

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

**April 1, 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 1028</a> .....	<a href="#">H-8280</a> .....	Filed	BERGAN of Winneshiek
<a href="#">HF 2200</a> .....	<a href="#">H-8285</a> .....	Filed	RECEIVED FROM THE SENATE
<a href="#">HF 2359</a> .....	<a href="#">H-8287</a> .....	Filed	GUSTOFF of Polk
<a href="#">HF 2543</a> .....	<a href="#">H-8281</a> .....	Filed	RECEIVED FROM THE SENATE
<a href="#">HF 2581</a> .....	<a href="#">H-8284</a> .....	Filed	VONDRAN of Scott
<a href="#">HF 2591</a> .....	<a href="#">H-8283</a> .....	Filed	RECEIVED FROM THE SENATE
<a href="#">HF 2671</a> .....	<a href="#">H-8279</a> .....	Concurred	RECEIVED FROM THE SENATE
<a href="#">HF 2745</a> .....	<a href="#">H-8282</a> .....	Filed	BLOOMINGDALE of Worth
<a href="#">SF 2039</a> .....	<a href="#">H-8286</a> .....	Filed	GUSTOFF of Polk
<a href="#">SF 2146</a> .....	<a href="#">H-8288</a> .....	Filed	GUSTOFF of Polk

**Fiscal Notes**

[HF 2706](#) — [Magistrates and Judicial Officer Compensation](#) (LSB5542HV)

HOUSE FILE 1028

H-8280

1 Amend the Senate amendment, H-1343, to House File 1028, as  
2 amended, passed, and reprinted by the House, as follows:

3 1. By striking page 1, line 1, through page 14, line 3, and  
4 inserting:

5 <Amend House File 1028, as amended, passed, and reprinted by  
6 the House, as follows:

7 1. By striking everything after the enacting clause and  
8 inserting:

9 <Section 1. Section 8.39, subsection 2, Code 2026, is  
10 amended to read as follows:

11 2. If the appropriation of a department, institution,  
12 or agency is insufficient to properly meet the legitimate  
13 expenses of the department, institution, or agency, the  
14 director of the department of management, with the approval  
15 of the governor, may make an interdepartmental transfer from  
16 any other department, institution, or agency of the state  
17 having an appropriation in excess of its needs, of sufficient  
18 ~~funds~~ moneys to meet that deficiency. Such transfer shall  
19 be to an appropriation made from the same funding source and  
20 within the same fiscal year. The amount of a transfer made  
21 from an appropriation under this subsection shall be limited  
22 to not more than one-tenth of one percent of the total of all  
23 appropriations made from the funding source of the transferred  
24 appropriation for the fiscal year in which the transfer is  
25 made. An interdepartmental transfer to an appropriation which  
26 is not an entitlement appropriation is not authorized when  
27 the general assembly is in regular session and, in addition,  
28 the sum of interdepartmental transfers in a fiscal year to  
29 an appropriation which is not an entitlement appropriation  
30 shall not exceed ~~fifty~~ one hundred percent of the amount of  
31 the appropriation as enacted by the general assembly. For ~~the~~  
32 purposes of this subsection, ~~an entitlement appropriation is:~~

33 a. "Appropriation in excess of its needs" means the  
34 amount appropriated by the general assembly for a purpose is  
35 determined by the department, institution, or agency receiving

1 the appropriation to be more than the amount necessary to carry  
2 out that purpose. An appropriation for an unspecified dollar  
3 amount, whether the appropriation is limited to be sufficient  
4 to carry out a particular purpose or is unlimited, shall not  
5 be considered an appropriation in excess of a department's,  
6 institution's, or agency's needs.

7 b. "Entitlement appropriation" means a line item  
8 appropriation to the state public defender for indigent defense  
9 or to the department of health and human services for foster  
10 care, state supplementary assistance, medical assistance, or  
11 for the family investment program.

12 Sec. 2. Section 8.57C, subsections 2, 3, and 4, Code 2026,  
13 are amended to read as follows:

14 2. Moneys in the fund in a fiscal year shall be used as  
15 appropriated by the general assembly ~~for the acquisition~~  
16 ~~of computer hardware and software, software development,~~  
17 ~~telecommunications equipment, and maintenance and lease~~  
18 ~~agreements associated with technology components and for the~~  
19 ~~purchase of equipment intended to provide an uninterruptible~~  
20 ~~power supply to the department of management to provide~~  
21 a stable funding source for implementation costs of state  
22 information technology projects that enhance the state's  
23 technology infrastructure, improve government services,  
24 and promote innovation and economic development, including  
25 but not limited to new information technology projects  
26 and infrastructure replacement efforts of a department or  
27 establishment, while protecting the privacy of residents of  
28 this state.

29 ~~3. a. There is appropriated from the general fund of the~~  
30 ~~state to the technology reinvestment fund for the fiscal year~~  
31 ~~beginning July 1, 2026, and for each fiscal year thereafter,~~  
32 ~~the sum of seventeen million five hundred thousand dollars.~~

33 ~~b. There is appropriated from the rebuild Iowa~~  
34 ~~infrastructure fund for the fiscal year beginning July 1, 2025,~~  
35 ~~and ending June 30, 2026, the sum of eighteen million two~~

1 ~~hundred sixty-nine thousand two hundred seventeen dollars to~~  
2 ~~the technology reinvestment fund, notwithstanding section 8.57,~~  
3 ~~subsection 3, paragraph "c".~~

4 3. a. The department of management shall prioritize  
5 proposed projects based on all of the following considerations:

6 (1) Whether the project aligns with the state's strategic  
7 priorities.

8 (2) Whether the project promotes or introduces new  
9 technology or significantly improves an existing system.

10 (3) Whether the project is feasible and whether the  
11 department or establishment has established readiness for the  
12 project to proceed, including a clear assessment of timelines,  
13 budgets, and measurable outcomes.

14 (4) Whether the project includes a clear change management  
15 strategy to support user adoption and aligns with lean  
16 enterprise principles to maximize value, minimize waste, and  
17 ensure continuous improvement.

18 (5) Whether the project provides a positive return on  
19 investment, considering both financial returns and nonfinancial  
20 benefits such as improved public safety, education, or health  
21 care.

22 (6) Whether the project results in infrastructure that is  
23 scalable across the state enterprise.

24 (7) Whether the department or establishment has identified  
25 how the completed project will be sustained beyond the initial  
26 funding period.

27 (8) Whether the project improves access to governmental  
28 services, particularly in rural communities.

29 (9) Whether the project involves an infrastructure project  
30 as opposed to maintenance or standard upgrades of existing  
31 technology.

32 b. The department of management shall provide a prioritized  
33 list of proposed projects for funding to the governor, who  
34 shall use the list in developing a budgetary recommendation  
35 for the general assembly pursuant to section 8.21 for the

1 fiscal year beginning July 1, 2027, and for each fiscal year  
2 thereafter.

3 c. Notwithstanding section 8.33, moneys in the technology  
4 reinvestment fund that remain unencumbered or unobligated at  
5 the close of a fiscal year shall not revert but shall remain  
6 available for expenditure for the purposes designated until  
7 the close of the fiscal year that ends two years after the  
8 end of the fiscal year for which the appropriation was made.  
9 Notwithstanding section 12C.7, subsection 2, interest or  
10 earnings on moneys in the fund shall be credited to the fund.

11 ~~4. Annually, on~~ On or before January 15 of each year, a  
12 ~~state agency that received an appropriation from this fund~~  
13 ~~the department of management~~ shall report to the legislative  
14 ~~services agency and the department of management~~ general  
15 assembly the status of all projects funded under this section  
16 that have been completed since the previous report was  
17 submitted or that are in progress. The report ~~shall~~ must  
18 include a description of the project, the progress of work  
19 completed, the total estimated cost of the project, a list of  
20 all revenue sources being used to fund the project, the amount  
21 of ~~funds~~ moneys expended, the amount of ~~funds~~ moneys obligated,  
22 and the date the project was completed or an estimated  
23 completion date of the project, where applicable.

24 Sec. 3. Section 8.78, Code 2026, is amended to read as  
25 follows:

26 **8.78 Background checks.**

27 An applicant for employment with the department, or  
28 an applicant for employment with a supported entity for a  
29 position as information technology staff, may be subject to a  
30 background investigation by the department. The background  
31 investigation may include, without limitation, a work history,  
32 financial review, request for criminal history data, and  
33 national criminal history check through the federal bureau of  
34 investigation. In addition, a contractor, vendor, employee, or  
35 any other individual performing work for the department, or an

1 individual on the information technology staff of a supported  
2 entity, may be subject to a national criminal history check  
3 through the federal bureau of investigation at least once  
4 every ~~ten~~ five years, including, without limitation, any time  
5 the department or supported entity has reason to believe an  
6 individual has been convicted of a crime. The department may  
7 request the national criminal history check and, if requested,  
8 shall provide the individual's fingerprints to the department  
9 of public safety for submission through the state criminal  
10 history repository to the federal bureau of investigation.  
11 The individual shall authorize release of the results of the  
12 national criminal history check to the department and the  
13 applicable supported entity. The department shall pay the  
14 actual cost of the fingerprinting and national criminal history  
15 check, if any, unless otherwise agreed as part of a contract  
16 between the department or supported entity and a vendor or  
17 contractor performing work for the department or supported  
18 entity. The results of a criminal history check conducted  
19 pursuant to this section shall not be considered a public  
20 record under chapter 22.

21 Sec. 4. NEW SECTION. **8.94 Contracts — prohibited terms.**

22 Provisions included in a contract entered into pursuant to  
23 this subchapter that impose terms or conditions prohibited by  
24 this section are void as contrary to public policy. Such a  
25 contract shall be interpreted and enforced as if the contract  
26 did not include the prohibited terms or conditions. Prohibited  
27 terms and conditions include all of the following:

28 1. A provision requiring the department or a supported  
29 entity to defend, indemnify, hold harmless another person, or  
30 otherwise assume the debt or liability of another person in  
31 violation of Article VII, section 1, of the Constitution of the  
32 State of Iowa.

33 2. A provision that seeks to impose a term that is unknown  
34 to the department or supported entity at the time of signing  
35 the contract or that can be unilaterally changed by an entity

1 other than the department or a supported entity.

2 3. A provision that violates chapter 13 by not allowing  
3 the department or a supported entity to participate in its own  
4 defense through representation by the attorney general.

5 4. A provision that grants to a person other than the  
6 attorney general the authority to convey to a court or litigant  
7 the state's consent to any settlement of a suit involving the  
8 contract when such settlement could impose liability on the  
9 state.

10 5. A provision that specifies that the contract is governed  
11 by the laws of a foreign state or nation.

12 6. A provision that claims blanket confidentiality of the  
13 contract's terms.

14 7. A provision that claims that payment terms, including but  
15 not limited to cost proposals or other pricing information, of  
16 the contract are confidential.

17 8. A provision that authorizes or requires a venue for  
18 litigation other than an appropriate state or federal court  
19 sitting in Iowa.

20 9. A provision that requires the department or a supported  
21 entity to pay attorney fees, court costs, or other litigation  
22 expenses in the event of a contractual dispute.

23 10. A provision that imposes on the department or a  
24 supported entity binding arbitration or any other binding  
25 extrajudicial dispute resolution process in which the final  
26 resolution is not determined by the state.

27 11. A provision that waives the department's or a supported  
28 entity's right to a jury trial.

29 12. A provision that obligates the department or a supported  
30 entity to pay late payment charges not consistent with section  
31 8A.514, interest greater than allowed under section 8A.514 or  
32 other applicable law, or any cancellation charges, as such  
33 charges constitute pledges of the state's credit.

34 13. A provision that obligates the department or a supported  
35 entity to pay a tax.

1 14. A provision that imposes a prior notice obligation  
2 on the department or a supported entity as a condition for  
3 the automatic renewal of a software license. The department  
4 or a supported entity may provide notice of its intent to  
5 terminate a software license at any time before the renewal  
6 date established in the contract.

7 15. A provision that obligates the department or a supported  
8 entity to accept risk of loss before the receipt of items or  
9 goods.

10 16. A provision that obligates the department or a supported  
11 entity to have commercial insurance.

12 17. A provision that obligates the department or a supported  
13 entity to grant to a nongovernmental entity full or partial  
14 ownership of intellectual property developed pursuant to the  
15 contract when the intellectual property is developed in whole  
16 or in part using federal funding.

17 18. A provision that limits the time in which the department  
18 or a supported entity may bring a legal claim under the  
19 contract to a period shorter than that provided in Iowa law.

20 19. A boilerplate provision included in transactional  
21 documents received by the department or a supported entity that  
22 seeks to alter the terms of the contract or to impose new terms  
23 in the contract.

24 Sec. 5. NEW SECTION. **8.95 Contracts — required terms.**

25 All of the following provisions shall be deemed to be  
26 included in a contract entered into by the department or a  
27 supported entity under this subchapter:

28 1. *Governing law.* The contract shall be governed by  
29 the laws of the state of Iowa, without giving effect to any  
30 conflicts of law principles of Iowa law that may require the  
31 application of another jurisdiction's law.

32 2. *Venue.* Any litigation commenced in connection with the  
33 contract shall be brought and maintained in an appropriate  
34 state or federal court sitting in Iowa.

35 3. *State data.* "State data" means all data, records,

1 information, or content, in any form, that is provided by a  
2 state governmental entity to a vendor or that is collected,  
3 generated, or otherwise obtained by the vendor in the course of  
4 providing a good or service to the state governmental entity.  
5 "State data" does not include aggregated or deidentified data  
6 collected by the vendor and used exclusively for the vendor's  
7 internal purposes directly related to evaluating or improving  
8 system performance, ensuring reliability, evaluating product  
9 functionality, conducting system analytics, projecting needs  
10 through capacity planning, ensuring license compliance, or  
11 evaluating security. State data shall at all times remain the  
12 sole and exclusive property of the state, and the vendor shall  
13 use state data only as necessary to provide the contracted  
14 services to the state. Upon request, the vendor shall provide  
15 the state, at no cost, a current copy of all state data in a  
16 commercially reasonable and state-acceptable digital format  
17 that enables the state to readily use, transfer, or migrate  
18 the state data. Except to the extent retention of state data  
19 is required by law, grant, or other governmental requirement,  
20 the vendor shall, after confirming that the state has received  
21 a copy of the state data, permanently delete all state data  
22 within a commercially reasonable period of time after the  
23 conclusion or termination of the contract. At all times,  
24 including any post-contract period in which state data is  
25 retained due to record retention obligations, the vendor shall  
26 protect state data in accordance with current state data  
27 protection policies.

28 Sec. 6. NEW SECTION. 8.96 Contracts — limitation of  
29 liability — prohibited terms.

30 Notwithstanding section 8A.311, subsection 22, and rules  
31 adopted pursuant to that subsection, the director may include  
32 a contractual limitation of vendor liability in information  
33 technology goods and services contracts. A contractual  
34 limitation of vendor liability must take into consideration the  
35 public interest and the mitigation of risks associated with the

1 use of information technology goods or services. Any portion  
2 of a contractual limitation of vendor liability that includes  
3 a repudiation of all liability for cybersecurity incidents or  
4 a limitation on the vendor's liability for intentional torts,  
5 criminal acts, fraudulent conduct, intentional or willful  
6 misconduct, gross negligence, death, bodily injury, damage to  
7 real or personal property, intellectual property violations,  
8 liquidated damages, compliance with applicable laws, violations  
9 of confidential information obligations, or contractual  
10 obligations of the vendor pertaining to indemnification shall  
11 be void as a matter of law as contrary to public policy. A  
12 contractual limit of vendor liability that does not apply  
13 equally to the contracted parties or that limits a vendor's  
14 liability to less than the contract value inclusive of all  
15 possible extensions is void as a matter of law as contrary to  
16 public policy.

17     Sec. 7. NEW SECTION. **8.97 Confidentiality of communications**  
18 **with chief information security officer.**

19     In the interest of facilitating communication between  
20 the chief information security officer and other entities  
21 concerning security incidents and security breaches, all such  
22 communications and any documents generated based in whole or in  
23 part on such communications are confidential. Notwithstanding  
24 chapter 22 or any other provision of law to the contrary, the  
25 department shall not release such communications pursuant to  
26 state open records laws, and such communications shall not be  
27 received into evidence, subject to discovery, or otherwise  
28 used in a trial, hearing, or other proceeding in or before any  
29 court, regulatory body, or other authority of the state or a  
30 political subdivision of the state, unless the communications  
31 are subject to a protective order that prohibits further  
32 disclosure of such communications and requires any court  
33 filings of such communications to be made under seal. It is  
34 the intent of the general assembly that these prohibitions and  
35 restrictions also apply to federal courts, regulatory bodies,

1 and other authorities and for purposes of federal open records  
2 laws, to the extent allowed by federal law and court rules.

3 The chief information security officer shall not release such  
4 communications other than for any of the following purposes:

5 1. Identifying a cybersecurity threat, including the source  
6 of the cybersecurity threat, or a security vulnerability, and  
7 then only to government officials for purposes of addressing  
8 the threat.

9 2. Responding to, or otherwise preventing or mitigating,  
10 a specific threat of death, serious bodily harm, or serious  
11 economic harm.

12 3. Responding to, investigating, prosecuting, or otherwise  
13 preventing or mitigating a serious threat to a minor, including  
14 sexual exploitation and threats to physical safety.

15 4. Preventing, investigating, disrupting, or prosecuting an  
16 offense under state or federal law.

17 5. Providing a confidential cybersecurity briefing to the  
18 governor or a member of the general assembly.

19 Sec. 8. NEW SECTION. **8.98 Criminal justice information.**

20 1. The department is authorized to maintain an integrated  
21 information system that enables automated data sharing among  
22 the executive branch, judicial branch, and local agencies.

23 2. The department is designated as the Iowa statistical  
24 analysis center for the purpose of coordinating with data  
25 resource agencies to provide data and analytical information  
26 to federal, state, and local governments. Notwithstanding any  
27 other provision of state law to the contrary, unless prohibited  
28 by federal law or regulation, the department shall be granted  
29 access, for purposes of research and evaluation, to all of  
30 the data listed in this subsection, except that intelligence  
31 data and peace officer investigative reports maintained  
32 by the department of public safety shall not be considered  
33 data for the purposes of this section. The department of  
34 management and any record, data, or information obtained by the  
35 department under this subsection is subject to the federal and

1 state confidentiality laws and rules, including as described  
2 in chapter 22, applicable to the original record, data, or  
3 information, and to the original custodian of the record,  
4 data, or information. Authorized access under this subsection  
5 includes but is not limited to all of the following:  
6     *a.* Juvenile court records and all other information  
7 maintained under sections 232.147 through 232.151.  
8     *b.* Child abuse information under sections 235A.15 through  
9 235A.19.  
10     *c.* Dependent adult abuse records maintained under chapter  
11 235B.  
12     *d.* Criminal history data maintained under chapter 692.  
13     *e.* Sex offender registry information maintained under  
14 chapter 692A.  
15     *f.* Presentence investigation reports maintained under  
16 section 901.4.  
17     *g.* Corrections records maintained under sections 904.601 and  
18 904.602.  
19     *h.* Community-based correctional program records maintained  
20 under chapter 904.  
21     *i.* Parole records maintained under chapter 906.  
22     *j.* Deferred judgment, deferred or suspended sentence, and  
23 probation records maintained under chapter 907.  
24     *k.* Violation of parole or probation records maintained under  
25 chapter 908.  
26     *l.* Fine and victim restitution records maintained under  
27 chapters 909 and 910.  
28     *m.* Child welfare records maintained under chapter 235.  
29     3. The department is authorized to provide data analysis and  
30 reporting on issues that may affect the state's correctional  
31 population and various subgroups of the population. This  
32 reporting may include the review of filed, public legislative  
33 bills, joint resolutions, and amendments, and compiling  
34 criminal justice data for completion of correctional impact  
35 statements under section 2.56, minority impact statements, and

1 an annual prison population forecast.

2 4. The department is authorized to maintain a multiagency  
3 information system to track the progress of juveniles and  
4 adults who have been charged with a criminal offense in  
5 the court system through various state and local agencies  
6 and programs. This system must utilize existing databases,  
7 including the Iowa court information system, the Iowa  
8 corrections offender network, the child welfare information  
9 system of the department of health and human services,  
10 the federally mandated national adoption and foster care  
11 information system, and other state and local databases  
12 pertaining to juveniles and to adults who have been charged  
13 with a criminal offense in the court system, to the extent  
14 practicable.

15 5. The multiagency information system is authorized to  
16 count and track decision points for juveniles in the juvenile  
17 justice system and minors in the child welfare system, evaluate  
18 the experiences of the juveniles and minors, and evaluate  
19 the success of the services provided. The system is also  
20 authorized to count and track decision points for adults who  
21 have been charged with a criminal offense in the court system,  
22 including but not limited to dismissed charges, convictions,  
23 deferred judgments, and sentence information.

24 6. If the department has insufficient moneys or resources  
25 to implement this section, the department is authorized to  
26 determine which portion of this section may be implemented, if  
27 any, and the remainder of this section shall not apply.

28 Sec. 9. NEW SECTION. 8.99 Confidentiality of data.

29 1. For purposes of chapter 22, the department shall not be  
30 deemed to be the lawful custodian of records the department  
31 maintains for another department or establishment under this  
32 subchapter, to the extent the records in question are held  
33 by the department as an automated data processing unit of  
34 government or held by the department solely for storage for  
35 another department or establishment. Such records include but

1 are not limited to all of the following:

2     *a.* Electronic messaging system data.

3     *b.* Mainframe data.

4     *c.* Storage solutions or other electronic information, such  
5 as on-premises server data storage and cloud data storage.

6     2. If the department receives a request pursuant to chapter  
7 22 for records over which the department has determined it is  
8 not the lawful custodian, the department shall deny the request  
9 and inform the requester to seek the information from the  
10 lawful custodian as provided in chapter 22. The department's  
11 determination that it is not the lawful custodian of records is  
12 presumed valid. The presumption may be rebutted by clear and  
13 convincing evidence to the contrary.

14     3. The department shall provide assistance to the lawful  
15 custodian of records held by the department so that the lawful  
16 custodian can comply with the production obligations of chapter  
17 22.

18     4. If the department receives a subpoena in an  
19 administrative, civil, or criminal case for records for which  
20 the department is not the lawful custodian, the department  
21 shall notify the lawful custodian and the attorney general's  
22 office and cooperate in any efforts to resist the subpoena.

23     Sec. 10. Section 216A.131A, Code 2026, is amended to read  
24 as follows:

25     **216A.131A Criminal and juvenile justice planning.**

26     The department shall fulfill the responsibilities of  
27 this subchapter, including the duties specified in sections  
28 216A.133, 216A.135, ~~216A.136~~, ~~216A.137~~, ~~216A.138~~, and 216A.140.

29     Sec. 11. Section 216A.133, subsection 1, paragraphs d, e, f,  
30 l, and t, Code 2026, are amended by striking the paragraphs.

31     Sec. 12. Section 216A.133, subsection 1, paragraph q,  
32 subparagraphs (1) and (6), Code 2026, are amended by striking  
33 the subparagraphs.

34     Sec. 13. Section 216A.133, subsection 1, paragraph s, Code  
35 2026, is amended to read as follows:

1     *s.* Provide expertise and advice to the legislative  
2 services agency, the department of management, the department  
3 of corrections, the judicial branch, and others charged  
4 with formulating fiscal, correctional, or minority impact  
5 statements.

6     Sec. 14. Section 216A.135, subsection 2, paragraph e, Code  
7 2026, is amended by striking the paragraph.

8     Sec. 15. Section 232.147, subsection 2, paragraph i, Code  
9 2026, is amended to read as follows:

10     *i.* The statistical analysis center for the purposes stated  
11 in section ~~216A.136~~ 8.98.

12     Sec. 16. Section 232.147, subsection 3, paragraph n, Code  
13 2026, is amended to read as follows:

14     *n.* The statistical analysis center for the purposes stated  
15 in section ~~216A.136~~ 8.98.

16     Sec. 17. Section 232.147, subsection 4, paragraph i, Code  
17 2026, is amended to read as follows:

18     *i.* The statistical analysis center for the purposes stated  
19 in section ~~216A.136~~ 8.98.

20     Sec. 18. Section 232.149, subsection 5, paragraph f, Code  
21 2026, is amended to read as follows:

22     *f.* The statistical analysis center for the purposes stated  
23 in section ~~216A.136~~ 8.98.

24     Sec. 19. Section 232.149A, subsection 3, paragraph m, Code  
25 2026, is amended to read as follows:

26     *m.* The statistical analysis center for the purposes stated  
27 in section ~~216A.136~~ 8.98.

28     Sec. 20. REPEAL. Sections 216A.136, 216A.137, and  
29 216A.138, Code 2026, are repealed.

30     Sec. 21. EFFECTIVE DATE. The following take effect July 1,  
31 2027:

32     The portions of the section of this Act amending section  
33 8.57C, subsections 2 and 4.

34     Sec. 22. APPLICABILITY. The following apply to contracts  
35 entered into or renewed on or after July 1, 2026:

H-8280 (Continued)

- 1 1. The section of this Act enacting section 8.94.
- 2 2. The section of this Act enacting section 8.95.
- 3 3. The section of this Act enacting section 8.96.>
- 4 2. Title page, by striking lines 1 through 3 and inserting
- 5 <An Act relating to matters under the purview of the department
- 6 of management, and including effective date and applicability
- 7 provisions.>>

By BERGAN of Winneshiek

H-8280 FILED APRIL 1, 2026

SENATE AMENDMENT TO  
HOUSE FILE 2200

H-8285

1 Amend House File 2200, as passed by the House, as follows:

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

3 <Section 1. Section 123.3, Code 2026, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 5A. *“Authorized noninstitutional investor”*  
6 means a person who has an ownership interest in a business that  
7 manufactures, imports, bottles, sells at wholesale, or sells  
8 at retail alcoholic beverages, if the person meets all of the  
9 following criteria:

10 a. The ownership interest of the person does not exceed five  
11 percent of the entire ownership interest of the business that  
12 manufactures, imports, bottles, sells at wholesale, or sells  
13 at retail alcoholic beverages.

14 b. The person is not engaged as a director, officer,  
15 employee, broker, or agent of the business that manufactures,  
16 imports, bottles, sells at wholesale, or sells at retail  
17 alcoholic beverages.>

18 2. Page 3, after line 15 by inserting:

19 <Sec. \_\_\_\_ . NEW SECTION. 123.45A **Authorized noninstitutional**  
20 **investor — ownership interest — exception.**

21 1. Notwithstanding any other provision of law to the  
22 contrary, an authorized noninstitutional investor of a business  
23 engaged in the manufacturing, importing, bottling, selling at  
24 wholesale, or selling at retail of alcoholic beverages may  
25 directly or indirectly have an ownership interest in another  
26 licensee or permittee authorized under this chapter to sell  
27 at retail alcoholic beverages, if the person remains only  
28 an authorized noninstitutional investor of the licensee or  
29 permittee authorized under this chapter to sell at retail  
30 alcoholic beverages.

31 2. Any authorized noninstitutional investor of a business  
32 engaged in the manufacturing, importing, bottling, or selling  
33 at wholesale of alcoholic beverages that is also an authorized  
34 noninstitutional investor of another business holding a retail  
35 alcohol license issued under this chapter shall annually

H-8285 (Continued)

1 disclose the ownership interest to the department in a manner  
2 prescribed by the director. Notwithstanding chapter 22,  
3 the disclosure made under this subsection shall be kept  
4 confidential by the department.>

5 3. Title page, line 1, by striking <prohibited>

6 4. By renumbering as necessary.

H-8285 FILED APRIL 1, 2026

H-8287

1 Amend House File 2359 as follows:

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

4 <Section 1. Section 364.12, subsection 2, paragraphs b, c,  
5 and e, Code 2026, are amended to read as follows:

6 *b.* The abutting property owner is responsible for the  
7 removal of the natural accumulations of snow and ice from the  
8 sidewalks within a reasonable amount of time and may be liable  
9 for damages caused by the failure of the abutting property  
10 owner to use reasonable care in the removal of the snow or ice.  
11 If damages are to be awarded under this section against the  
12 abutting property owner, the claimant has the burden of proving  
13 the amount of the damages. To authorize recovery of more than  
14 a nominal amount, facts must exist and be shown by the evidence  
15 ~~which~~ that afford a reasonable basis for measuring the amount  
16 of the claimant's actual damages, and the amount of actual  
17 damages shall not be determined by speculation, conjecture,  
18 or surmise. All legal or equitable defenses are available to  
19 the abutting property owner in an action brought pursuant to  
20 this paragraph. The city's general duty under this subsection  
21 does not include a duty to remove natural accumulations of  
22 snow or ice from the sidewalks. However, when the city is  
23 the abutting property owner it has the specific duty of the  
24 abutting property owner set forth in this paragraph. A city  
25 shall not assess a fine against an abutting property owner for  
26 failure to comply with this paragraph.

27 *c.* The abutting property owner may be required by ordinance  
28 to maintain all property outside the lot and property lines and  
29 inside the curb lines upon the public streets, except that the  
30 property owner shall not be required to remove diseased trees  
31 or dead wood on the publicly owned property or right-of-way.  
32 The abutting property owner may be liable for damages caused by  
33 the failure to use reasonable care in maintaining such property  
34 if required by ordinance. A city shall not assess a fine  
35 against an abutting property owner for failure to comply with

1 this paragraph.

2 e. If the abutting property owner does not perform an action  
3 required under this subsection within a reasonable time, a  
4 city may perform the required action and assess the material  
5 costs, direct labor costs, and an administrative fee not to  
6 exceed twenty dollars against the abutting property owner  
7 for collection in the same manner as a property tax. A city  
8 shall not assess a fine against an abutting property owner  
9 for failure to comply with paragraph "b" or "c". A city shall  
10 not assess costs or fees under this paragraph unless the city  
11 has provided the abutting property owner with notice of the  
12 violation and an opportunity to appeal or demonstrate hardship  
13 pursuant to a process established by ordinance. This ~~power~~  
14 paragraph does not relieve the abutting property owner of  
15 liability imposed under paragraph "b" or "c".

16 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
17 importance, takes effect upon enactment.

18 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
19 retroactively to June 13, 2024.>

20 2. Title page, line 2, after <cities> by inserting <,  
21 prohibiting fines,>

22 3. Title page, line 3, after <date> by inserting <and  
23 retroactive applicability>

By GUSTOFF of Polk

**SENATE AMENDMENT TO  
HOUSE FILE 2543**

**H-8281**

1 Amend House File 2543, as passed by the House, as follows:

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

4 <Section 1. Section 135G.1, subsection 12, paragraph c,  
5 Code 2026, is amended by striking the paragraph.

6 Sec. 2. Section 135G.3, Code 2026, is amended by adding the  
7 following new subsection:

8 NEW SUBSECTION. 1A. Within twenty-four hours of a  
9 resident's admission to a subacute care facility, the subacute  
10 care facility shall develop an initial treatment plan with the  
11 resident.

12 Sec. 3. NEW SECTION. **135G.3A Insurance authorization.**

13 1. If a mental health professional submits an electronic  
14 request through an internet portal designated by the department  
15 of health and human services for prior authorization for  
16 insurance coverage for an individual's subacute mental health  
17 care service under chapter 249A or chapter 249N, the department  
18 of health and human services or the managed care organization  
19 responsible for administering the individual's medical  
20 assistance shall provide a determination to the mental health  
21 professional for the preauthorization request as follows:

22 a. Within forty-eight hours after the date of receipt of an  
23 urgent preauthorization request.

24 b. Within five calendar days after the date of receipt of a  
25 nonurgent preauthorization request.

26 c. Within ten calendar days after the date of receipt of a  
27 nonurgent preauthorization request involving complex or unique  
28 circumstances.

29 2. The director of health and human services shall adopt  
30 rules pursuant to chapter 17A as necessary to administer this  
31 section.

32 Sec. 4. NEW SECTION. **135H.9A Bed tracking system.**

33 The department of health and human services shall establish  
34 an electronic system to track the availability of beds at each  
35 psychiatric medical institution for children.

1       Sec. 5. DEPARTMENTS OF INSPECTIONS, APPEALS, AND LICENSING  
2 AND HEALTH AND HUMAN SERVICES — ADMINISTRATIVE RULE  
3 REVIEW. The department of inspections, appeals, and licensing  
4 and the department of health and human services shall do all  
5 of the following:

6       1. Collaborate to review each department's administrative  
7 rules adopted pursuant to section 135G.10 and eliminate any  
8 rule the departments determine impedes any of the following  
9 goals without providing an equal or greater benefit:

10      a. Establishment of new subacute mental health care  
11 facilities and services.

12      b. Expansion of existing subacute mental health care  
13 facilities and services.

14      c. Ease of access to subacute mental health care facilities  
15 and services.

16       2. Modify the departments' respective rules so that the  
17 requirements to employ an individual at a subacute mental  
18 health care facility are less stringent than the requirements  
19 for the same employment at a state mental health institute.

20       Sec. 6. DEPARTMENT OF HEALTH AND HUMAN SERVICES — SUBACUTE  
21 MENTAL HEALTH CARE SERVICES.

22       1. a. The department of health and human services shall  
23 review the state's capability to establish subacute mental  
24 health care services, and additional psychiatric inpatient  
25 services at the state mental health institute at Independence,  
26 beginning on July 1, 2027.

27       b. At a minimum, the department's review shall assess  
28 the operational costs, bed capacity, staffing capabilities,  
29 necessary infrastructure improvements, and reasonable  
30 implementation time frames.

31       c. The department's review shall investigate the  
32 possibility of partnering with private operators to provide  
33 subacute mental health care services at the state mental health  
34 institute at Independence.

35       d. The department shall submit a report on the department's

H-8281 (Continued)

1 findings to the chairpersons of the house of representatives  
2 committee on health and human services, the senate committee  
3 on health and human services, the house committee on  
4 appropriations, and the senate committee on appropriations no  
5 later than January 4, 2027.

6 2. Following the review under subsection 1, if the director  
7 of health and human services determines on or after July  
8 1, 2026, that the department can provide subacute mental  
9 health care services at the state mental health institute at  
10 Independence within the department's budget, the department  
11 may provide such services until the general assembly directs  
12 otherwise.

13 Sec. 7. EFFECTIVE DATE. This Act, being deemed of immediate  
14 importance, takes effect upon enactment.>

15 2. Title page, by striking lines 1 through 8 and inserting  
16 <An Act relating to subacute mental health care facilities and  
17 services, and including effective date provisions.>

[H-8281](#) FILED APRIL 1, 2026

H-8284

1 Amend House File 2581 as follows:

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

4 <Section 1. NEW SECTION. 476.59 System enhancement  
5 infrastructure.

6 1. It is the intent of the general assembly to authorize  
7 alternative ratemaking mechanisms to develop and sustain  
8 adequate water and wastewater treatment facilities within the  
9 state to ensure resilient water supply and sanitation services  
10 for Iowa consumers. The commission shall not be bound by  
11 traditional ratemaking principles or traditional cost recovery  
12 mechanisms with respect to system enhancement infrastructure.

13 2. For purposes of this section:

14 a. *"Blanket-type work project order"* means an agreement  
15 between an eligible utility and a supplier to deliver goods or  
16 services at a set price on a recurring basis over a specified  
17 time period.

18 b. *"Eligible utility"* means an investor-owned public  
19 utility providing water or wastewater service subject to rate  
20 regulation by the commission pursuant to section 476.1.

21 c. *"Plan"* means a multiyear plan to implement system  
22 enhancement improvements.

23 d. *"Pretax return"* means the revenues necessary to  
24 accomplish all of the following:

25 (1) Producing net operating income equal to the utility's  
26 weighted cost of capital approved in the utility's most recent  
27 rate case and the actual embedded cost of debt at the time the  
28 filing is made multiplied by investments in system enhancement  
29 improvements.

30 (2) Paying state and federal income taxes applicable to  
31 income under subparagraph (1).

32 e. *"Requirement"* means any decision or regulation imposed on  
33 an eligible utility by a local government unit, a state, or the  
34 federal government in connection with any of the following:

35 (1) The federal Water Pollution Control Act, 33 U.S.C. §1251

1 et seq.

2 (2) The federal Safe Drinking Water Act, 42 U.S.C. §300f et  
3 seq.

4 (3) Any other law, order, or regulation administered by  
5 the United States environmental protection agency, the United  
6 States army corps of engineers, the United States department of  
7 transportation, the Iowa department of transportation, or the  
8 Iowa department of natural resources.

9 (4) Regulations imposed by a local government unit.

10 *f.* "System enhancement charge" means a charge assessed by an  
11 eligible utility to recover system enhancement costs.

12 *g.* (1) "System enhancement costs" means the following  
13 costs associated with any of the following system enhancement  
14 improvements:

15 (a) Depreciation expenses, including any such expenses  
16 incurred prior to the approval of a plan containing the  
17 applicable system enhancement improvement.

18 (b) Restoration costs incurred to restore property to its  
19 preconstruction condition other than those already capitalized  
20 and included in depreciation expenses.

21 (c) Property taxes to be paid by the utility based upon the  
22 first assessment date following placement in service.

23 (d) Pretax return.

24 (2) "System enhancement costs" does not include fines  
25 or penalties assessed against or imposed on a utility for  
26 violating laws, regulations, or consent decrees.

27 *h.* (1) "System enhancement improvement" means a water or  
28 wastewater utility plant project incurred pursuant to a plan  
29 that does any of the following:

30 (a) Installs new utility infrastructure required by  
31 federal, state, or local requirements pertaining to resilience,  
32 health, safety, or environmental protection.

33 (b) Relocates utility infrastructure necessary to  
34 accommodate public improvement projects required by a federal,  
35 state, or local jurisdiction to the extent the relocation costs

1 are not otherwise reimbursed through the public improvement  
2 project.

3 (c) Is nonrevenue producing and is required to maintain  
4 resilience, public health, safety, or environmental protection.

5 (2) "*System enhancement improvement*" does not include a  
6 water or wastewater utility plant included in the eligible  
7 utility's rate base in its most recent general rate case.

8 3. a. Before an eligible utility may seek recovery of its  
9 system enhancement costs through a system enhancement charge  
10 under this section, it must first obtain approval from the  
11 commission of a plan including the proposed system enhancement  
12 improvements. The eligible utility must file with the  
13 commission an application and supporting evidence for the plan.  
14 An eligible utility may only file one plan every twelve months  
15 for water and wastewater system enhancement improvements. The  
16 commission shall dismiss an application to approve a plan if  
17 the commission has not issued a final order in a general rate  
18 case proceeding under section 476.6 involving the eligible  
19 utility for the same type of utility service within the past  
20 five years.

21 b. Evidence supporting an application to approve a plan  
22 shall include all of the following:

23 (1) Projected annual capital expenditures including a  
24 contingency identified by major categories of expenditures of  
25 system enhancement improvements included in the plan.

26 (2) A description of the age, condition, or other similar  
27 and reasonably available information about the existing  
28 infrastructure and any deficiencies in resilience, public  
29 health, safety, or environmental protection, if applicable.

30 (3) The applicable requirements, including any consent  
31 decrees and conditions, including but not limited to completion  
32 deadlines, related to the requirements.

33 (4) A narrative describing how the system enhancement  
34 improvements enable compliance with the requirements.

35 (5) Alternative plans for compliance considered by the

1 eligible utility.

2 (6) An engineering evaluation and report identifying the  
3 system enhancement improvements included in the plan, with  
4 descriptions of project objectives, detailed cost estimates,  
5 and the estimated in-service dates for each system enhancement  
6 improvement.

7 (7) Any blanket-type work order and its associated costs  
8 proposed to implement the improvements.

9 (8) Proposed rate schedules establishing a system  
10 enhancement charge.

11 (9) The estimated rate impact of the proposed system  
12 enhancement charge.

13 (10) A financial impact analysis demonstrating that the  
14 total projected costs of the improvements included in the plan  
15 will not result in aggregate system enhancement charge revenues  
16 exceeding the ten percent limit established under subsection  
17 4, paragraph "c".

18 c. An application for approval of a plan shall be a  
19 contested case. The commission shall issue its final order on  
20 the application not more than eight months after the filing  
21 of the application. However, upon good cause shown, the  
22 commission may extend the time for issuing the order. When  
23 reviewing the plan and corresponding system enhancement charge,  
24 the commission shall make reasonable efforts to ensure the  
25 utility is in compliance with the requirements as supported by  
26 evidence in the application and the proceeding. The commission  
27 may also consider the following criteria:

28 (1) The plan consists of projects that are system  
29 enhancement improvements, except any removed pursuant to  
30 paragraph "d".

31 (2) The plan includes cost estimates that enable a  
32 reasonable assessment of the costs of the plan.

33 (3) The plan will result in rates that are just and  
34 reasonable.

35 d. The commission shall not disapprove the plan on the basis

1 that one or more system enhancement improvements within the  
2 plan do not satisfy paragraph "e". The commission may approve  
3 the plan subject to the removal of the system enhancement  
4 improvements found not to satisfy paragraph "e".

5 e. An eligible utility that operates both a water and  
6 wastewater utility shall establish separate plans for water and  
7 wastewater system enhancement improvements and such plans shall  
8 be presented to the commission through different applications.

9 f. (1) The commission shall not approve a system  
10 enhancement plan, or an update to an existing plan, if the  
11 commission finds that the projected annualized revenue required  
12 to recover the costs of the improvements included in the plan  
13 would exceed ten percent of the utility's revenue requirement  
14 as authorized in its most recent general rate case.

15 (2) In making the determination under subparagraph (1), the  
16 commission shall consider the cumulative impact of all existing  
17 and proposed system enhancement improvements for both water and  
18 wastewater service.

19 4. a. An eligible utility with one or more plans  
20 approved under subsection 3 shall file with the commission an  
21 application annually setting forth rate schedules establishing  
22 a system enhancement charge, which may thereafter be  
23 automatically adjusted and include a reconciliation of revenues  
24 collected under previous system enhancement charges. A revenue  
25 reconciliation filing shall be filed on an annual basis no  
26 later than ninety days following the expiration of the charge.  
27 Revenues collected from a system enhancement charge for water  
28 service shall not be used to offset costs associated with a  
29 wastewater enhancement plan, and the commission shall ensure no  
30 cross-subsidization occurs between the two distinct services.  
31 The commission shall review the filing to ensure compliance  
32 with previously approved filings.

33 b. The system enhancement charge shall do all of the  
34 following:

35 (1) Be calculated as a monthly fixed charge based upon meter

1 size.

2 (2) Not include recovery of any system enhancement costs  
3 recovered by the eligible utility through contributions in aid  
4 of construction.

5 (3) Recover eighty percent of the revenue requirement  
6 necessary to recover system enhancement costs incurred prior  
7 to the date of the application and not previously recovered  
8 through a system enhancement charge.

9 (4) Reflect system enhancement costs for system enhancement  
10 improvements placed in service prior to the date the  
11 application is filed.

12 (5) Include the pretax return associated with the accrued  
13 asset value reflected on the eligible utility's books  
14 and records as of the date of the application for system  
15 enhancement improvements.

16 *c.* (1) The aggregate total annualized revenue produced  
17 by all system enhancement charges, including those for water  
18 and wastewater service, shall not exceed ten percent of the  
19 utility's total revenue requirement authorized in its most  
20 recent general rate case.

21 (2) Costs incurred in excess of the limit established in  
22 subparagraph (1) that are not otherwise exempt under paragraph  
23 "b" shall be deferred for consideration in the utility's next  
24 general rate case.

25 *d.* The application filed to implement the system enhancement  
26 charge shall include all of the following:

27 (1) A breakdown of costs for each system enhancement  
28 improvement that clearly identifies the status of completion of  
29 such project.

30 (2) The actual costs incurred, the projected construction  
31 timeline for projects, and the in-service or estimated  
32 in-service dates or aggregate information capturing system  
33 enhancement improvements constructed pursuant to blanket-type  
34 work project orders and the actual annual costs of the  
35 replacement programs performed pursuant to blanket-type work

1 project orders.

2 e. The commission shall not authorize an adjustment to the  
3 system enhancement charge to incorporate system enhancement  
4 costs incurred since the date of prior application filed under  
5 this subsection if the commission has not issued a final order  
6 in a general rate case proceeding under section 476.6 involving  
7 the eligible utility within the past five years.

8 f. An eligible utility that recovers system enhancement  
9 costs under this subsection shall defer the remaining twenty  
10 percent of revenue requirement necessary to recover the system  
11 enhancement costs approved under this subsection and shall  
12 recover the deferral as part of its next general rate case that  
13 the eligible utility files with the commission.

14 5. System enhancement costs may be deferred by an eligible  
15 utility for recovery through the utility's next approved system  
16 enhancement charge.

17 6. An application to implement or change a system  
18 enhancement charge may include changes or updates to any  
19 information provided in the plan, provided that the eligible  
20 utility has a reasonable expectation that the changes or  
21 updates will occur during the time the plan is effective.  
22 The commission shall review such changes in accordance with  
23 subsection 3, paragraph "c". Project changes may include  
24 but shall not be limited to additions, replacements, or  
25 deferral projects that otherwise qualify as system enhancement  
26 improvements.

27 7. Notice of an eligible utility's applications under  
28 section 476.6, subsection 2, must be published.

29 8. In its next general rate case, the eligible utility with  
30 a plan approved pursuant to subsection 3 may include the system  
31 enhancement improvements to its rate base in its application.  
32 An eligible utility's system enhancement charge approved under  
33 this section shall reset to zero upon approval of new base  
34 rates.

35 9. The commission shall adopt rules under chapter 17A

1 establishing procedures to implement this section.

2 Sec. 2. Section 476.84, subsection 2, paragraph b, Code  
3 2026, is amended to read as follows:

4 b. If a water, sanitary sewer, or storm water utility that  
5 is the subject of an acquisition meets the requirements of  
6 paragraph "a", then the acquiring public utility may apply to  
7 the commission, prior to the completion of the acquisition, for  
8 advance approval of a proposed initial tariff for providing  
9 service to customers of the acquired utility. If a water,  
10 sanitary sewer, or storm water utility that is the subject of  
11 an acquisition does not meet the requirements of paragraph "a",  
12 the commission shall consider reasonable and customary closing  
13 costs, the costs of the appraisals, and regulatory and legal  
14 expenses incurred in connection with the acquisition in the  
15 public utility's next rate case.>

16 2. Title page, lines 1 and 2, by striking <establishing  
17 procedures for system enhancement of infrastructure, including  
18 for> and inserting <relating to certain public utilities,  
19 including the>

20 3. Title page, line 5, after <utilities> by inserting <and  
21 cost considerations for acquisitions of water, sanitary sewer,  
22 or storm water utilities>

By VONDRAN of Scott

[H-8284](#) FILED APRIL 1, 2026

**SENATE AMENDMENT TO**  
**HOUSE FILE 2591**

**H-8283**

- 1     Amend House File 2591, as passed by the House, as follows:
- 2     1. Page 1, after line 22 by inserting:
- 3     <Sec. \_\_\_\_ . EFFECTIVE DATE. This Act takes effect August 1,
- 4 2026.>
- 5     2. Title page, line 3, by striking <requirements> and
- 6 inserting <requirements, and including effective date
- 7 provisions>
- 8     3. By renumbering as necessary.

**H-8283** FILED APRIL 1, 2026

SENATE AMENDMENT TO  
HOUSE FILE 2671

H-8279

1 Amend House File 2671, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, line 22, after <public> by inserting <outdoor>

H-8279 FILED APRIL 1, 2026

CONCURRED

H-8282

1 Amend House File 2745 as follows:

2 1. Page 41, after line 23 by inserting:

3 <DIVISION \_\_\_\_

4 PROPERTY TAX DEFERRAL PROGRAM

5 Sec. \_\_\_\_ . NEW SECTION. 426C.1 Definitions.

6 As used in this chapter, unless the context otherwise  
7 requires:

8 1. "*Deferral amount*" means the amount of taxes due and  
9 payable in a fiscal year.

10 2. "*Homestead*" means the same as defined in section 425.11,  
11 except that the dwelling house must be occupied as a home for  
12 more than six months during the calendar year in which the  
13 fiscal year begins.

14 3. "*Income*" means gross income as properly computed for  
15 federal income tax purposes under section 61 of the Internal  
16 Revenue Code.

17 4. "*Program*" means the property tax deferral program.

18 5. "*Qualifying event*" means the death of the owner, the  
19 sale of the homestead, transfer of the homestead other than  
20 to a surviving spouse, or when the property is no longer the  
21 homestead of the owner. A "*qualifying event*" does not include  
22 an owner who is absent from the homestead due to ill health.

23 Sec. \_\_\_\_ . NEW SECTION. 426C.2 Deferral program.

24 1. For property taxes due and payable in fiscal years  
25 beginning on or after July 1, 2027, an owner receiving the  
26 homestead credit under chapter 425, subchapter I, who has owned  
27 the homestead for at least the most recent twenty consecutive  
28 years and whose income is less than an amount equal to the  
29 product of twenty multiplied by the property taxes due and  
30 payable on the homestead for the immediately preceding fiscal  
31 year is allowed to defer the property taxes due and payable  
32 on the homestead following application of all applicable  
33 exemptions and credits beginning with the assessment year the  
34 owner has attained at least seventy years of age by January 1.

35 2. A person who wishes to qualify for the program allowed

1 under this chapter shall obtain the appropriate forms from the  
2 county treasurer. The person applying to the program shall  
3 annually file an application and verified statement of income  
4 with the county treasurer for the year for which the person is  
5 requesting a deferral. The application shall be filed no later  
6 than June 30 preceding the fiscal year in which the taxes are  
7 due and payable. The department of revenue shall prescribe  
8 application forms for the deferrals under this chapter,  
9 including the form of the verified statement of income.

10 3. A homestead with delinquent taxes, penalties, or other  
11 related administrative costs owing on the property does not  
12 qualify for the program.

13 4. If the application is approved, the amount of taxes due  
14 and payable shall be deferred until a qualifying event occurs.  
15 An approved application is only valid for the year for which  
16 the application is submitted and the owner must reapply for  
17 deferrals in subsequent years.

18 5. The list of the names, addresses, income, and dates  
19 of birth of individuals in the program and maintained by the  
20 county treasurer for purposes of allowing deferral under  
21 the program is confidential information and shall not be  
22 disseminated to any person unless otherwise ordered by a court  
23 or released by the lawful custodian of the records pursuant  
24 to state or federal law. The county treasurer may display  
25 participation in the program on individual paper records and  
26 individual electronic records, including display on an internet  
27 site.

28 6. The tax deferral amount shall be entered against the  
29 property on the tax list for each applicable fiscal year and  
30 shall constitute a first lien against the property in the same  
31 manner as a lien for property taxes.

32 Sec. \_\_\_\_ . NEW SECTION. **426C.3 Payment of deferral amount.**

33 The total deferral amount shall be due and payable to the  
34 county treasurer within thirty days of a qualifying event. The  
35 total deferral amount shall include accrued interest upon the

H-8282 (Continued)

1 total deferral amount calculated from the date the property  
2 taxes were due and payable through to the date the county  
3 treasurer is paid in full. Interest shall be calculated using  
4 the interest rate on two-year United States treasury notes.  
5 When paid, the total deferral amount shall be apportioned  
6 by the county treasurer to the several taxing districts as  
7 provided by law, in the same manner as though the deferral  
8 amount had been paid by the owner of the homestead as property  
9 taxes for the fiscal year in which the total deferral amount  
10 is due.>

11 2. Title page, line 6, after <fund,> by inserting  
12 <establishing a property tax deferral program,>

13 3. By renumbering as necessary.

By BLOOMINGDALE of Worth

H-8282 FILED APRIL 1, 2026

SENATE FILE 2039

H-8286

1 Amend Senate File 2039, as passed by the Senate, as follows:

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

3 <Section 1. Section 17A.19, subsection 10, paragraphs c and  
4 1, Code 2026, are amended to read as follows:

5 c. Based upon an erroneous interpretation of a provision  
6 of law ~~whose interpretation has not clearly been vested by a~~  
7 ~~provision of law in the discretion of the~~ by an agency that is  
8 not a licensing board as defined in section 272C.1.

9 1. (1) Based upon an erroneous interpretation of a  
10 provision of law by a licensing board as defined in section  
11 272C.1 if interpretation of the provision of law has not  
12 clearly been vested by a provision of law in the discretion of  
13 the licensing board.

14 (2) Based upon an irrational, illogical, or wholly  
15 unjustifiable interpretation of a provision of law whose by a  
16 licensing board as defined in section 272C.1 if interpretation  
17 of the provision of law has clearly been vested by a provision  
18 of law in the discretion of the agency licensing board.

19 Sec. \_\_\_\_\_. Section 17A.19, subsection 11, Code 2026, is  
20 amended to read as follows:

21 11. In making the determinations required by subsection 10,  
22 ~~paragraphs "a" through "n"~~ paragraph "1", the court shall do all  
23 of the following:

24 a. Shall not give any deference to the view of the agency  
25 licensing board with respect to whether particular matters have  
26 been vested by a provision of law in the discretion of the  
27 agency licensing board.

28 b. ~~Should~~ Shall not give any deference to the view of the  
29 agency licensing board with respect to particular matters that  
30 have not been vested by a provision of law in the discretion of  
31 the agency licensing board.

32 c. Shall give appropriate deference to the view of the  
33 agency licensing board with respect to particular matters that  
34 have been vested by a provision of law in the discretion of the  
35 agency licensing board.>

1 2. Page 1, after line 8 by inserting:

2 <Sec. \_\_\_\_\_. Section 17A.23, Code 2026, is amended by adding  
3 the following new subsection:

4 NEW SUBSECTION. 5. *a.* Notwithstanding any provision of the  
5 Code or Acts to the contrary, a court, or a presiding officer  
6 in a contested case or other administrative action subject to  
7 this chapter, when interpreting a state statute or a rule or  
8 other agency document subject to this chapter, shall not defer  
9 to an interpretation of the statute, rule, or document by an  
10 agency that is not a licensing board as defined in section  
11 272.1, and must instead interpret the meaning and effect of the  
12 statute, rule, or document de novo.

13 *b.* In an action brought by or against an agency that is not  
14 a licensing board as defined in section 272C.1, the court or  
15 officer, after applying all customary tools of interpretation,  
16 must exercise any remaining doubt in favor of a reasonable  
17 interpretation that limits agency authority.>

18 3. Title page, by striking lines 1 and 2 and inserting <An  
19 Act relating to administrative and judicial proceedings>

20 4. By renumbering as necessary.

By GUSTOFF of Polk

SENATE FILE 2146

H-8288

1 Amend Senate File 2146, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. Page 2, line 16, by striking <2024.> and inserting <2024,  
4 except that this Act does not apply to any lawsuit filed before  
5 the effective date of this Act.>

By GUSTOFF of Polk

H-8288 FILED APRIL 1, 2026



# Fiscal Note

## Fiscal Services Division



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[HF 2706](#) – Magistrates and Judicial Officer Compensation (LSB5542HV)  
Staff Contact: Nathan Moore (515.725.0155) [nathan.moore@legis.iowa.gov](mailto:nathan.moore@legis.iowa.gov)  
Fiscal Note Version – New

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### Description

[House File 2706](#) relates to judicial officers, including magistrate appointments, senior magistrates, and judicial officer compensation. The Bill has three divisions.

### Division I — Magistrate Appointment in Judicial Election Districts

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#### Description

Division I transitions magistrate appointments from a county-based system to a judicial election district-based system and makes conforming changes to the Iowa Code. Provisions include:

- Replaces the statutory requirement of 206 magistrates in Iowa Code section [602.6401](#) with a case-related workload formula established by the Iowa Supreme Court.
- Eliminates the requirement that each county has at least one resident magistrate.
- Modifies the composition and duties of magistrate appointing commissions in Iowa Code sections [602.6501](#), [602.6502](#), [602.6503](#), and [602.6504](#). Judicial election district magistrate appointing commissions would replace county commissions, reducing the 99 county appointing commissions to 14 judicial election district appointing commissions.
- Amends the commencement of the term of office of a magistrate to August 1, 2027.
- Allows temporary reassignment of magistrates across counties. This authority is repealed August 1, 2027.
- Repeals Iowa Code section [602.6402](#) permitting the appointment of additional magistrates in certain counties.

Under this Bill, judicial election district magistrate appointing commissions would be comprised of a district court judge who is designated by the chief judge of the judicial district, one appointee from each county in the judicial election district appointed by the board of supervisors, and attorney members, equal to one less than the number of county appointees, selected by attorneys residing in, or counties contiguous to, the election district.

Authorization to temporarily reassign magistrates across counties is effective upon enactment, while all other provisions in Division I are effective November 1, 2026.

#### Background

Under Iowa Code section 602.6401, each county must have at least one resident magistrate and a total of up to 206 magistrates across the state. Magistrates are appointed by county-based appointing commissions, comprised of the following members: a district court judge who is designated by the chief judge of the judicial district, up to three nonlawyer members appointed by the board of supervisors, and up to two lawyers elected by the attorneys in the county.

#### Assumptions

- Statutory requirements were in place prior to the availability of court resources like electronic search warrants and electronic court proceedings.

- The Iowa Supreme Court will implement a workload-based magistrate allocation formula consistent with current needs of the districts, establishing a 40.0% full-time equivalent (FTE) workload standard for magistrates.
- Judicial election districts will replace county-level operations without requiring an increase in commission activity statewide.
- Commission members continue to be reimbursed by their resident county for actual and necessary expenses.
- The temporary assignment of magistrates across counties will reduce the need for immediate new appointments until the reset of magistrate terms on August 1, 2027.
- Magistrates are currently paid approximately \$66,000 in annual salary and benefits.

### **Fiscal Impact**

Division I may decrease the need for magistrate positions. The Judicial Branch estimates the Bill will decrease annual costs by approximately \$2.5 million from instituting a solution for disparate workloads of magistrates. There may be a minimal fiscal impact on counties as each commission will cover a larger geographic area, and travel reimbursement costs may increase for commission members.

## **Division II — Senior Magistrates**

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### **Description**

Division II establishes a senior magistrate program, allowing certain retired magistrates to serve on a limited basis. Under the Division, a magistrate who retires on or after the effective date of the legislation and meets age and service requirements may apply to become a senior magistrate. Appointments are made at the discretion of the Iowa Supreme Court. The Division amends 2025 Iowa Acts, chapter [158](#) (FY 2026 Judicial Branch Appropriations Act), to add the annual salary rate of each senior magistrate of \$4,234.

Once appointed to a two-year term, with the possibility of reappointment, a senior magistrate serves part-time, up to five weeks per year, performing judicial duties as assigned. A senior magistrate may serve until reaching the mandatory retirement age. A senior magistrate may continue to practice law. Senior magistrates will be paid at the rate set by the General Assembly, are eligible for expense reimbursement, and may participate in the State-provided health insurance system at the rate of actively serving magistrates.

### **Background**

Currently, the Iowa Code allows for senior judges but does not provide for senior magistrates.

### **Assumptions**

- Only a portion of retired magistrates eligible for appointments will become senior magistrates.
- The number of senior magistrates that will be hired is unknown.

### **Fiscal Impact**

The cost of Division II is unknown and depends on the number of senior magistrates receiving compensation, expense reimbursement, and health insurance coverage. Total costs will be based on the number of senior magistrates, but compensation costs will be significantly lower than an active magistrate salary.

## Division III — Judicial Officer Salaries

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### Description

Division III increases judicial officer salaries by 5.0%, excluding magistrates, based on salary rates for judicial officers for the fiscal year beginning July 1, 2026. The Division also increases the salary rate for magistrates to 40.0% of the salary of a district associate judge based on salary rates for judicial officers for the fiscal year beginning July 1, 2026.

Division III takes effect on June 18, 2027 (FY 2028).

### Background

Judicial salaries are determined by the General Assembly under Iowa Code section [602.1501](#) and funded annually by a General Fund appropriation. In FY 2026, the Judicial Branch received \$1.7 million for operations that included a 2.5% increase in salary for all judges and magistrates. The FY 2026 current salary for a magistrate is \$46,621, with approximately \$19,000 in benefits, for a total of approximately \$66,000 annually. The estimated FY 2026 salary for a district associate judge is \$151,000.

### Assumptions

- Salary increases are based on the most recent salaries established in the FY 2026 Judicial Branch Appropriations Act.
- The number of filled positions used to estimate future costs is based on currently filled positions.
- The reduction in magistrate positions may offset increased salaries per position, but this is unknown.
- The estimated salary for FY 2028 for one magistrate is \$64,000.

### Fiscal Impact

Division III of the Bill is estimated to cost a minimum of approximately \$2.4 million in FY 2028, based on the current salary rates for judicial officers in FY 2026. The actual cost will be impacted by salary levels in effect in FY 2027 and the potential change in magistrate allocation within the districts.

### Sources

Judicial Branch  
Legislative Services Agency calculations

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/s/ Jennifer Acton

April 1, 2026

Doc ID 1603718

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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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