

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

April 6, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 524	H-8300	Filed	RECEIVED FROM THE SENATE
HF 2256	H-8299	Filed	RECEIVED FROM THE SENATE
HF 2434	H-8304	Filed	RECEIVED FROM THE SENATE
HF 2523	H-8303	Filed	RECEIVED FROM THE SENATE
HF 2532	H-8301	Filed	RECEIVED FROM THE SENATE
HF 2591	H-8305	Filed	STONE of Winnebago
HF 2636	H-8295	Filed	LAWLER of Johnson
HF 2744	H-8297	Filed	INGELS of Fayette
HF 2748	H-8292	Filed	WULF of Black Hawk
HF 2748	H-8293	Filed	MOMMSEN of Clinton
HF 2748	H-8298	Filed	JACOBY of Johnson
SF 2187	H-8294	Filed	GOLDING of Linn
SF 2341	H-8302	Filed	WICHTENDAHL of Linn
SF 2378	H-8296	Filed	LAWLER of Johnson

Fiscal Notes

[HF 2748](#) — [Agricultural Programs and Activities](#) (LSB5552HZ)

SENATE AMENDMENT TO
HOUSE FILE 524

H-8300

1 Amend House File 524, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 1, by striking lines 7 through 10 and inserting
4 <device.>

H-8300 FILED APRIL 6, 2026

SENATE AMENDMENT TO
HOUSE FILE 2256

H-8299

1 Amend House File 2256, as passed by the House, as follows:

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

4 <Section 1. Section 232.68, subsection 2, paragraph a,
5 subparagraph (4), Code 2026, is amended by adding the following
6 new subparagraph division:

7 NEW SUBPARAGRAPH DIVISION. (d) If a child has a diagnosed
8 behavioral health condition and, despite reasonable attempts,
9 the child's parent or legal guardian is unable to provide
10 necessary care for the child's health and welfare solely
11 because the parent or legal guardian is unable to access
12 appropriate behavioral or mental health treatment for the
13 child, the department shall not consider the lack of provision
14 of appropriate behavioral or mental health treatment as child
15 abuse. This subparagraph division shall not be construed to
16 prohibit the department from assessing a child's situation and
17 facilitating appropriate intervention the department deems is
18 in the best interests of the child.

19 Sec. 2. DEPARTMENT OF HEALTH AND HUMAN SERVICES —
20 INCORPORATION INTO POLICIES. The department of health and
21 human services shall adjust the department's child abuse
22 assessment policies, including the department's policy manuals,
23 to incorporate the provisions of section 232.68, subsection 2,
24 paragraph "a", subparagraph (4), subparagraph division (d), as
25 enacted in this Act.>

26 2. Title page, by striking lines 1 through 3 and inserting
27 <An Act exempting a parent's or legal guardian's inability to
28 access appropriate behavioral or mental health treatment for
29 their child from the definition of child abuse.>

H-8299 FILED APRIL 6, 2026

SENATE AMENDMENT TO
HOUSE FILE 2434

H-8304

- 1 Amend House File 2434, as amended and passed by the House, as
2 follows:
- 3 1. Page 1, by striking lines 5 through 10 and inserting:
4 <a. "Covered benefits" means the same as defined in section
5 514J.102.
6 b. "Covered person" means the same as defined in section
7 514J.102.>
- 8 2. Page 1, by striking lines 16 through 22 and inserting:
9 <d. "Health benefit plan" means the same as defined in
10 section 514J.102.>
- 11 3. Page 2, by striking line 5 and inserting <coverage for
12 covered benefits provided to a covered person>
- 13 4. Page 2, line 7, by striking <benefit> and inserting
14 <benefits>
- 15 5. Page 2, by striking line 11 and inserting <coinsurance,
16 or copayment for covered benefits for which a>
- 17 6. Page 2, line 14, by striking <benefit> and inserting
18 <benefits>
- 19 7. Page 2, by striking line 22 and inserting:
20 <3. This section applies to covered benefits for which a>

H-8304 FILED APRIL 6, 2026

SENATE AMENDMENT TO
HOUSE FILE 2523

H-8303

1 Amend House File 2523, as passed by the House, as follows:

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

4 <Section 1. Section 601.1, subsection 2, Code 2026, is
5 amended to read as follows:

6 2. a. Subject to section 147.164, a parent or guardian
7 bears the ultimate responsibility, and has the fundamental,
8 constitutionally protected right, to make decisions affecting
9 the parent's or guardian's minor child, including decisions
10 related to the minor child's medical care, moral upbringing,
11 religious upbringing, residence, education, and extracurricular
12 activities.

13 b. A parent or guardian of a minor child may consent to and
14 authorize the minor child's evaluation, counseling, therapy,
15 rehabilitation service, medication management, outpatient
16 treatment, or prescreening interview and consultation for
17 inpatient treatment for a substance use disorder as defined
18 in section 125.2, or a mental health condition. A parent's
19 or guardian's consent and authorization under this paragraph
20 shall be effective over any objection to the consent and
21 authorization from the minor child.

22 c. This subsection shall not be construed to require a
23 mental health care professional as defined in section 228.1, or
24 a facility as defined in section 125.2, to provide treatment
25 to a minor child if the mental health professional or facility
26 determines that treatment is not appropriate, the criteria to
27 admit the minor child for treatment has not been met, or the
28 mental health professional or facility is otherwise unable to
29 treat the minor child.

30 d. Any and all restrictions of ~~this right~~ the rights
31 described in this subsection shall be subject to strict
32 scrutiny.>

33 2. Title page, by striking lines 1 through 3 and inserting
34 <An Act establishing the right of a parent or guardian of
35 a minor child to consent to and authorize certain medical

H-8303 (Continued)

l services over the minor child's objection.>

H-8303 FILED APRIL 6, 2026

SENATE AMENDMENT TO
HOUSE FILE 2532

H-8301

- 1 Amend House File 2532, as passed by the House, as follows:
2 1. Page 1, line 15, by striking <included> and inserting
3 <include>
4 2. Page 1, line 25, by striking <The probate> and inserting
5 <Except to the extent previously determined, the probate>

H-8301 FILED APRIL 6, 2026

HOUSE FILE 2591

H-8305

1 Amend the Senate amendment, H-8283, to House File 2591, as
2 passed by the House, as follows:

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

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

5 <Section 1. Section 256.7, Code 2026, is amended by adding
6 the following new subsection:

7 NEW SUBSECTION. 36. Adopt rules allowing students
8 enrolled in grade eight to participate in any extracurricular
9 interscholastic athletic contest or competition that is
10 provided by a school district, nonpublic school, or charter
11 school on the same basis as students who are enrolled in grades
12 nine through twelve.>>

13 2. Page 1, by striking lines 3 and 4 and inserting:

14 <<Sec. ____ . EMERGENCY RULES. The state board of education
15 shall adopt emergency rules under section 17A.4, subsection 3,
16 and section 17A.5, subsection 2, paragraph "b", to implement
17 the section of this Act amending section 256.7. The rules
18 shall be effective no later than August 1, 2026. Any rules
19 adopted in accordance with this section shall also be published
20 as a notice of intended action as provided in section 17A.4.

21 Sec. ____ . EFFECTIVE DATE. The following take effect August
22 1, 2026:

23 1. The section of this Act amending section 256.46.

24 2. The section of this Act amending section 282.18.

25 Sec. ____ . EFFECTIVE DATE. The following, being deemed of
26 immediate importance, take effect upon enactment:

27 1. The section of this Act amending section 256.7.

28 2. The section of this Act requiring emergency
29 rulemaking.>>

30 3. By renumbering as necessary.

By STONE of Winnebago

H-8305 FILED APRIL 6, 2026

HOUSE FILE 2636

H-8295

1 Amend House File 2636 as follows:

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

4 <Section 1. Section 414.4, Code 2026, is amended to read as
5 follows:

6 **414.4 Zoning regulations, district boundaries, amendments.**

7 1. The council of the city shall provide for the manner in
8 which the regulations and restrictions and the boundaries of
9 the districts shall be determined, established, and enforced,
10 and from time to time amended, supplemented, ~~or~~ changed,
11 modified, or repealed. However, the regulation, restriction,
12 or boundary shall not become effective until after a public
13 hearing at which parties in interest and citizens shall have an
14 opportunity to be heard. The notice of the time and place of
15 the hearing shall be published as provided in section 362.3.

16 2. Notwithstanding section 414.2, as part of an ordinance
17 changing land from one zoning district to another zoning
18 district or an ordinance approving a site development plan, a
19 council may impose conditions on a property owner that are in
20 addition to existing regulations if the additional conditions
21 have been agreed to in writing by the property owner before the
22 public hearing required under this section or adjournment of
23 the hearing. The conditions must be reasonable and imposed to
24 satisfy public needs that are directly caused by the requested
25 change.

26 Sec. 2. Section 657.9, subsection 1, Code 2026, is amended
27 to read as follows:

28 1. Before a person improves property acquired to establish,
29 use, and maintain a shooting range by the erection of
30 buildings, breastworks, ramparts, or other works or before a
31 person substantially changes the existing use of a shooting
32 range, the person shall obtain approval of the county zoning
33 commission or the city zoning commission, whichever is
34 appropriate. The appropriate commission shall comply with
35 section 335.8 or 414.6. In the event a county ~~or city~~ does

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1 not have a zoning commission, the county board of supervisors
2 ~~or the city council~~ shall comply with section 335.6 ~~or 414.5~~
3 before granting the approval.

4 Sec. 3. REPEAL. Section 414.5, Code 2026, is repealed.>

By LAWLER of Johnson

H-8295 FILED APRIL 6, 2026

HOUSE FILE 2744

H-8297

1 Amend House File 2744 as follows:

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

3 <DIVISION I

4 UNIFORM RULES ON AGENCY PROCEDURE

5 Section 1. Section 2B.5A, subsection 5, paragraph b,
6 subparagraph (2), Code 2026, is amended by striking the
7 subparagraph.>

8 2. By striking page 1, line 6, through page 5, line 3, and
9 inserting:

10 <Sec. _____. Section 17A.24, subsection 2, Code 2026, is
11 amended to read as follows:

12 2. If an agency does not have rules in effect ~~that address~~
13 concerning a subject provided matter relating to a subject
14 addressed in uniform rules on agency procedure adopted
15 pursuant to subsection 1, and uniform rules on agency procedure
16 addressing the subject are in effect, such uniform rules
17 adopted pursuant to subsection 1 concerning the matter shall
18 apply to the agency as though the agency had adopted them.

19 Sec. _____. RESCISSION OF ADMINISTRATIVE RULES — ONGOING
20 APPLICABILITY.

21 1. The following Iowa administrative rules relating to
22 subjects addressed by uniform rules on agency procedure adopted
23 by the administrative rules coordinator pursuant to section
24 17A.24 are rescinded as of July 1, 2026:

25 a. 11 IAC chs. 5 through 9.

26 b. 11 IAC 4.2 through 4.13, 4.17, 4.18, and 117.20.

27 c. 21 IAC chs. 2 through 5 and 8.

28 d. 21 IAC 6.3 through 6.13 and 6.17.

29 e. 27 IAC chs. 3 through 5 and 8.

30 f. 61 IAC chs. 11 and 12.

31 g. 61 IAC 2.2 through 2.13, 2.17, and 10.2.

32 h. 81 IAC ch. 27.

33 i. 81 IAC 24.3 through 24.13, 24.17, and 25.10.

34 j. 101 IAC 2.3, 2.4, and 5.3 through 5.9.

35 k. 111 IAC chs. 3 through 5 and 12.

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- 1 1. 111 IAC 13.2 through 13.12 and 13.15.
- 2 m. 129 IAC chs. 6 and 11.
- 3 n. 161 IAC ch. 4.
- 4 o. 161 IAC 1.2 through 1.4, 11.2 through 11.12, 11.16,
- 5 11.17, and 15.3.
- 6 p. 181 IAC 1.8 through 1.12.
- 7 q. 187 IAC chs. 5, 6, 11, and 12.
- 8 r. 187 IAC 7.3 through 7.13 and 7.16.
- 9 s. 189 IAC chs. 4 and 20 through 23.
- 10 t. 189 IAC 25.3 through 25.13.
- 11 u. 191 IAC chs. 3 and 4.
- 12 v. 191 IAC 2.1, 2.3 through 2.10, and 2.12.
- 13 w. 193 chs. 3 and 7.
- 14 x. 193E IAC 1.4.
- 15 y. 193F IAC 1.6 and 1.7.
- 16 z. 199 IAC chs. 3 and 4.
- 17 aa. 199 IAC 1.3, 1.7(1), and 1.7(3) through 1.7(8).
- 18 ab. 201 IAC chs. 7 and 10 through 12.
- 19 ac. 201 IAC 5.2 through 5.13 and 5.16.
- 20 ad. 205 IAC chs. 2 through 4 and 15.
- 21 ae. 205 IAC 5.2 through 5.11, 5.14, and 6.3.
- 22 af. 261 IAC chs. 196 through 199.
- 23 ag. 261 IAC 195.2 through 195.8 and 195.11.
- 24 ah. 263 IAC chs. 2 through 6.
- 25 ai. 265 IAC chs. 7 and 16 through 18.
- 26 aj. 265 IAC 13.2 through 13.8, 13.11, and 15.9.
- 27 ak. 281 IAC chs. 2 through 4 and 6.
- 28 al. 281 IAC 5.1 through 5.3 and 5.6.
- 29 am. 282 IAC chs. 2, 3, and 6.
- 30 an. 282 IAC 5.1, 5.10, 5.11, 5.14, 5.15, 11.1, and 11.7
- 31 through 11.32.
- 32 ao. 283 IAC chs. 2 through 4 and 7.
- 33 ap. 283 IAC 6.1, 6.2, and 6.4.
- 34 aq. 284 IAC chs. 2 through 5.
- 35 ar. 288 IAC chs. 11 through 13.

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- 1 as. 288 IAC 3.3 through 3.13 and 3.17.
2 at. 289 IAC chs. 2 through 4 and 8.
3 au. 289 IAC 5.3 through 5.11 and 5.13.
4 av. 301 IAC 2.4, 2.5, and 5.3 through 5.9.
5 aw. 351 IAC chs. 11 through 15.
6 ax. 351 IAC 2.2 through 2.13, 2.17, and 2.18.
7 ay. 371 IAC 1.2(6) and 9.3 through 9.13.
8 az. 441 IAC chs. 3 through 7.
9 ba. 441 IAC 9.1, 9.3 through 9.11, 9.13, and 9.14.
10 bb. 481 IAC chs. 2 through 4, 6, 9, 366, 367, 381, 382, and
11 435.
12 bc. 481 IAC 5.3 through 5.14.
13 bd. 486 IAC 8.3 through 8.12.
14 be. 491 IAC ch. 2.
15 bf. 491 IAC 1.4, 1.8, 3.3 through 3.13, and 4.20 through
16 4.48.
17 bg. 493 IAC chs. 2, 3, 5, and 6.
18 bh. 493 IAC 4.3 through 4.13.
19 bi. 495 IAC chs. 19, 26, 30, 31, and 33.
20 bj. 495 IAC 17.2 through 17.13 and 17.17.
21 bk. 497 IAC chs. 3 through 6 and 9.
22 bl. 497 IAC 7.2 through 7.11 and 7.14.
23 bm. 501 IAC ch. 16.
24 bn. 501 IAC 1.11 and 7.2 through 7.12.
25 bo. 541 IAC chs. 5, 6, and 7.
26 bp. 541 IAC 1.3, 8.2 through 8.13, and 8.16.
27 bq. 543 IAC ch. 5.
28 br. 545 IAC chs. 5 through 7.
29 bs. 545 IAC 8.3 through 8.13 and 8.17.
30 bt. 547 IAC chs. 6 through 8.
31 bu. 547 IAC 2.5, 2.6, 9.3 through 9.13, and 9.17.
32 bv. 561 IAC chs. 4 through 7 and 10.
33 bw. 561 IAC 2.1 and 2.3 through 2.13.
34 bx. 567 IAC chs. 4 through 7 and 13.
35 by. 571 IAC chs. 4 through 7 and 11.

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- 1 bz. 575 IAC 1.5 and 1.8.
- 2 ca. 591 IAC chs. 2 through 4, 16, and 17.
- 3 cb. 601 IAC 2.3 through 2.13 and 2.18.
- 4 cc. 605 IAC 2.1 through 2.3, 2.4(1) through 2.4(9), and 2.5.
- 5 cd. 621 IAC chs. 2, 9, and 10.
- 6 ce. 621 IAC 1.5, 1.9, 12.2 through 12.11, and 12.15.
- 7 cf. 661 IAC ch. 10.
- 8 cg. 661 IAC 80.2 through 80.11, 80.13 through 80.15, 401.101
- 9 through 401.314, and 600.5.
- 10 ch. 681 IAC chs. 18 through 20.
- 11 ci. 681 IAC 17.3 through 17.13 and 17.16.
- 12 cj. 685 IAC chs. 2 through 4.
- 13 ck. 685 IAC 15.2 through 15.8.
- 14 cl. 701 IAC chs. 3 and 4.
- 15 cm. 701 IAC 5.2 through 5.9, 5.11, and 5.12.
- 16 cn. 721 IAC chs. 3 and 7 through 10.
- 17 co. 721 IAC 5.3 through 5.13.
- 18 cp. 741 IAC 2.4, 2.5, and 5.3 through 5.9.
- 19 cq. 751 IAC chs. 3, 4, 16, and 18.
- 20 cr. 751 IAC 2.1, 2.3 through 2.13, and 5.17 through 5.19.
- 21 cs. 761 IAC chs. 4 and 10 through 13.
- 22 ct. 761 IAC 20.4(6)“d” and 20.9(5).
- 23 cu. 781 IAC chs. 17 through 19.
- 24 cv. 781 IAC 2.3 through 2.13 and 2.17.
- 25 cw. 801 IAC chs. 2 through 4 and 8.
- 26 cx. 801 IAC 6.3 through 6.11 and 6.15.
- 27 cy. 811 IAC chs. 2 through 4, 14, and 16.
- 28 cz. 811 IAC 5.3 through 5.13 and 5.17.
- 29 da. 817 IAC chs. 2, 3, 5, and 6.
- 30 db. 821 IAC 1.5, 1.6, and 1.8.
- 31 dc. 871 IAC chs. 2, 4, and 5.
- 32 dd. 871 IAC 3.3 through 3.12 and 3.14.
- 33 de. 876 IAC chs. 4, 5, 7, and 12.
- 34 df. 876 IAC 9.3 through 9.12 and 9.14.
- 35 dg. The preamble of any chapter and introductory paragraph

1 of any rule that adopts by reference uniform rules on agency
2 procedure, if the uniform rules on agency procedure adopted
3 were published before January 1, 2024.

4 2. The following Iowa administrative rules relating to
5 subjects addressed by uniform rules on agency procedure adopted
6 by the administrative rules coordinator pursuant to section
7 17A.24 are rescinded as of January 1, 2027:

8 701 IAC chs. 6, 7, and 115.

9 3. As soon as practicable after the dates specified in
10 subsections 1 and 2, the administrative code editor shall
11 remove the language of the Iowa administrative rules referenced
12 in subsections 1 and 2 from the Iowa administrative code.

13 4. Administrative rules rescinded pursuant to subsections
14 1 and 2 remain applicable to a request or petition for
15 rulemaking; for a waiver of rules; for a declaratory order;
16 for a contested case, including a request or petition that
17 will be treated as a request or petition for a contested
18 case; for informal settlement; for access to records; or for
19 judicial review filed before the respective dates specified in
20 subsections 1 and 2, for the pendency of the action.

21 Sec. ____ . EMERGENCY RULES.

22 1. An agency may adopt emergency rules under section 17A.4,
23 subsection 3, and section 17A.5, subsection 2, paragraph
24 "b", providing for additions, exceptions, or amendments to
25 uniform rules on agency procedure adopted by the administrative
26 rules coordinator pursuant to section 17A.24. The rules
27 shall be effective immediately upon filing unless a later
28 date is specified in the rules, but no later than June 30,
29 2026. However, rules adopted by the department of revenue or
30 the property assessment appeal board relating to contested
31 cases shall be effective no later than December 31, 2026. Any
32 rules adopted in accordance with this subsection shall also be
33 published as a notice of intended action as provided in section
34 17A.4.

35 2. An agency may only adopt emergency rules under subsection

1 1 if the agency determines one or more of the following
2 applies. The agency shall explain its determination in the
3 preamble of the rulemaking document filed pursuant to section
4 17A.4, subsection 3.

5 a. The rule is necessary to comply with a legal obligation
6 imposed on the agency. The agency shall include in the
7 explanation a specific citation of the source of the legal
8 obligation, a description of how the rule is necessary to
9 comply with the legal obligation, and an explanation of why
10 the existing language of the uniform rules on agency procedure
11 adopted pursuant to section 17A.24 is insufficient to comply
12 with the legal obligation.

13 b. The rule is otherwise determined to be necessary by
14 the agency. The agency shall include in the explanation the
15 reason the agency determined the rule to be necessary and an
16 explanation of why the existing language of the uniform rules
17 on agency procedure adopted pursuant to section 17A.24 is
18 insufficient to respond to the necessity.

19 3. Notwithstanding section 17A.4A, a regulatory analysis
20 shall not be required for rules adopted pursuant to subsection
21 1.

22 4. This section shall not be construed to prohibit an agency
23 from engaging in rulemaking pursuant to chapter 17A relating to
24 uniform rules on agency procedure adopted pursuant to section
25 17A.24 that is not subject to this section.

26 5. This section is repealed January 1, 2027.

27 6. The repeal of this section pursuant to subsection 5 shall
28 not be construed to affect the validity of rules adopted under
29 this section before the date of repeal.>

30 3. Page 5, line 6, after <this> by inserting <division of
31 this>

32 4. Page 5, after line 7 by inserting:

33 <DIVISION ____
34 FIVE-YEAR REVIEW AND REGULATORY READOPTION OF ADMINISTRATIVE
35 RULES

1 Sec. _____. Section 17A.7, subsections 2 and 3, Code 2026, are
2 amended to read as follows:

3 2. a. Beginning January 1, 2027, each agency shall conduct
4 an ongoing and comprehensive review of all of the agency's
5 rules. The goal of the review is the identification and
6 elimination of all rules of the agency that are outdated,
7 redundant, or inconsistent or incompatible with statute or its
8 own rules or those of other agencies. Over each five-year
9 period of time, an agency shall perform a retrospective
10 analysis that includes a comprehensive evaluation and rigorous
11 cost-benefit analysis of each existing chapter of rules to
12 determine whether the benefits the rules are intended to
13 achieve are being realized, whether those benefits justify
14 the costs imposed by the rules, and whether there are less
15 restrictive alternatives to accomplish those benefits.

16 b. The administrative rules coordinator may adopt a schedule
17 for agencies to conduct reviews under this subsection that
18 staggers the reviews evenly over each five-year period. If the
19 administrative rules coordinator does so, the administrative
20 rules coordinator shall publish the schedule on the internet
21 site established or designated under paragraph "c".

22 c. When the agency completes the five-year review of the
23 agency's rules, the agency shall provide a written summary of
24 the results to the administrative rules coordinator and the
25 administrative rules review committee. The administrative
26 rules coordinator shall publish each summary on an internet
27 site established or designated for purposes of this subsection.
28 The summary shall include all of the following for each chapter
29 of rules:

30 ~~a.~~ (1) The intended benefits of the rules and if the
31 benefits are being achieved.

32 ~~b.~~ (2) The costs imposed by the rules and if the costs
33 are justified by the benefits identified in ~~paragraph "a"~~
34 subparagraph (1).

35 ~~c.~~ (3) Less restrictive alternatives to the rules and an

1 analysis of how other states regulate the activities addressed
2 by the chapter.

3 3. a. Each chapter of rules is rescinded five years after
4 the date on which the most recent regulatory readoption of
5 the chapter as a whole became effective. A chapter rescinded
6 in this manner ceases to be effective as of the date of
7 rescission. The date of rescission of a chapter under this
8 subsection shall not be altered if such date falls on a
9 Saturday, Sunday, or holiday.

10 b. Before ~~or after~~ such rescission under paragraph "a"
11 occurs, the agency that adopted the chapter may ~~adopt~~ complete
12 a regulatory readoption of the chapter ~~anew after completing~~
13 a retrospective analysis as described in subsection 2. Such
14 adoption A regulatory readoption shall be subject to the
15 rulemaking process under this chapter, including but not
16 limited to sections 17A.4, 17A.4A, and 17A.5. An agency
17 adopting completing a regulatory readoption of a chapter
18 anew as described in this subsection shall do so from a zero
19 base. Adoption A regulatory readoption of a chapter anew as
20 described in this subsection shall not include notation in
21 a rulemaking document published in the Iowa administrative
22 bulletin all amendments to the chapter found necessary or
23 appropriate by the agency during the agency's comprehensive
24 review and retroactive analysis of the chapter pursuant to
25 subsection 2 that have not yet been adopted by the agency. A
26 regulatory readoption of a chapter shall include notations
27 of additions to or deletions from the language of the prior
28 chapter in the item statements in any rulemaking document
29 published in the Iowa administrative bulletin. The agency
30 shall indicate in the preamble of the rulemaking document
31 that the document is part of the regulatory readoption of the
32 chapter. For purposes of this subsection, "zero base" means
33 adoption of a chapter anew without merely adopting the prior
34 language of the chapter and without any presumption in favor
35 of utilizing retaining the prior language when the chapter is

1 ~~adopted anew of the chapter.~~

2 ~~b. The effective date of adoption, amendment, or rescission~~
3 ~~of individual rules or portions of rules in a chapter, and~~
4 ~~the date of any changes to the chapter or rules or portions~~
5 ~~of rules in the chapter pursuant to section 2B.13, shall not~~
6 ~~be considered when determining the effective date of the~~
7 ~~chapter as a whole for purposes of this subsection. The date~~
8 ~~of rescission of a chapter under this subsection shall not be~~
9 ~~altered if such date falls on a Saturday, Sunday, or holiday.~~

10 c. (1) If a chapter has been rescinded under this
11 subsection, the agency that adopted the chapter shall notify
12 the administrative code editor in writing of the rescission.
13 The administrative rules coordinator may notify the
14 administrative code editor in writing on behalf of the agency.

15 (2) As soon as practicable after receiving such
16 notification, the administrative code editor shall publish
17 notice of the rescission in the Iowa administrative bulletin
18 and, no sooner than two weeks after such publication, remove
19 the chapter from the Iowa administrative code.

20 d. When a regulatory readoption of a chapter of rules
21 ~~becoming effective as a whole~~ is published in the Iowa
22 administrative code, the administrative code editor shall
23 include the next rescission date of the chapter, as provided in
24 this subsection, with the chapter.

25 e. (1) ~~For a chapter of rules that most recently became~~
26 ~~effective as a whole prior to January 1, 2023, the effective~~
27 ~~date of the chapter shall be deemed January 1, 2023, for~~
28 ~~purposes of this subsection. For a chapter that most recently~~
29 ~~became effective as a whole on or after January 1, 2023, the~~
30 ~~date of rescission pursuant to this subsection shall be based~~
31 ~~on the most recent effective date of the chapter as a whole.~~
32 Notwithstanding paragraph "a":

33 (a) The date of rescission of a chapter that becomes
34 effective as a whole from January 1, 2023, through January
35 1, 2028, both dates inclusive, shall be deemed to be five

1 years after the date on which the chapter most recently became
2 effective as a whole.

3 (b) The date of rescission of a chapter that was in effect
4 prior to January 1, 2023, and did not become effective as a
5 whole from January 1, 2023, through January 1, 2028, both dates
6 inclusive, shall be deemed to be January 1, 2028.

7 (2) The effective date of adoption, amendment, or
8 rescission of individual rules or portions of rules in a
9 chapter, and the date of any changes to the chapter or rules
10 or portions of rules in the chapter pursuant to section 2B.13,
11 shall not be considered when determining the effective date of
12 the chapter as a whole for purposes of this paragraph.

13 (3) The administrative code editor shall include the next
14 rescission date of a chapter under this paragraph with the
15 chapter in lieu of the date provided in paragraph "d".

16 f. The administrative rules review committee may grant
17 ~~a six-month~~ an extension of up to one hundred eighty days
18 of the date of rescission of a chapter of rules provided
19 in this subsection upon written request by the agency that
20 adopted the chapter. The request shall be submitted to the
21 administrative rules review committee by the agency at least
22 thirty thirty-five days before the date of rescission with a
23 copy provided to the administrative code editor. The request
24 shall include an explanation of the agency's reasoning for
25 seeking an extension and any other information the agency finds
26 appropriate. If the administrative rules review committee
27 approves the request, the administrative code editor shall
28 update the rescission date included with the chapter pursuant
29 to paragraph "d" or "e".>

30 5. Title page, by striking lines 1 and 2 and inserting
31 <An Act concerning the executive branch rulemaking process,
32 including the uniform rules on agency procedure and review and
33 regulatory readoption of rules, and including effective date>

34 6. By renumbering as necessary.

H-8297 (Continued)

By INGELS of Fayette

H-8297 FILED APRIL 6, 2026

HOUSE FILE 2748

H-8292

- 1 Amend House File 2748 as follows:
- 2 1. Page 20, after line 34 by inserting:
- 3 <PART D
- 4 EFFECTIVE DATE
- 5 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
- 6 deemed of immediate importance, takes effect upon enactment.>
- 7 2. Page 22, line 16, by striking <energy,>
- 8 3. Page 22, by striking lines 27 and 28 and inserting:
- 9 <c. Honey.>
- 10 4. Page 23, by striking lines 1 and 2 and inserting
- 11 <direct-to-consumer marketing, or other on-farm enterprises
- 12 that support the economic viability of the farm.>
- 13 5. Page 23, by striking lines 16 through 20 and inserting:
- 14 <b. "Agricultural experience" also includes agricultural
- 15 tourism activities, such as recreational, entertainment,
- 16 dining, or celebratory events, or short-term rental
- 17 opportunities offered on a working farm, so long as the farm's
- 18 primary use remains agricultural production.>
- 19 6. By renumbering as necessary.

By WULF of Black Hawk

H-8292 FILED APRIL 6, 2026

H-8293

1 Amend House File 2748 as follows:

2 1. Page 27, after line 2 by inserting:

3 <DIVISION ____
4 PROPRIETARY TREATMENT SYSTEMS

5 Sec. ____ . NEW SECTION. 455B.241 **Definitions.**

6 As used in this part 3 of subchapter III, unless the context
7 otherwise requires:

8 1. "*Certified technician*" means a person who is certified
9 in accordance with the manufacturer to monitor, maintain, and
10 inspect proprietary treatment systems.

11 2. a. "*Class A proprietary treatment system*" means a
12 media-based or passive secondary treatment system that is
13 certified by an accreditation body, including a certification
14 meeting national sanitation foundation standard 40 class I.

15 b. "*Class A proprietary treatment system*" includes but is
16 not limited to a peat moss biofilter, coconut fiber filter,
17 synthetic foam filter, polystyrene bead media filter, or
18 textile filter.

19 3. "*Class B proprietary treatment system*" means a secondary
20 treatment system that relies on mechanical aeration that is
21 certified by an accreditation body, including a certification
22 meeting national sanitation foundation standard 40 class I.

23 4. "*Proprietary treatment system*" or "*system*" means either
24 a class A proprietary treatment system or class B proprietary
25 treatment system.

26 Sec. ____ . NEW SECTION. 455B.242 **Monitoring and maintenance**
27 **requirements.**

28 1. Prior to the installation of a proprietary treatment
29 system, the system owner and a certified technician shall enter
30 into a contract for monitoring and maintenance of the system.
31 The contract shall be required for the life of the system, and
32 a copy of the contract shall be provided to the applicable
33 administrative authority.

34 2. A proprietary treatment system shall be inspected,
35 monitored, and maintained by the certified technician in

1 accordance with the manufacturer's specifications. A class
2 A proprietary treatment system shall be maintained at least
3 annually. A class B proprietary treatment system shall be
4 maintained at least twice per year or more frequently if
5 required by the manufacturer's specifications.

6 3. Any maintenance and visual inspection of a proprietary
7 treatment system shall be performed by a certified technician.
8 A certified technician shall report results, as provided in
9 section 455B.243, to the system owner and to the applicable
10 administrative authority within thirty days following the
11 inspection. The certified technician shall also report any
12 discontinuance or proprietary treatment system maintenance to
13 the applicable administrative authority.

14 4. A proprietary treatment system may be used when the
15 applicable administrative authority determines the site is
16 unacceptable for a conventional subsurface soil absorption
17 system. Preference shall be given to the use of a class A
18 proprietary treatment system due to the operating principle
19 being similar to that of intermittent subsurface sand filter
20 beds. A class B proprietary treatment system shall not be
21 used on a vacation home, church, or event facility, or other
22 seasonal or infrequent use facility.

23 Sec. ____ . NEW SECTION. 455B.243 Reporting.

24 1. A maintenance and visual inspection report for a class A
25 proprietary treatment system or class B proprietary treatment
26 system, as required under section 455B.242, shall record at
27 least the following information:

28 a. The date of the inspection.

29 b. The type of proprietary treatment system.

30 c. Whether the proprietary treatment system is functioning
31 correctly or functioning incorrectly.

32 d. Any sign of equipment malfunction, the cause of the
33 malfunction, and the corrective action taken.

34 e. Results of water testing if the proprietary treatment
35 system is subject to national pollution discharge elimination

1 system general permit number four.

2 *f.* If the proprietary treatment system is functioning
3 incorrectly, the primary reason for the deficiency, including
4 but not limited to:

5 (1) Improper installation.

6 (2) Lack of required maintenance.

7 (3) Improper operation or malfunction.

8 (4) Other damages or conditions contributing to the
9 malfunction.

10 2. The completed report shall be submitted to the department
11 by the certified technician in the form and manner prescribed
12 by the department.

13 3. The department shall compile the information and
14 shall maintain a publicly accessible database summarizing
15 inspection outcomes. The database shall not include personally
16 identifiable information.

17 4. The department shall not assess any fees associated with
18 the receipt, collection, or analysis of reports required under
19 this section.

20 Sec. _____. NEW SECTION. **455B.244 Rulemaking authority.**

21 The department may adopt rules as necessary to administer
22 this part.

23 Sec. _____. DEPARTMENT OF NATURAL RESOURCES — PROPRIETARY
24 TREATMENT SYSTEM STUDY.

25 1. The department of natural resources shall conduct a
26 study utilizing the information regarding proprietary treatment
27 systems reported to the department pursuant to section
28 455B.243, as enacted by this Act.

29 2. In conducting the study, the department shall review
30 the information submitted in annual inspection and maintenance
31 reports, including proprietary treatment system functionality,
32 causes of deficiencies, and maintenance practices. The
33 department shall also review any other data the department
34 determines relevant to evaluating system performance.

35 3. The study shall include analysis of inspection,

H-8293 (Continued)

1 monitoring, and maintenance data collected from July 1,
2 2026, to December 1, 2027, for purposes of evaluating the
3 performance, reliability, maintenance needs, and common causes
4 of malfunction of proprietary treatment systems.

5 4. The department shall submit to the general assembly on or
6 before January 10, 2028, a report detailing the department's
7 findings and recommendations.

8 Sec. ____ . APPLICABILITY. This division of this Act applies
9 to the inspection, monitoring, and maintenance of proprietary
10 treatment systems, as defined in section 455B.241, as enacted
11 by this Act, performed on or after July 1, 2026.>

12 2. Title page, by striking lines 1 through 4 and inserting
13 <An Act relating to resources of the state, including by
14 providing for the promotion and regulation of agricultural
15 commodities and products; the regulation of the>

16 3. Title page, line 6, by striking <agricultural>

17 4. By renumbering as necessary.

By MOMMSEN of Clinton

H-8293 FILED APRIL 6, 2026

HOUSE FILE 2748

H-8298

- 1 Amend House File 2748 as follows:
- 2 1. By striking page 22, line 31, through page 23, line 2.
- 3 2. By renumbering as necessary.

By JACOBY of Johnson

H-8298 FILED APRIL 6, 2026

SENATE FILE 2187

H-8294

1 Amend Senate File 2187, as passed by the Senate, as follows:

2 1. Page 1, line 13, after <States.> by inserting <However,
3 the department may print and issue a temporary paper driver's
4 license or nonoperator's identification card that is valid
5 for three months to a person who is unable to provide proof
6 that the person is a United States citizen. The phrase "Not
7 Valid for Voting" must appear on the face of such a temporary
8 driver's license or nonoperator's identification card.>

9 2. Page 1, after line 13 by inserting:

10 <2. a. A person may present and the department shall accept
11 any of the following documents, including a legible digital or
12 paper copy of such, as proof that the person is a United States
13 citizen:

14 (1) A birth certificate issued by this state or another
15 state, district, territory, or possession of the United States,
16 excluding American Samoa.

17 (2) A certificate of live birth issued in the normal course
18 of operation by a qualified hospital, medical center, birthing
19 center, appropriately licensed medical professional, or person
20 employed as administrative staff to support such professional
21 or institution in this state or another state, district,
22 territory, or possession of the United States, excluding
23 American Samoa.

24 (3) A United States passport, regardless of the expiration
25 date on the passport, but excluding a United States passport
26 or travel document issued to a person born in American Samoa;
27 issued to a person pursuant to the convention relating to the
28 status of refugees, commonly referred to as the 1951 refugee
29 convention; issued to a person pursuant to the convention on
30 the reduction of statelessness, commonly referred to as the
31 1954 statelessness convention; or issued for any other reason
32 to a person who is not a United States citizen.

33 (4) An identification card issued by the United States
34 department of the interior bureau of Indian affairs, or a
35 tribal treaty card or tribal enrollment card issued by a

1 federally recognized tribe or a tribe recognized by this state.

2 (5) A naturalization certificate issued by the United
3 States citizenship and immigration services or other document
4 or method of proof established under the federal Immigration
5 Reform and Control Act of 1986, Pub. L. No. 99-603.

6 b. The department may accept, as proof that a person is a
7 United States citizen, any other document that the department
8 determines sufficiently verifies United States citizenship.>

9 3. Page 1, line 14, by striking <2.> and inserting <3.>

10 4. Page 1, after line 17 by inserting:

11 <Sec. _____. Section 321.189, subsection 2, paragraph a, Code
12 2026, is amended to read as follows:

13 a. Appearing on the driver's license shall be a
14 distinguishing number assigned to the licensee; the licensee's
15 full name, date of birth, sex, and residence address; a color
16 photograph; a physical description of the licensee; the name of
17 the state; the dates of issuance and expiration; and the usual
18 signature of the licensee. The license shall identify the
19 class of vehicle the licensee may operate and the applicable
20 endorsements and restrictions which the department shall
21 require by rule. The word "Non-citizen" must appear at the top
22 of a license issued to a person who does not verify or prove
23 that the person is a United States citizen pursuant to section
24 321.183A.

25 Sec. _____. Section 321.190, subsection 1, paragraph a, Code
26 2026, is amended to read as follows:

27 a. The department shall, upon application and payment
28 of the required fee, issue to an applicant a nonoperator's
29 identification card. To be valid the card shall bear a
30 distinguishing number other than a social security number
31 assigned to the cardholder, the full name, date of birth,
32 sex, residence address, a physical description and a color
33 photograph of the cardholder, the usual signature of the
34 cardholder, and such other information as the department may
35 require by rule. The word "Non-citizen" must appear at the

1 top of a card issued to a person who does not verify or prove
2 that the person is a United States citizen pursuant to section
3 321.183A. An applicant for a nonoperator's identification card
4 shall apply for the card in the manner provided in section
5 321.182, subsections 1 through 3. The card shall be issued to
6 the applicant at the time of application pursuant to procedures
7 established by rule. An applicant for a nonoperator's
8 identification card who is required by 50 U.S.C. app. §451
9 et seq. to register with the United States selective service
10 system shall be registered by the department with the selective
11 service system as provided in section 321.183.

12 Sec. ____ . APPLICABILITY. This Act applies to driver's
13 licenses and nonoperator's identification cards applied for,
14 issued, or renewed on or after March 1, 2027, or the date the
15 department of transportation submits to the Iowa administrative
16 code editor for publication in the Iowa administrative
17 bulletin a statement by the director of transportation that
18 the applicable phase of the department of transportation's
19 new records system is implemented, whichever is earlier. The
20 department shall also forward a copy of the statement to the
21 Iowa Code editor.>

22 5. Title page, line 3, by striking <card.> and inserting
23 <card, including particular information printed on licenses
24 and cards issued under certain circumstances, and including
25 applicability provisions.>

26 6. By renumbering as necessary.

By GOLDING of Linn

[H-8294](#) FILED APRIL 6, 2026

SENATE FILE 2341

H-8302

1 Amend Senate File 2341, as amended, passed, and reprinted by
2 the Senate, as follows:

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

5 <Section 1. REQUIRED SALE OF CERTAIN AIRCRAFT USED FOR
6 EXECUTIVE TRANSPORT. On or before December 31, 2026, the
7 commissioner of public safety shall sell every aircraft that
8 has been used for executive transport if the aircraft was
9 purchased by the department of public safety using moneys
10 from the federal American Rescue Plan Act of 2021, Pub. L.
11 No. 117-2. Proceeds from the sale shall be deposited in the
12 medical assistance fund of the department of health and human
13 services.>

14 2. Title page, by striking lines 1 and 2 and inserting <An
15 Act requiring the sale of certain aircraft.>

By WICHTENDAHL of Linn

H-8302 FILED APRIL 6, 2026

SENATE FILE 2378

H-8296

- 1 Amend Senate File 2378, as passed by the Senate, as follows:
- 2 1. Page 1, after line 22 by inserting:
- 3 <Sec. ____ . Section 414.7, subsection 2, Code 2026, is
- 4 amended to read as follows:
- 5 2. The council may provide for review of variances granted
- 6 by the board of adjustment by the council before the effective
- 7 date of the variances. Any individual affected by the variance
- 8 may appeal the decision of the board of adjustment to the
- 9 city council within sixty days and the effective date of the
- 10 variance shall be stayed until after the council has reviewed
- 11 the appeal. The council may remand a decision to grant a
- 12 variance to the board of adjustment for further study. The
- 13 effective date of the variance is delayed for thirty days from
- 14 the date of the remand. The city council may also overturn
- 15 the decision of the board of adjustment by a vote of at least
- 16 two-thirds of all members of the council, regardless of whether
- 17 an appeal has been brought.>
- 18 2. By renumbering as necessary.

By LAWLER of Johnson

H-8296 FILED APRIL 6, 2026



Fiscal Note

Fiscal Services Division



[HF 2748](#) – Agricultural Programs and Activities (LSB5552HZ)

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Fiscal Note Version – New

Description

[House File 2748](#) relates to various agricultural programs and activities as well as tax changes.

The following divisions of the Bill have little or no fiscal impact:

- Division I — Renewable Fuel Infrastructure.
- Division II — Part A, Promotion.
- Division II — Part B, Choose Iowa Promotion Programs.
- Division II — Part C, Innovation and Revitalization Programs.
- Division III — Animal Health.
- Division IV — Regulation — Weights and Measures.
- Division V — Part A, Grain Dealers.
- Division V — Part B, Grain Operators.
- Division V — Part C, Grain Depositors and Sellers Indemnification.
- Division VI — Part B, Implements of Husbandry.
- Division VII — Agricultural Tourism.
- Division VIII — Land Use.

The following divisions of the Bill have a fiscal impact and are described in further detail below:

- Division VI — Part A , Milk Haulers.
- Division IX — Property Tax Exemption — Qualified Above Ground Storage Tanks.
- Division X — Excise Tax Elimination — Grain Handling.
- Division XI — Sales and Use Tax Exemption — Honeybees.
- Division XII — Income Tax Exemptions.

Division VI, Part A — Milk Haulers

Description

Part A of Division VI increases the maximum weight of the fluid milk products annual permit from 96,000 pounds to 136,000 pounds and requires the Department of Transportation (DOT) to establish administrative rules regarding the minimum distances for axle configurations for milk haulers.

Part A of Division VI takes effect January 1, 2027.

Background

Currently, a fluid milk permit is required for the operation of vehicles or combinations of vehicles transporting fluid milk products to or from a milk plant, receiving station, or transfer station,

exceeding the weight limit defined in Iowa Code section [321.463](#) but not exceeding a gross weight of 96,000 pounds. The fee for an annual fluid milk permit is \$400.

Assumption

The DOT will issue 200 additional annual fluid milk permits at \$400 each.

Fiscal Impact

There will be an increase in revenue to the Road Use Tax Fund of \$80,000 annually.

The DOT may experience some information technology (IT) costs related to updating its truck permitting system, but the impact would be minimal.

Division IX — Property Tax Exemptions — Qualified Above Ground Storage Tanks

Description

Division IX exempts an aboveground storage tank with a storage capacity of 91,000 gallons or less from property taxation, regardless of whether the tank is attached to or unattached from real property.

Division IX makes Iowa Code section [25B.7](#) (State funding of property tax credits and exemptions) inapplicable to the new exemption.

Division IX takes effect upon enactment. The change is retroactive and applies to assessment year (AY) 2026, with property taxes first due and payable in fiscal year (FY) 2028.

Background

Iowa Code section [427A.1](#) specifies that structures and improvements that are attached to land or buildings shall be considered real property and subject to property tax.

Personal property, by contrast, generally consists of property that is not permanently affixed to or attached to real estate. Iowa Code section 427A.1(1) defines personal property for purposes of property taxation as property other than real property. Historically, machinery and equipment used in business operations that are not permanently attached to the land have been treated as personal property rather than taxable real property.

The Iowa Department of Revenue's (IDR's) [Iowa Real Property Appraisal Manual](#) specifies how above ground storage tanks are to be assessed and valued by assessors. The portion that pertains to the assessment and value of above ground tanks begins with tank capacities as low as 1,000 gallons (133.7 cubic feet).

Iowa law also requires [annual registration](#) of above-ground storage tanks through the Iowa Department of Inspections, Appeals, and Licensing (DIAL) under Iowa Code chapter [455G](#). Tanks meeting statutory size and substance thresholds must report information including tank capacity and location. However, the DIAL registration is not designed for property tax administration purposes and does not identify whether a tank is assessed as real property or personal property.

The classification of certain above ground storage tanks for property tax purposes is currently the subject of litigation before the Iowa Supreme Court in *McDermott Oil Co. v. Dubuque County Board of Review*, No. [20-1619](#). The case involves the assessment of bulk storage tanks and

whether they constitute taxable real property improvements. As of the publication of this document, a final decision has not been issued.

Assessment practices for aboveground storage tanks may vary by county depending on factual determinations regarding attachment and improvement status.

Assumptions

- Iowa law currently includes an aboveground storage tank as real property and subject to property tax as long as the tank is not determined to be property that is “ordinarily removed when the owner of the property moves to another location.”
- Aboveground storage tanks are classified as commercial or industrial (C/I) property for property tax purposes.
- A review of 15 assessor areas in Iowa conducted by the Iowa State Association of Assessors determined that assessed aboveground storage tanks represent 0.48% of all the C/I value within those assessor areas. This percentage is assumed to apply to all 106 assessor areas within the State.
- The statewide total C/I taxed value for AY 2025 is \$60.563 billion. Aboveground storage tanks are assumed to represent 0.48% of that statewide amount, or \$261.8 million. Of this valuation, 90.6% is assumed to be 91,000 gallons or less and exempt.
- The statewide average C/I property tax rate for FY 2026 is \$37.70 per \$1,000 of taxed value. Of that \$37.70 tax rate, \$5.40 represents the school finance basic levy.
- By action of the State school aid formula, property tax exemptions increase the State General Fund appropriation to schools by \$5.40 per \$1,000 of exempted value.
- The preceding three assumptions combined result in the following fiscal impact, should the full value of all currently taxed aboveground storage tanks become exempt from property tax (beginning with FY 2027):
 - A projected decrease in annual property taxes owed by owners of aboveground storage tanks of \$10.9 million.
 - A projected increase in the annual State General Fund appropriation for school aid of \$1.6 million.
 - A projected decrease in annual local government property tax revenue of \$9.4 million.
- Division IX of the bill would allow tanks to qualify for property tax exemption that do not qualify under current law.

Fiscal Impact

Division IX of the Bill will increase the annual State General Fund appropriation for school aid and decrease annual local government property tax revenue. Division IX leaves in place the requirement that to qualify for the exemption, the aboveground tank must be property that is ordinarily removed when the owner of the property moves to another location. However, Division IX expands the existing exemption by allowing it to apply to all tanks 91,000 gallons or less.

If the enactment of this Bill results in a property tax exemption applicable to all aboveground storage tanks 91,000 gallons or less, the annual State General Fund appropriation for school aid is projected to increase \$1.6 million and annual local government property tax revenue is projected to decrease \$9.4 million. The annual fiscal impacts would begin with FY 2027.

Division X — Excise Tax Elimination — Grain Handling

Description

Division X of the Bill repeals the grain handling excise tax of one-fourth mil per bushel (\$0.00025 per bushel) upon all grain handled. Iowa Code section [25B.7](#) (State Funding of Property Tax Credits and Exemptions) is made inapplicable to this tax change. Division X of the Bill applies to tax years beginning on or after January 1, 2027.

Background

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

Grain is defined as wheat, corn, barley, oats, rye, flaxseed, field peas, soybeans, grain sorghums, spelts, and other products that are usually stored in grain elevators.

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

Assumptions

- Taxes based on assessments for a given assessment year are credited in the fiscal year beginning in the subsequent calendar year.
- The amount of grain handled statewide in AY 2025 was 5.672 billion bushels. The amount of grain handled is assumed to remain steady over the forecast period.

Fiscal Impact

Division X of the Bill is estimated to decrease annual local government revenue by approximately \$1.4 million each fiscal year beginning in FY 2029.

Division XI — Sales and Use Tax Exemption — Honeybees

Description

Division XI of the Bill exempts the sale of honeybees from the sales and use tax. This Division is effective July 1, 2026 (FY 2027).

Background

The apiculture, or beekeeping, industry is comprised of establishments primarily engaged in the raising of bees. Apiculture products include honey, bees, royal jelly, bees' wax, propolis, venom, pollen, and other bee products.

Assumptions

- The volume of honeybee sales will not change during the projection period.
- The estimated taxable sales in the apiculture sector is estimated at less than \$350,000 annually.
- Honeybees account for 50.0% of taxable apiculture sales.
- The estimated value of purchases made exempt under the Bill is assumed to increase by 2.4% annually.

- Secure an Advanced Vision for Education (SAVE) refunds are 1.0% of taxable expenditures. Local Option Sales Tax (LOST) distributions are estimated to be 0.95% of taxable expenditures.

Fiscal Impact

Division XI of the Bill is estimated to decrease annual revenues to the General Fund, the SAVE Fund, and the LOST by the amounts in **Figure 1**.

Figure 1 — Division XI Fiscal Impact

	General Fund	SAVE	LOST
FY 2027	\$ -8,800	\$ -1,800	\$ -1,700
FY 2028	-9,000	-1,800	-1,700
FY 2029	-9,200	-1,800	-1,700
FY 2030	-9,400	-1,900	-1,800
FY 2031	-9,600	-1,900	-1,900

Division XII, Income Tax Exemptions — Part A, Farm Tenancies

Description

Part A of Division XII of the Bill allows the net income from a farm tenancy agreement for an entity taxed as a disregarded entity, a partnership for federal tax purposes, an S corporation, a trust, or an estate to be deducted from the net individual income tax for a retired farmer who materially participated in a farming business for 10 or more years.

Part A of Division XII of the Bill is effective for tax years beginning on or after January 1, 2027.

Background

Iowa Code section [422.7](#) details how net income is computed for federal income tax purposes with State adjustments. Farm tenancy income covering real property held by an individual for 10 or more years is eligible to be subtracted from net income for State tax purposes. Currently, Iowa Code section 422.7(14)(e) does not allow an entity taxed as a partnership for federal tax purposes, an S corporation, a trust, or an estate to deduct net income from a farm tenancy agreement for the net individual income tax. The Bill would remove this ineligibility.

Assumptions

- According to the Iowa Department of Revenue (IDR), Part A of Division XII of the Bill will require updating forms, changing administrative rules, and other related costs that cannot be estimated at this time due to lack of information and are not included in this **Fiscal Note**.
- Retired farmers aged 55 and older who receive farm income from partnerships will have received at least 10 years of farm income during their entire working lives and will be eligible for the deduction. According to the IDR, the total farm rental income from partnerships that is passed through to qualified retired farmers is estimated to be \$80.7 million in tax year (TY) 2022.
- Retired farmers who receive farm income from S corporations in 5 of the prior 10 tax years will have received at least 10 years of farm income during their entire working lives and will be eligible for the deduction. According to the IDR, the total farm rental income from S corporations that is passed through to qualified retired farmers is estimated to be \$27.4 million in TY 2022.
- Retired farmers who receive farm income from estates and trusts in 5 of the prior 7 tax years will have received at least 10 years of farm income during their entire working lives and will be eligible for the deduction. According to the IDR, the total farm rental income from estates

and trusts that is passed through to qualified retired farmers is estimated to be \$10.1 million in TY 2022.

- Qualified total farm rental income for the entities in this **Fiscal Note** is estimated to be \$132.9 million in TY 2027 and will grow annually to \$146.1 million by TY 2031.
- The average growth rate in qualified total farm rental income for entities from TY 2026 to TY 2031 is 2.4%.
- The marginal individual income tax rate per tax year is 3.80%.
- The fiscal impact of a tax year would be realized in the following fiscal year, with the first impact from Part A in FY 2028.
- The income tax rate is a flat 3.8% for all taxpayers.
- The [income surtax for schools](#) is a local option tax that is based on a taxpayer’s lowa income tax liability. Law changes that lower lowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this estimate, the surtax is assumed to equal 2.7% of State individual income tax liability.

Fiscal Impact

The proposed deductions from the individual income tax in Part A of Division XII are estimated to decrease net individual income tax liability and State General Fund revenue, and the decrease in tax liability is also estimated to decrease the statewide local option income surtax for schools as shown in **Figure 2**.

Figure 2 — Division XII, Part A Fiscal Impact

Fiscal Year	General Fund	Local Option Income Surtax
FY 2028	\$ -5,100,000	\$ -136,000
FY 2029	-5,200,000	-140,000
FY 2030	-5,300,000	-143,000
FY 2031	-5,400,000	-146,000
FY 2032	-5,500,000	-150,000

Division XII, Income Tax Exemptions — Part B, Veterinary Practice

Description

Part B of Division XII of the Bill allows a licensed veterinarian participating in the Rural Veterinarian Loan Repayment Program to deduct loan repayments from net income, up to \$15,000 per tax year and \$60,000 for all tax years combined. The deduction cannot exceed the amount of the outstanding eligible loan.

Background

The [Rural Iowa Veterinarian Loan Repayment Program](#) is administered by the Higher Education Division of the Iowa Department of Education (DE) and provides loan repayments for veterinarians who agree to practice in rural service commitment areas or veterinary shortage areas for at least four years. 2025 Iowa Acts, chapter [157](#) (FY 2026 Education Appropriations Act) appropriated \$700,000 from the General Fund to the Program.

Assumptions

- The first year of the deduction in Part B of Division XII is TY 2026 (FY 2027).
- According to the DE, there are approximately \$180,000 in new awards annually to 12 Rural Veterinarian Loan Repayment Program participants, averaging \$15,000 per awardee.

- There are 48 total participants in the Program at any given time, totaling \$720,000 in annual award payments.
- The total annual amount of income deducted is estimated to be \$720,000 annually.
- The income tax rate is a flat 3.8% for all taxpayers.
- The income surtax for schools is a local option tax that is based on a taxpayer’s Iowa income tax liability. Law changes that lower Iowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this estimate, the surtax is assumed to equal 2.7% of State individual income tax liability.

Fiscal Impact

The proposed deductions from the individual income tax in Part B of Division XII are estimated to decrease net individual income tax liability and State General Fund revenue by \$27,000 annually beginning in FY 2027.

The decrease in tax liability due to Part B of Division XII is also estimated to decrease the statewide local option income surtax for schools by less than \$1,000 annually.

Fiscal Impact Summary

Part A of Division VI will increase revenue to the Road Use Tax Fund by \$80,000 annually and may cause the DOT to incur IT costs related to updating their truck permitting system, but the impact will be minimal.

Division IX will increase the annual State General Fund appropriation for school aid by \$1.6 million and decrease annual local government property tax revenue by \$9.4 million beginning in FY 2027.

Division X will decrease annual local government revenue by approximately \$1.4 million annually beginning in FY 2029.

Division XI will decrease annual revenues to the General Fund, the SAVE Fund, and the LOST by the amounts in **Figure 3**.

Figure 3 — Division XI Fiscal Impact

	General Fund	SAVE	LOST
FY 2027	\$ -8,800	\$ -1,800	\$ -1,700
FY 2028	-9,000	-1,800	-1,700
FY 2029	-9,200	-1,800	-1,700
FY 2030	-9,400	-1,900	-1,800
FY 2031	-9,600	-1,900	-1,900

The proposed deductions from the individual income tax in **Part A of Division XII** are estimated to decrease net individual income tax liability and State General Fund revenue, and the decrease in tax liability is also estimated to decrease the statewide local option income surtax for schools as shown in **Figure 4**.

Figure 4 — Division XII, Part A Fiscal Impact

Fiscal Year	General Fund	Local Option Income Surtax
FY 2028	\$ -5,100,000	\$ -136,000
FY 2029	-5,200,000	-140,000
FY 2030	-5,300,000	-143,000
FY 2031	-5,400,000	-146,000
FY 2032	-5,500,000	-150,000

The proposed deductions from the individual income tax in **Part B of Division XII** are estimated to decrease net individual income tax liability and State General Fund revenue by \$27,000 annually beginning in FY 2027.

The decrease in tax liability due to **Part B of Division XII** is also estimated to decrease the statewide local option income surtax for schools by less than \$1,000 annually.

Sources

- Iowa State Association of Assessors
- Department of Management property tax rate and value files
- Iowa Department of Revenue
- Legislative Services Agency analysis
- Iowa Department of Education

/s/ Jennifer Acton

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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.
