fiscal Services Division



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[HF 2602](#) – Massage Establishment Licensing (LSB5401HV)  
Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)  
Fiscal Note Version – New

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### Description

[House File 2602](#) requires the licensure of massage therapy establishments beginning January 1, 2027. The Bill provides requirements for a massage establishment to become licensed, including that the owner of the establishment must submit to a national criminal history check, the payment of the license fee determined in Iowa Code section [147.80](#), and recordkeeping. The Bill requires a person under investigation by a peace officer to provide a copy of the establishment license. A person who fails to provide a copy of the establishment license is guilty of a serious misdemeanor. The Bill also imposes civil fines of \$1,000 for each offense, with a maximum penalty of \$10,000 for continued violations for a person who operates a massage therapy establishment without a license.

The [Board of Massage Therapy](#) is required to adopt administrative rules implementing the Bill. The Department of Inspections, Appeals, and Licensing (DIAL) may adopt administrative rules implementing the Bill.

### Background

Currently, massage therapists are required to be licensed in the State; however, massage therapy establishments are not required to obtain licensure.

Under current law, practicing as a massage therapist without a license or employing an individual as a massage therapist who is not licensed may result in civil fines up to \$1,000 per offense, with a maximum penalty of \$10,000 for continued violations.

The DIAL is currently implementing a new Administrative Licensing and Inspection Governance Network (ALIGN) system that will handle the Department's licensing, permitting, inspection, and case management needs.

A serious misdemeanor is punishable by confinement for no more than one year and a fine of at least \$430 but not to exceed \$2,560.

### Assumptions

- There are currently 700 massage therapy establishments in the State, all of which will apply for licensure in FY 2027. Each subsequent year, 35 additional massage therapy establishments will apply for licensure.
- According to DIAL, massage therapy establishment licensure will last three years before renewal is required.
- According to DIAL, the creation of a new license type in the ALIGN system will be required at a one-time cost of \$60,000.
- According to DIAL, both the initial licensing fee and the renewal fee will be \$400.

- According to DIAL, 0.5 Clerk Specialist full-time equivalent (FTE) position will be needed to process licenses in FY 2027, and 0.1 Clerk Specialist FTE position will be needed in subsequent years at an annual cost of \$55,000 per FTE.
- According to DIAL, 2.0 Compliance Officer 1 FTE positions will be needed to investigate and inspect massage therapy establishments at an annual cost of \$82,000 per FTE.
- License fees will be deposited into the Licensing and Regulation Fund (LRF).
- 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

House File 2602 creates a new offense. The correctional impact cannot be determined because the number of new convictions under the Bill is unknown. **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.

**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

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 2602 creates a new offense regarding the failure to provide proof of licensure for a massage therapy establishment, 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

House File 2602 is estimated to require 2.6 additional FTE positions and increase costs to the DIAL by approximately \$253,000 in FY 2027 and require 2.1 additional FTE positions and increase costs by \$171,000 in subsequent fiscal years. These costs are displayed in **Figure 2**. The Bill is also estimated to increase revenues to the DIAL and the LRF by approximately \$280,000 in FY 2027 and varying amounts in subsequent fiscal years. **Figure 3** below shows estimated costs and revenues to the DIAL and the LRF by fiscal year.

**Figure 2 — Estimated Costs to the Department of Inspections, Appeals, and Licensing**

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
ALIGN Database Changes	60,000	0	0	0	0
Clerk Specialist	28,000	6,000	6,000	6,000	6,000
Compliance Officers	165,000	165,000	165,000	165,000	165,000
<b>Total</b>	<b>\$ 253,000</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>	<b>\$ 171,000</b>

Totals may not sum due to rounding.

**Figure 3 — Estimated Increased Revenues to the Licensing and Regulation Fund**

	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Initial Applications	\$ 280,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Application Renewals	0	0	0	280,000	14,000
<b>Total</b>	<b>\$ 280,000</b>	<b>\$ 14,000</b>	<b>\$ 14,000</b>	<b>\$ 294,000</b>	<b>\$ 28,000</b>

House File 2602 creates a new offense within Iowa Code chapter [152C](#). The fiscal impact cannot be determined because the number of new convictions under the Bill is unknown. The average State cost per serious misdemeanor is between \$350 and \$6,200. This 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.

## Sources

Department of Inspections, Appeals, and Licensing  
Department of Management, Division of Information Technology  
Department of Management, Division of Data, Planning, and Improvement  
Department of Corrections

/s/ Jennifer Acton

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March 11, 2026

Doc ID 1602507

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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.

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[HF 2681](#) – Special Education Classrooms, Cameras (LSB6610HV)  
Staff Contact: Lora Vargason (515.725.1286) [lora.vargason@legis.iowa.gov](mailto:lora.vargason@legis.iowa.gov)  
Fiscal Note Version – New

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## Description

[House File 2681](#) requires public schools to install a video recording system in each special education classroom in each attendance center. The video recording system and any recording created must meet stated requirements. This Bill requires school districts to pay costs required by the Bill from State Foundation School Aid per Iowa Code section [25B.2](#) (State Mandates).

## Background

According to the Department of Education (DE) [2025-2026 Iowa Public School Building Directory](#), there are 1,321 attendance centers statewide. Within those attendance centers, it is unknown the number of self-contained special education classrooms, the total number of special education classrooms, or the number of blended special education and general education classrooms.

Several states, including the following, have enacted similar legislation for the installation of cameras in special education classrooms:

- [Texas](#)
- [West Virginia](#)
- [Louisiana](#)
- [Alabama](#)

## Assumptions

- The number of special education classrooms is estimated based on the school district size:
  - Enrollment of 0 to 500 — two special education classrooms per attendance center covering 442 classrooms.
  - Enrollment of 501 to 1,000 — three special education classrooms per attendance center covering 969 classrooms.
  - Enrollment of 1,001 to 5,000— four special education classrooms per attendance center covering 2,260 classrooms.
  - Enrollment of 5,001 and above — seven special education classrooms per attendance center covering 2,275 classrooms.
- The estimated number of cameras required will be 5,946.
- The cost of cameras, licensing, software, and installation is estimated to be \$3,000 per camera.
- Annual video storage costs per camera will be \$650.

## Fiscal Impact

House File 2681 is expected to have no fiscal impact to the Department of Education. Initial implementation costs for public schools are estimated to be \$21.7 million. There will be ongoing replacement and maintenance costs; however, these cannot be estimated.

**Sources**

Department of Education  
Iowa Association of School Boards

\_\_\_\_\_  
/s/ Jennifer Acton

March 11, 2026

Doc ID 1601653

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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.  
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