

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

April 7, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 1050	H-8325	Filed	BODEN of Warren
HF 2254	H-8319	Filed	RECEIVED FROM THE SENATE
HF 2596	H-8322	Filed	RECEIVED FROM THE SENATE
HF 2678	H-8318	Adopted	LAWLER of Johnson
HF 2717	H-8326	Filed	WILLS of Dickinson
HF 2748	H-8327	Filed	SORENSEN of Adair
HF 2753	H-8314	Filed	R. JOHNSON of Polk
HF 2756	H-8324	Filed	VONDRAN of Scott
SF 473	H-8320	Filed	WESSEL-KROESCHELL of Story
SF 2231	H-8307	Filed	MATSON of Polk
SF 2231	H-8308	Filed	MATSON of Polk
SF 2231	H-8309	Filed	MATSON of Polk
SF 2231	H-8310	Filed	MATSON of Polk
SF 2231	H-8311	Filed	MATSON of Polk
SF 2231	H-8312	Filed	MATSON of Polk
SF 2231	H-8313	Filed	LEVIN of Johnson

SF 2231	H-8315	Filed	FETT of Warren
SF 2231	H-8316	Filed	FETT of Warren
SF 2263	H-8321	Filed	HOLT of Crawford
SF 2399	H-8317	Filed	RECEIVED FROM THE SENATE
SF 2428	H-8306	Adopted	WHEELER of Sioux
SF 2428	H-8323	Adopted	WHEELER of Sioux

Fiscal Notes

[SF 2470](#) — [Prediction Market Taxation](#) (LSB5288SV)

HOUSE FILE 1050

H-8325

- 1 Amend House File 1050 as follows:
- 2 1. Page 1, line 1, by striking <2025> and inserting <2026>
- 3 2. Page 1, line 2, by striking <subsection> and inserting
- 4 <subsections>
- 5 3. Page 1, after line 7 by inserting:
- 6 <NEW SUBSECTION. 6B. Notwithstanding the other provisions
- 7 of this section, a structure shall not be assessed and taxed as
- 8 real property if the structure is not anchored to a permanent
- 9 foundation except by the structure's own weight.>
- 10 4. Page 1, line 14, by striking <2025> and inserting <2026>
- 11 5. Title page, by striking lines 1 through 3 and inserting
- 12 <An Act relating to the assessment of property containing
- 13 certain structures and including effective date and retroactive
- 14 applicability provisions.>

By BODEN of Warren

H-8325 FILED APRIL 7, 2026

SENATE AMENDMENT TO
HOUSE FILE 2254

H-8319

1 Amend House File 2254, as passed by the House, as follows:

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

4 <Section 1. Section 262.9, Code 2026, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 43. *a.* Develop a policy that prohibits
7 the university of Iowa hospitals and clinics from including a
8 noncompete clause in an employment contract with an advanced
9 registered nurse practitioner, a licensed practical nurse, a
10 pharmacist, a physician, a physician assistant, or a registered
11 nurse.

12 *b.* This subsection applies to all employment contracts
13 between an advanced registered nurse practitioner, a licensed
14 practical nurse, a pharmacist, a physician, a physician
15 assistant, or a registered nurse and the university of Iowa
16 hospitals and clinics entered into, extended, or renewed on or
17 after the effective date of this Act.

18 *c.* For purposes of this subsection:

19 (1) "*Advanced registered nurse practitioner*" means the same
20 as defined in section 152.1.

21 (2) "*Licensed practical nurse*" means an individual licensed
22 under chapter 152.

23 (3) "*Noncompete clause*" means any restriction on the right
24 of an advanced registered nurse practitioner, a licensed
25 practical nurse, a pharmacist, a physician, a physician
26 assistant, or a registered nurse to practice in any geographic
27 area or for a defined period of time upon the termination of
28 an employment contract between the advanced registered nurse
29 practitioner, licensed practical nurse, pharmacist, physician,
30 physician assistant, or registered nurse and the university of
31 Iowa hospitals and clinics.

32 (4) "*Pharmacist*" means the same as defined in section
33 155A.3.

34 (5) "*Physician*" means an individual licensed under chapter
35 148.

H-8319 (Continued)

1 (6) "*Physician assistant*" means the same as defined in
2 section 148C.1.

3 (7) "*Registered nurse*" means an individual licensed under
4 chapter 152.

5 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate
6 importance, takes effect upon enactment.>

H-8319 FILED APRIL 7, 2026

SENATE AMENDMENT TO
HOUSE FILE 2596

H-8322

1 Amend House File 2596, as amended, passed, and reprinted by
2 the House, as follows:

3 1. By striking page 1, line 3, through page 2, line 32, and
4 inserting:

5 <Section 1. Section 203.3, subsection 4, paragraph b, Code
6 2026, is amended by striking the paragraph and inserting in
7 lieu thereof the following:

8 *b.* The grain dealer shall submit, as required by the
9 department, a financial statement that is accompanied by
10 an unqualified opinion based upon an audit performed by a
11 certified public accountant licensed in this state. However,
12 the department may accept a qualification in an opinion that
13 is unavoidable by any audit procedure that is permitted under
14 generally accepted accounting principles. An opinion that
15 is qualified because of a limited audit procedure or because
16 the scope of an audit is limited shall not be accepted by
17 the department. The department shall not require that a
18 grain dealer submit more than one such unqualified opinion
19 per year. The grain dealer, except as provided in section
20 203.15, may elect to submit a financial statement that is
21 accompanied by the report of a certified public accountant
22 licensed in this state that is based upon a review performed
23 by the certified public accountant in lieu of the audited
24 financial statement specified in this paragraph. However, at
25 any time the department may require a financial statement that
26 is accompanied by the report of a certified public accountant
27 licensed in this state that is based upon a review performed
28 by a certified public accountant if the department has good
29 cause. A grain dealer shall submit financial statements to
30 the department in addition to those required in this paragraph
31 if the department determines that it is necessary to verify
32 the grain dealer's financial status or compliance with this
33 subsection.

34 Sec. _____. Section 203.3, subsection 5, paragraph b, Code
35 2026, is amended by striking the paragraph and inserting in

1 lieu thereof the following:

2 *b.* The grain dealer shall submit, as required by the
3 department, a financial statement that is accompanied by
4 an unqualified opinion based upon an audit performed by a
5 certified public accountant licensed in this state. However,
6 the department may accept a qualification in an opinion that
7 is unavoidable by any audit procedure that is permitted under
8 generally accepted accounting principles. An opinion that
9 is qualified because of a limited audit procedure or because
10 the scope of an audit is limited shall not be accepted by the
11 department. The department shall not require that a grain
12 dealer submit more than one such unqualified opinion per year.
13 The grain dealer may elect, however, to submit a financial
14 statement that is accompanied by the report of a certified
15 public accountant licensed in this state that is based upon
16 a review performed by the certified public accountant in
17 lieu of the audited financial statement specified in this
18 paragraph. However, at any time the department may require
19 a financial statement that is accompanied by the report of a
20 certified public accountant licensed in this state that is
21 based upon a review performed by a certified public accountant
22 if the department has good cause. A grain dealer shall submit
23 financial statements to the department in addition to those
24 required in this paragraph if the department determines that it
25 is necessary to verify the grain dealer's financial status or
26 compliance with this section.>

27 2. Page 4, after line 3 by inserting:

28 <Sec. _____. Section 203.15, subsection 4, Code 2026, is
29 amended by striking the subsection and inserting in lieu
30 thereof the following:

31 4. *a.* A grain dealer shall not purchase grain on
32 credit-sale contract during any time period in which the grain
33 dealer fails to maintain fifty cents of net worth for each
34 outstanding bushel of grain purchased under credit. The grain
35 dealer may maintain a deficiency bond or an irrevocable letter

1 of credit in the amount of two thousand dollars for each one
2 thousand dollars or fraction thereof of deficiency in net
3 worth.

4 *b.* A grain dealer who is also a warehouse operator licensed
5 by the department under chapter 203C or the United States
6 department of agriculture under the United States Warehouse
7 Act, and who does not have a sufficient quantity or quality
8 of grain to satisfy the warehouse operator's obligations
9 based on an examination by the department or the United
10 States department of agriculture shall not purchase grain on
11 credit-sale contract to correct the shortage of grain.

12 *c.* (1) A grain dealer must meet at least either of the
13 following conditions:

14 (a) The grain dealer's last financial statement required
15 to be submitted to the department pursuant to section 203.3
16 is accompanied by an unqualified opinion based upon an audit
17 performed by a certified public accountant licensed in this
18 state.

19 (b) The grain dealer files a bond with the department in
20 the amount of one hundred thousand dollars payable to the
21 department.

22 (2) (a) The bond filed with the department under this
23 paragraph shall be used to indemnify sellers for losses
24 resulting from a breach of a credit-sale contract as provided
25 by rules adopted by the department. The rules shall include
26 but are not limited to procedures and criteria for providing
27 notice, filing claims, valuing losses, and paying claims. The
28 bond provided in this paragraph shall be in addition to any
29 other bond required in this chapter.

30 (b) The bond shall not be canceled by the issuer on less
31 than ninety days' notice by certified mail to the department
32 and the principal. However, if an adequate replacement bond
33 is filed with the department, the department may authorize
34 the cancellation of the original bond before the end of the
35 ninety-day period.

1 (c) If an adequate replacement bond is not received by the
2 department within sixty days of the issuance of the notice of
3 cancellation, the department shall suspend the grain dealer's
4 license. The department shall cause an inspection of the
5 licensed grain dealer immediately at the end of the sixty-day
6 period. If a replacement bond is not filed within another
7 thirty days following the suspension, the department shall
8 revoke the grain dealer's license.

9 (3) When a license is revoked, the department shall provide
10 notice of the revocation by ordinary mail to the last known
11 address of each holder of an outstanding credit-sale contract
12 and all known sellers.>

13 3. By striking page 4, line 6, through page 5, line 34, and
14 inserting:

15 <Sec. _____. Section 203C.6, subsection 4, paragraph b, Code
16 2026, is amended by striking the paragraph and inserting in
17 lieu thereof the following:

18 b. The warehouse operator shall submit, as required by
19 the department, a financial statement that is accompanied by
20 an unqualified opinion based upon an audit performed by a
21 certified public accountant licensed in this state. However,
22 the department may accept a qualification in an opinion that
23 is unavoidable by any audit procedure that is permitted under
24 generally accepted accounting principles. An opinion that
25 is qualified because of a limited audit procedure or because
26 the scope of an audit is limited shall not be accepted by the
27 department. The department shall not require that a warehouse
28 operator submit more than one such unqualified opinion per
29 year. The warehouse operator may elect, however, to submit
30 a financial statement that is accompanied by the report of
31 a certified public accountant licensed in this state that
32 is based upon a review performed by the certified public
33 accountant in lieu of the audited financial statement specified
34 in this paragraph. However, at any time the department may
35 require a financial statement that is accompanied by the report

1 of a certified public accountant licensed in this state that is
2 based upon a review performed by a certified public accountant
3 if the department has good cause. A warehouse operator shall
4 submit financial statements to the department in addition to
5 those required in this paragraph if the department determines
6 that it is necessary to verify the warehouse operator's
7 financial status or compliance with this subsection.

8 Sec. _____. Section 203C.6, subsection 5, paragraph b, Code
9 2026, is amended by striking the paragraph and inserting in
10 lieu thereof the following:

11 *b.* The warehouse operator shall submit, as required by
12 the department, a financial statement that is accompanied by
13 an unqualified opinion based upon an audit performed by a
14 certified public accountant licensed in this state. However,
15 the department may accept a qualification in an opinion that
16 is unavoidable by any audit procedure that is permitted under
17 generally accepted accounting principles. An opinion that
18 is qualified because of a limited audit procedure or because
19 the scope of an audit is limited shall not be accepted by the
20 department. The department shall not require that a warehouse
21 operator submit more than one such unqualified opinion per
22 year. The warehouse operator may elect, however, to submit
23 a financial statement that is accompanied by the report of
24 a certified public accountant licensed in this state that
25 is based upon a review performed by the certified public
26 accountant in lieu of the audited financial statement specified
27 in this paragraph. However, at any time the department may
28 require a financial statement that is accompanied by the report
29 of a certified public accountant licensed in this state that is
30 based upon a review performed by a certified public accountant
31 if the department has good cause. A warehouse operator shall
32 submit financial statements to the department in addition to
33 those required in this paragraph if the department determines
34 that it is necessary to verify the warehouse operator's
35 financial status or compliance with this subsection.>

H-8322 (Continued)

1 4. By renumbering as necessary.

H-8322 FILED APRIL 7, 2026

HOUSE FILE 2678

H-8318

1 Amend the amendment, H-8123, to House File 2678, as follows:

2 1. Page 1, line 4, by striking <FOREIGN>

3 2. Page 1, after line 20 by inserting:

4 <Sec. _____. Section 10B.1, Code 2026, is amended by adding
5 the following new subsections:

6 NEW SUBSECTION. 1A. *a.* "*Business entity*" means a person,
7 formed under the statutes of this state or another jurisdiction
8 for purposes of engaging in a commercial activity on a profit,
9 cooperative, or not-for-profit basis, including but not
10 limited to a corporation or entity taxed as a corporation
11 under the Internal Revenue Code, nonprofit corporation,
12 cooperative or cooperative association, partnership, limited
13 partnership, limited liability company, limited liability
14 partnership, investment company, joint stock company, joint
15 stock association, or trust, including but not limited to a
16 business trust.

17 *b.* "*Business entity*" does not include a family farm
18 corporation, family farm limited liability company, family
19 trust, revocable trust, testamentary trust, or family farm
20 unincorporated nonprofit association, each as defined in
21 section 9H.1.

22 NEW SUBSECTION. 10A. "*Out-of-state business entity*" means
23 a business entity formed under the statutes of any of the
24 following:

25 *a.* A state of the United States, other than Iowa.

26 *b.* A territory of the United States.

27 NEW SUBSECTION. 10B. "*Out-of-state individual*" means an
28 individual who is domiciled in any of the following:

29 *a.* A state of the United States, other than Iowa.

30 *b.* A territory of the United States.

31 Sec. _____. Section 10B.1, subsection 11, Code 2026, is
32 amended by adding the following new paragraphs:

33 NEW PARAGRAPH. *Of.* An out-of-state business entity holding
34 an interest in agricultural land in this state, including a
35 general partnership in which a partner is domiciled in another

1 state, or territory, of the United States.

2 NEW PARAGRAPH. *00f.* An out-of-state individual holding an
3 interest in agricultural land in this state.

4 Sec. _____. Section 10B.3, Code 2026, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. 5A. A person not described in this section
7 who is an authorized representative of an out-of-state business
8 entity or an out-of-state individual.

9 Sec. _____. Section 10B.4, subsection 2, Code 2026, is amended
10 by adding the following new paragraph:

11 NEW PARAGRAPH. *0b.* If the reporting entity is a general
12 partnership, the name of and address of each partner who
13 resides in another state, or territory, of the United States.>

14 3. By striking page 1, line 23, through page 2, line 21, and
15 inserting:

16 <2. a. Information Except as provided in reports paragraph
17 "b" and section 10B.5A, a report required in to be filed under
18 this chapter is a confidential record as provided in section
19 22.7. The attorney general may have access to the reports, and
20 may use information in the reports in any action to enforce
21 state law, including but not limited to chapters 9H and 9I.
22 The reports shall be made available to members of the general
23 assembly and appropriate committees of the general assembly
24 in order to determine the extent that agricultural land is
25 held in this state by corporations and other business and
26 foreign entities and the effect of such land ownership upon the
27 economy of this state. The secretary of state shall assist any
28 committee of the general assembly studying these issues.

29 b. A report filed under this chapter is not a confidential
30 record if the reporting entity is any of the following:

31 (1) A foreign business, foreign government, or nonresident
32 alien.

33 (2) An out-of-state business entity or an out-of-state
34 individual.

35 Sec. _____. Section 10B.5A, Code 2026, is amended to read as

1 follows:

2 **10B.5A Annual summary to governor and general assembly.**

3 1. The secretary of state shall prepare an annual summary of
4 foreign and out-of-state agricultural landholding.

5 2. a. The summary must ~~be~~ include a report summarizing
6 the compiled information for agricultural landholdings by
7 foreign businesses, foreign governments, and nonresident aliens
8 included in the current registrations filed pursuant to section
9 9I.7 and the last reports filed pursuant to section 10B.4.

10 b. The summary must include a report summarizing the
11 compiled information for agricultural landholding by
12 out-of-state business entities and out-of-state individuals
13 included in the last reports filed pursuant to section 10B.4.

14 3. The information described in subsection 2, is not a
15 confidential record as provided in section 22.7. The attorney
16 general may have access to the annual summary and may use
17 information in the annual summary in any action to enforce
18 state law, including but not limited to chapters 9H and 9I, and
19 this chapter. The annual summary shall be made available to
20 the governor, members of the general assembly, and appropriate
21 committees of the general assembly in order to determine the
22 extent that agricultural land is held in this state by foreign
23 entities and the effect of such land ownership upon the economy
24 of this state. Upon request, the secretary of state shall
25 assist any committee of the general assembly studying these
26 issues.>>

27 4. By renumbering as necessary.

By LAWLER of Johnson

H-8318 FILED APRIL 7, 2026

ADOPTED

HOUSE FILE 2717

H-8326

1 Amend House File 2717 as follows:

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

3 <DIVISION I

4 RULEMAKING PROCESS — LEGISLATIVE REVIEW, DELAY, AND APPROVAL
5 OF RULES>

6 2. By striking page 1, line 32, through page 2, line 1, and
7 inserting <administrative bulletin created pursuant to section
8 2B.5A. The legislative services agency shall provide the
9 chairpersons and ranking members of the appropriate standing
10 committees of the general assembly a means to receive an
11 electronic copy of the notice for additional study. Any notice
12 of intended action>

13 3. Page 5, by striking lines 31 through 35.

14 4. By striking page 6, line 11, through page 10, line 33,
15 and inserting:

16 <Sec. _____. Section 17A.8, subsections 1, 5, and 6, Code
17 2026, are amended to read as follows:

18 1. There is created the "Administrative Rules Review
19 Committee." The committee shall be bipartisan and shall be
20 composed of the following members:

21 a. ~~Three~~ Five senators appointed by the majority leader of
22 the senate and ~~two~~ three senators appointed by the minority
23 leader of the senate. The members appointed by the majority
24 leader of the senate, other than the chairperson, shall be
25 chairpersons of standing committees of the senate.

26 b. ~~Three~~ Five representatives appointed by the
27 speaker of the house of representatives and ~~two~~ three
28 representatives appointed by the minority leader of the house
29 of representatives. The members appointed by the speaker of
30 the house, other than the chairperson, shall be chairpersons of
31 standing committees of the house of representatives.

32 5. a. A regular committee meeting shall be held at the
33 seat of government on the second Tuesday of each month or on an
34 alternative date established by the committee. An additional
35 committee meeting shall be held in each month in which the

1 general assembly is convened for a regular session. The
2 chairperson may waive the requirement for an additional meeting
3 in a month in which a regular session of the general assembly
4 adjourns. Unless impracticable, in advance of each such
5 meeting the subject matter to be considered shall be published
6 in the Iowa administrative bulletin.

7 b. A special committee meeting may be called by the
8 chairperson at any place in the state and at any time. Unless
9 impracticable, in advance of each special meeting notice of
10 the time and place of such meeting and the subject matter to
11 be considered shall be published in the Iowa administrative
12 bulletin.

13 6. The committee shall meet for the purpose of selectively
14 reviewing rules, whether proposed or in effect. The committee
15 shall review a notice of intended action classified as a major
16 rule pursuant to section 17A.4, subsection 1, paragraph "a",
17 before the earliest date on which the proposed rule could
18 be adopted pursuant to that paragraph. The committee shall
19 review a rule adopted under section 17A.5, subsection 2,
20 paragraph "b", and classified as a major rule pursuant to
21 section 17A.4, subsection 1, paragraph "a", or section 17A.5,
22 subsection 3, within thirty-five days of the publication of
23 the adopted rule in the Iowa administrative bulletin. The
24 committee shall review any other adopted rule classified as a
25 major rule pursuant to section 17A.4, subsection 1, paragraph
26 "a", or section 17A.5, subsection 3, before its effective
27 date. A regular or special committee meeting shall be open to
28 the public and an interested person may be heard and present
29 evidence. The committee may require a representative of an
30 agency whose rule or proposed rule is under consideration
31 to attend a committee meeting. The committee may request
32 additional information about a rule from an agency.

33 Sec. _____. Section 17A.8, subsection 4, Code 2026, is amended
34 by adding the following new paragraph:

35 NEW PARAGRAPH. c. The administrative rules review

1 committee may establish a subcommittee of three members of
2 the general assembly for the purpose of providing additional
3 review of a proposed or adopted major rule. The chairperson
4 of the subcommittee shall be a member of a standing committee
5 appropriate for the subject matter of the major rule. At
6 least two members of the subcommittee shall be members of the
7 administrative rules review committee. The subcommittee may
8 request additional information about the major rule from the
9 agency that proposed or adopted the major rule and require
10 a representative of the agency to attend a meeting of the
11 subcommittee or the committee and respond to questions from
12 subcommittee or committee members. The subcommittee may
13 provide recommendations and other information regarding the
14 major rule to the committee.

15 Sec. _____. Section 17A.8, Code 2026, is amended by adding the
16 following new subsection:

17 NEW SUBSECTION. 11. a. Upon a vote of the majority of
18 its members, the administrative rules review committee may
19 delay the effective date of a rule for approval by the general
20 assembly, unless the rule is adopted under section 17A.5,
21 subsection 2, paragraph "b". If the rule is adopted under
22 section 17A.5, subsection 2, paragraph "b", the committee,
23 within thirty-five days of the publication of the rule in the
24 Iowa administrative bulletin and upon a vote of the majority
25 of its members, may suspend the applicability of the rule for
26 approval by the general assembly. The committee may delay the
27 effective date or suspend the applicability of a rule if it
28 determines any of the following:

29 (1) The rule lacks adequate statutory authority.

30 (2) The rule imposes costs, burdens, or mandates on the
31 private sector that are not justified by the regulatory
32 analysis required by section 17A.4A.

33 (3) The agency failed to comply with a requirement of this
34 chapter in its rulemaking process.

35 (4) The rule raises significant policy concerns that

1 warrant review by the general assembly.

2 *b.* The committee shall refer the rule to the speaker of the
3 house of representatives and the president of the senate. The
4 referral shall be in writing and shall include the committee's
5 specific determination under paragraph "a", subparagraphs
6 (1) through (4), the committee's findings regarding the
7 determination, and any other information the committee deems
8 appropriate. The committee shall make the referral within ten
9 days of the vote under paragraph "a". The administrative code
10 editor shall publish the referral in the Iowa administrative
11 bulletin.

12 *c.* The rule shall not become effective or applicable unless
13 it is approved by the general assembly. A rule that is not
14 approved shall not become effective or applicable. The general
15 assembly may approve a rule by passage of a joint resolution.
16 The rule shall become effective or applicable on the effective
17 date of the joint resolution.

18 *d.* (1) If the effective date of a rule is delayed or the
19 applicability of a rule is suspended under this subsection
20 while the general assembly is not in session, and the governor
21 determines that the rule must become effective or applicable
22 immediately due to a requirement of federal law, a condition of
23 federal funding, or a state of disaster emergency proclaimed
24 by the governor pursuant to section 29C.6, the governor may
25 request temporary approval of the rule by the legislative
26 council. The rule shall become effective or applicable
27 upon temporary approval by the legislative council. A rule
28 temporarily approved by the legislative council shall cease to
29 be effective or applicable upon the adjournment of the next
30 regular session of the general assembly unless the general
31 assembly approves the rule by passage of a joint resolution
32 before adjournment. A rule that ceases to be applicable shall
33 cease to be effective on the same date. The rule shall remain
34 effective or applicable if approved.

35 (2) As soon as practicable, but no sooner than two weeks

1 after publication of notice pursuant to paragraph "e", the
2 administrative code editor shall remove a rule that has ceased
3 to be effective or applicable from the Iowa administrative
4 code.

5 e. The administrative code editor shall publish notice of a
6 delayed effective date or of applicability that was suspended,
7 and that a rule has been approved or ceased to be effective, in
8 the Iowa administrative code and bulletin.

9 f. Action by the committee under this subsection shall not
10 be construed to preclude any of the following:

11 (1) Any other action on a rule by the committee authorized
12 by this chapter, including but not limited to subsections 9 and
13 10.

14 (2) Enactment of legislation relating to a rule by the
15 general assembly.

16 (3) Further rulemaking by an agency.

17 Sec. ____ . NEW SECTION. 17A.19A **Judicial review — major**
18 **rules.**

19 1. In addition to any other action permitted under section
20 17A.19, an aggrieved or adversely affected person or party may
21 bring an action in district court concerning a major rule.
22 The district court shall have jurisdiction to do all of the
23 following:

24 a. Engage in de novo review of whether a rule is a major
25 rule.

26 b. Determine whether an agency complied with the
27 requirements of this chapter relating to major rules.

28 c. Determine when or if a rule alleged to be a major rule
29 became effective.

30 2. The approval of a major rule by the general assembly
31 pursuant to section 17A.8, subsection 11, shall not do any of
32 the following:

33 a. Extinguish or otherwise affect any legal claim, whether
34 substantive or procedural, concerning any alleged legal defect
35 of the major rule.

H-8326 (Continued)

1 *b.* Be construed as a grant or modification of statutory
2 authority by the general assembly for the adoption of the major
3 rule.

4 *c.* Be part of the record before the district court in any
5 judicial proceeding concerning a major rule except for purposes
6 of a proceeding under subsection 1.

7 Sec. ____ . APPLICABILITY. This division of this Act applies
8 to rulemaking commencing with a regulatory analysis pursuant to
9 section 17A.4A, as amended by this Act, published in the Iowa
10 administrative bulletin on or after October 1, 2026, or with
11 a rule adopted under section 17A.4, subsection 3, and section
12 17A.5, subsection 2, paragraph "b", on or after October 1,
13 2026.>

14 5. Title page, by striking line 2 and inserting <legislative
15 review, delay, and approval of administrative rules and
16 ratification of certain other>

17 6. By renumbering as necessary.

By WILLS of Dickinson

H-8326 FILED APRIL 7, 2026

HOUSE FILE 2748

H-8327

1 Amend House File 2748 as follows:

2 1. Page 22, line 4, by striking <TOURISM> and inserting
3 <PROMOTION>

4 2. Page 22, after line 4 by inserting:

5 <Sec. _____. Section 204.2, subsection 2, paragraph e, Code
6 2026, is amended to read as follows:

7 e. "*Consumable hemp product*" does not include ~~a hemp~~ any of
8 the following:

9 (1) A hemp product if the intended use of the hemp
10 product is introduction into the human body by any method of
11 inhalation, as prohibited under section 204.14A.

12 (2) Minimally processed hemp as defined in section 204A.2.

13 Sec. _____. Section 204A.2, Code 2026, is amended by adding
14 the following new subsection:

15 NEW SUBSECTION. 9A. a. "*Minimally processed hemp*" means
16 all of the following:

17 (1) Hemp that is in a form attributable to harvesting,
18 drying, curing, trimming, packaging, or customary post-harvest
19 handling.

20 (2) Hemp that has not been subject to alteration by any
21 means, including but not limited to any of the following:

22 (a) A chemical conversion.

23 (b) An added nonbotanical substance.

24 b. "*Minimally processed hemp*" includes hemp that has been
25 subject to a process of combining or blending the hemp with
26 one or more plant-based substances, if the resulting material
27 remains in an unadulterated form.

28 c. "*Minimally processed hemp*" does not include a consumable
29 hemp product as regulated under chapter 204.

30 Sec. _____. NEW SECTION. 204A.8A **Agricultural commodity.**

31 1. a. Hemp that is produced in compliance with the federal
32 hemp law shall be considered as an agricultural commodity
33 regulated by the department as an article under this subtitle.

34 b. Minimally processed hemp derived from hemp produced in
35 compliance with the federal hemp law shall be considered as

H-8327 (Continued)

1 an agricultural commodity regulated by the department as an
2 article under this subtitle.

3 2. This section does not authorize the use of hemp or a hemp
4 product as otherwise prohibited by law.>

5 3. Page 22, by striking lines 15 through 28 and inserting:
6 <9. "*Farm crop*" means a any of the following:

7 a. A plant used for food, animal feed, fiber, ~~or oil,~~
8 energy, or decoration, including any of the following:

9 a. (1) A forage or cereal plant, including but not limited
10 to alfalfa, barley, buckwheat, corn, flax, forage, millet,
11 oats, popcorn, rye, sorghum, soybeans, sunflowers, wheat, and
12 grasses used for forage or silage.

13 b. (2) Edible or ornamental produce, including but not
14 limited to fruit such as apples, cherries, peaches, pears,
15 berries, and grapes; vegetables such as asparagus, broccoli,
16 and carrots; lentils; tubers; squashes and pumpkins; gourds;
17 nuts; maple syrup; Christmas trees; and flowers.

18 b. Mushrooms.

19 c. Honey.

20 d. Hemp or minimally processed hemp as defined in section
21 204.2.>

22 4. By renumbering as necessary.

By SORENSEN of Adair

[H-8327](#) FILED APRIL 7, 2026

HOUSE FILE 2753

H-8314

- 1 Amend House File 2753 as follows:
- 2 1. Page 3, line 27, after <recidivism> by inserting <,
3 including mental health and subacute mental health care,>

By R. JOHNSON of Polk

H-8314 FILED APRIL 7, 2026

HOUSE FILE 2756

H-8324

- 1 Amend House File 2756 as follows:
- 2 1. Title page, line 3, after <penalties> by inserting <and
- 3 including effective date provisions>

By VONDRAN of Scott

H-8324 FILED APRIL 7, 2026

SENATE FILE 473

H-8320

1 Amend Senate File 473, as amended, passed, and reprinted by
2 the Senate, as follows:

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

4 <DIVISION I
5 SINCERELY HELD RELIGIOUS OR MORAL BELIEFS — FOSTER CARE>

6 2. Page 3, after line 19 by inserting:

7 <DIVISION ____
8 SABRINA RAY CHILD WELFARE TASK FORCE
9 Sec. ____ . DEPARTMENT OF HEALTH AND HUMAN SERVICES — SABRINA

10 RAY CHILD WELFARE TASK FORCE. Within thirty days of sine die
11 for the 2026 legislative session, the department of health and
12 human services shall convene the task force that was required
13 to be created in the settlement approved by the state appeal
14 board in 2023 to review the implementation of the child safety
15 recommendations from the report released by the Iowa office
16 of ombudsman on September 8, 2020. The task force shall meet
17 as necessary to create a final report that details the task
18 force's findings. The task force shall submit the final report
19 to the house of representatives government oversight committee
20 and the senate government oversight committee no later than
21 February 10, 2027.>

22 3. Title page, by striking lines 1 through 3 and inserting
23 <An Act relating to child welfare for foster children and
24 adoptive children, including permitting foster parents and
25 adoptive parents to raise children according to certain
26 sincerely held religious or moral beliefs and convening the
27 Sabrina Ray child welfare task force.>

28 4. By renumbering as necessary.

By WESSEL-KROESCHELL of Story

H-8320 FILED APRIL 7, 2026

SENATE FILE 2231

H-8307

1 Amend the amendment, H-8268, to Senate File 2231, as passed
2 by the Senate, as follows:

3 1. By striking page 1, line 3, through page 6, line 14, and
4 inserting:

5 <Sec. ____ . Section 256.9, Code 2026, is amended by adding
6 the following new subsection:

7 NEW SUBSECTION. 80. Publish on the department's internet
8 site a link to the most recent version of the United States
9 department of education's guidance related to constitutionally
10 protected prayer and religious expression in public elementary
11 and secondary schools.>

12 2. Title page, by striking lines 1 through 4 and
13 inserting <An Act relating to education, including by
14 modifying provisions related to the duties of the department
15 of education, and modifying eligibility and participation
16 requirements for certain education programs, preschool
17 programs, and tax provisions, and including retroactive
18 applicability provisions.>

19 3. By renumbering as necessary.

By MATSON of Polk

H-8307 FILED APRIL 7, 2026

SENATE FILE 2231

H-8308

1 Amend the amendment, H-8268, to Senate File 2231, as passed
2 by the Senate, as follows:

3 1. Page 1, line 5, by striking < Distribute, both > and
4 inserting < Distribute >

5 2. Page 1, line 6, by striking < and by regular mail, >

By MATSON of Polk

H-8308 FILED APRIL 7, 2026

SENATE FILE 2231

H-8309

1 Amend the amendment, H-8268, to Senate File 2231, as passed
2 by the Senate, as follows:

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

4 <d. For the fiscal year beginning July 1, 2026, and for
5 each fiscal year thereafter, there is appropriated from the
6 general fund of the state to the department of education
7 eighty-two thousand forty-nine dollars for the purpose of and
8 costs associated with distributing the United States department
9 of education's guidance related to constitutionally protected
10 prayer and religious expression under this subsection,
11 including administration and mailing costs.>

12 2. Page 6, line 13, before <and> by inserting <making
13 appropriations,>

By MATSON of Polk

H-8309 FILED APRIL 7, 2026

SENATE FILE 2231

H-8310

- 1 Amend Senate File 2231, as passed by the Senate, as follows:
2 1. Page 2, line 3, after <invalid> by inserting <except
3 for rules on class sizes for the statewide voluntary preschool
4 program>

By MATSON of Polk

H-8310 FILED APRIL 7, 2026

SENATE FILE 2231

H-8311

- 1 Amend Senate File 2231, as passed by the Senate, as follows:
2 1. Page 2, line 3, after <invalid> by inserting <except
3 for rules that require a licensed teacher for the statewide
4 voluntary preschool program>

By MATSON of Polk

H-8311 FILED APRIL 7, 2026

SENATE FILE 2231

H-8312

- 1 Amend Senate File 2231, as passed by the Senate, as follows:
2 1. Page 2, line 3, after <invalid> by inserting <except for
3 rules requiring the teaching strategies gold early childhood
4 assessment for the statewide voluntary preschool program>

By MATSON of Polk

H-8312 FILED APRIL 7, 2026

SENATE FILE 2231

H-8313

- 1 Amend Senate File 2231, as passed by the Senate, as follows:
- 2 1. By striking page 2, line 10, through page 7, line 3.
- 3 2. Title page, by striking lines 2 through 4 and inserting
- 4 <for certain education programs and preschool programs.>
- 5 3. By renumbering as necessary.

By LEVIN of Johnson

H-8313 FILED APRIL 7, 2026

SENATE FILE 2231

H-8315

1 Amend the amendment, H-8268, to Senate File 2231, as passed
2 by the Senate, as follows:

3 1. Page 1, line 5, by striking < Distribute, both > and
4 inserting < Distribute >

5 2. Page 1, line 6, by striking < electronically and by
6 regular mail, >

7 3. Page 1, by striking lines 11 through 14.

8 4. Page 1, line 15, by striking < (3) > and inserting < (1) >

9 5. Page 1, by striking line 16.

10 6. Page 1, line 17, by striking < (5) > and inserting < (2) >

11 7. Page 1, by striking lines 19 through 25.

12 8. Page 1, before line 26 by inserting:

13 < b. Each superintendent employed by a school district that
14 receives the electronic communication containing the most
15 recent version of the United States department of education's
16 guidance related to constitutionally protected prayer and
17 religious expression in public elementary and secondary schools
18 shall distribute the guidance to each member of the board of
19 directors of the school district, each principal employed by
20 the school district, and each teacher employed by the school
21 district.

22 c. Each principal or head of a charter school employed by a
23 charter school established under chapter 256E that receives the
24 electronic communication containing the most recent version of
25 the United States department of education's guidance related to
26 constitutionally protected prayer and religious expression in
27 public elementary and secondary schools shall distribute the
28 guidance to each member of the governing board of the charter
29 school and each teacher employed by the charter school.>

30 9. Page 1, line 26, by striking < b. > and inserting < d. >

31 10. Page 1, line 31, by striking < c. > and inserting < e. >

By FETT of Warren

H-8315 FILED APRIL 7, 2026

SENATE FILE 2231

H-8316

1 Amend Senate File 2231, as passed by the Senate, as follows:
2 1. Page 1, line 15, after <program.> by inserting <A
3 community-based provider participating in the statewide
4 voluntary preschool program pursuant to this paragraph shall
5 comply with the requirements of subsections 2 and 3 under the
6 authority of the local school district.>

By FETT of Warren

H-8316 FILED APRIL 7, 2026

SENATE FILE 2263

H-8321

1 Amend the amendment, H-8290, to Senate File 2263, as
2 amended, passed, and reprinted by the Senate, as follows:
3 1. Page 1, line 23, by striking <crime> and inserting <,
4 violent aggravated misdemeanor,>
5 2. Page 1, line 28, after <felony> by inserting <or violent
6 aggravated misdemeanor>

By HOLT of Crawford

H-8321 FILED APRIL 7, 2026

SENATE AMENDMENT TO HOUSE AMENDMENT TO
SENATE FILE 2399

H-8317

1 Amend the House amendment, S-5068, to Senate File 2399, as
2 amended, passed, and reprinted by the Senate, as follows:
3 1. Page 1, line 32, after <misdemeanor> by inserting <or to
4 receive necessary medical attention. A defendant released for
5 necessary medical attention shall be returned to the custody
6 of a law enforcement agency once the defendant is medically
7 cleared and fit for confinement.>

H-8317 FILED APRIL 7, 2026

SENATE FILE 2428

H-8306

1 Amend Senate File 2428, 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. Section 256.9, Code 2026, is amended by adding
6 the following new subsection:

7 NEW SUBSECTION. 80. Develop and distribute to school
8 districts a training program and training materials for members
9 of a student's individualized education program team that is
10 related to the least restrictive environment requirements under
11 the federal Individuals with Disabilities Education Act, 20
12 U.S.C. §1400 et seq.

13 Sec. 2. Section 256.11, subsection 10, unnumbered paragraph
14 1, Code 2026, is amended to read as follows:

15 The state board shall establish, and the department
16 shall use, for the school year commencing July 1, 2021, and
17 each succeeding school year, an accreditation, monitoring,
18 and enforcement process for school districts and nonpublic
19 schools seeking accreditation pursuant to this subsection and
20 subsections 11 and 12. In applying and taking monitoring and
21 enforcement action under this subsection and subsections 11 and
22 12, the department shall consider the timeliness and accuracy
23 of the information a school district or nonpublic school
24 provides to the department, including potential underreporting
25 or late reporting of data related to school discipline and
26 school safety necessary to monitor and implement the provisions
27 of chapter 280. The process established shall include all of
28 the following requirements:

29 Sec. 3. NEW SECTION. 256.20 Schools for students requiring
30 special education or students with behavioral issues — pilot
31 project.

32 1. The department shall develop and administer a pilot
33 program that requires a rural school district and an urban
34 school district to each establish an attendance center to
35 be used to provide educational services, including special

1 education services, to eligible students who are enrolled
2 in the rural school district or urban school district, as
3 applicable.

4 2. The department shall determine the rural school district
5 and urban school district that will be required to participate
6 in the pilot program. A rural school district or an urban
7 school district shall not be required to participate in the
8 pilot program unless any one of the following applies:

9 a. The rural school district or urban school district agrees
10 to participate in the pilot program and provides notice to the
11 department indicating that the rural school district or urban
12 school district has the ability to fully fund the rural school
13 district's or urban school district's participation in the
14 pilot program.

15 b. The department fully funds the rural school district's
16 or urban school district's participation in the pilot program
17 using moneys appropriated by the general assembly for purposes
18 of this section.

19 3. The department, in consultation with the rural school
20 district and urban school district, shall determine all of the
21 following:

22 a. The courses of study and curricula that the rural school
23 district and urban school district will provide to eligible
24 students as part of the pilot program.

25 b. The instructional facilities that the rural school
26 district and urban school district will use to provide
27 educational services to eligible students as part of the pilot
28 program.

29 4. a. Annually, on or before June 1 of each year, the rural
30 school district and urban school district shall submit to the
31 department an annual report that contains all of the following:

32 (1) The number of eligible students who participated in the
33 pilot program during the current school year.

34 (2) Information related to the academic performance of
35 eligible students who participated in the pilot program during

1 the current school year.

2 (3) Feedback from eligible students who participated in the
3 pilot program during the current school year related to the
4 effectiveness of the pilot program.

5 (4) Feedback from the parents or guardians of eligible
6 students who participated in the pilot program during the
7 current school year related to the effectiveness of the pilot
8 program.

9 (5) Feedback from teachers who provided educational
10 services to eligible students who participated in the
11 pilot program during the current school year related to the
12 effectiveness of the pilot program.

13 (6) Challenges associated with operating the pilot program.

14 (7) Recommendations related to how to improve the pilot
15 program.

16 (8) Any other information requested by the department that
17 will allow the department to monitor and assess the pilot
18 program.

19 *b.* Annually, on or before June 30 of each year, the
20 department shall compile the annual reports submitted to the
21 department pursuant to paragraph "a" and shall submit the
22 compilation to the general assembly.

23 5. As used in this section:

24 *a.* "*Eligible student*" means any of the following:

25 (1) Children requiring special education, as defined in
26 section 256B.2.

27 (2) A student whose emotional, social, or behavioral
28 needs interfere with the student's ability to be successful
29 in the regular educational environment, even with the use of
30 supplementary aids and services.

31 *b.* "*Rural school district*" means a school district as
32 described in chapter 274 that is located in a county with a
33 population of greater than seventeen thousand five hundred but
34 less than eighteen thousand, and that contains a city with a
35 population of greater than five thousand four hundred, but less

1 than five thousand five hundred, all according to the 2020
2 federal decennial census.

3 *c.* "Urban school district" means a school district as
4 described in chapter 274 with a total enrollment of at least
5 seven thousand students.

6 6. This section is repealed July 1, 2031.

7 Sec. 4. Section 256E.7, subsection 2, Code 2026, is amended
8 by adding the following new paragraph:

9 NEW PARAGRAPH. *On.* Be subject to and comply with the
10 requirements of section 279.65B relating to the discipline of
11 students who cause violent or nonviolent disruptions in the
12 same manner as a school district.

13 Sec. 5. Section 256F.4, subsection 2, Code 2026, is amended
14 by adding the following new paragraph:

15 NEW PARAGRAPH. *v.* Be subject to and comply with the
16 requirements of section 279.65B relating to the discipline of
17 students who cause violent or nonviolent disruptions in the
18 same manner as a school district.

19 Sec. 6. Section 279.65A, subsection 3, Code 2026, is amended
20 to read as follows:

21 3. The policies must be consistent with ~~the~~ all of the
22 following:

23 a. The provisions of chapter 256B~~7~~ and the administrative
24 rules adopted by the state board for purposes of chapter 256B~~7~~
25 the.

26 b. The federal Individuals with Disabilities Education Act,
27 20 U.S.C. §1400 et seq.~~7~~ and the

28 c. The federal Rehabilitation Act of 1973, as amended and
29 codified in 29 U.S.C. §701 et seq.

30 d. Section 279.65B.

31 Sec. 7. NEW SECTION. 279.65B Discipline of students who
32 cause violent or nonviolent disruptions.

33 1. As used in this section:

34 *a.* "Nonviolent disruption" includes but is not limited to a
35 disruption to classroom instruction that is a result of any of

1 the following:

2 (1) Disorderly conduct.

3 (2) Abusive or profane language.

4 (3) Bullying, as defined under section 280.28.

5 (4) Repeatedly disruptive behavior.

6 *b.* "Principal" means the same as defined in section 256.145.

7 "Principal" includes all of the following:

8 (1) An assistant principal.

9 (2) A vice principal.

10 (3) An administrator who is responsible for the day-to-day
11 operations of an attendance center.

12 *c.* "Teacher" means the same as defined in section 256.145.

13 *d.* "Violent disruption" includes but is not limited to
14 a disruption to classroom instruction that is a result of a
15 threat of violence or an incident of violence that results in
16 any of the following:

17 (1) Injury.

18 (2) Property damage.

19 (3) Assault, as defined under section 708.1.

20 2. *a.* (1) A teacher may remove or cause to be removed a
21 student who causes a nonviolent disruption from the teacher's
22 classroom and place the student under the supervision of the
23 principal of the attendance center in which the classroom is
24 located, or the principal's designee, for at least thirty
25 minutes, as determined by the principal or the principal's
26 designee.

27 (2) (a) A student who is enrolled in kindergarten through
28 grade five, and who was removed from the classroom pursuant
29 to subparagraph (1), shall not be readmitted to the teacher's
30 classroom until after the principal, or the principal's
31 designee, and the teacher meet to discuss the readmission of
32 the student.

33 (b) A student who is enrolled in grades six through twelve,
34 and who was removed from the classroom pursuant to subparagraph
35 (1), shall not be readmitted to the teacher's classroom until

1 after the principal, or the principal's designee, and the
2 teacher meet to discuss the readmission of the student. Such
3 student shall not be readmitted to the teacher's classroom
4 until, at the earliest, the immediately subsequent school day.

5 (3) The principal, or the principal's designee, shall
6 inform the teacher of the disciplinary actions taken against
7 the student removed from the classroom pursuant to subparagraph
8 (1) as soon as is reasonably possible after the student's
9 removal.

10 (4) A student who is removed from the classroom pursuant to
11 subparagraph (1) shall be required to make up any work that the
12 student missed while the student was under the supervision of
13 the principal or the principal's designee.

14 (5) If a student is removed from a teacher's classroom
15 pursuant to subparagraph (1) more than once, the teacher or
16 teachers who removed the student from the classroom; the
17 principal of the attendance center in which the classroom
18 or classrooms are located; a qualified guidance counselor
19 licensed by the board of educational examiners under chapter
20 256, subchapter VII, part 3; the student's parent or legal
21 guardian, if the student is not an emancipated minor; and the
22 student shall participate in a meeting to discuss the student's
23 nonviolent disruptions and to establish a behavioral plan and
24 a course of discipline to correct the student's behavior,
25 which may include locating the student in an alternative
26 learning environment, including a therapeutic classroom, when
27 appropriate.

28 *b.* (1) A teacher shall remove or cause to be removed a
29 student who causes a violent disruption from the teacher's
30 classroom and place the student under the supervision of the
31 principal of the attendance center in which the classroom is
32 located, or the principal's designee.

33 (2) (a) A student who is enrolled in kindergarten through
34 grade five, and who was removed from the classroom pursuant
35 to subparagraph (1), shall not be readmitted to the teacher's

1 classroom until after the principal, or the principal's
2 designee, and the teacher meet to discuss the readmission of
3 the student.

4 (b) A student who is enrolled in grades six through twelve,
5 and who was removed from the classroom pursuant to subparagraph
6 (1), shall not be readmitted to the teacher's classroom until
7 after the principal, or the principal's designee, and the
8 teacher meet to discuss the readmission of the student. Such
9 student shall not be readmitted to the teacher's classroom
10 until, at the earliest, the immediately subsequent school day.

11 (c) Notwithstanding any policy adopted by the oversight
12 review committee pursuant to subsection 4, paragraph "a", a
13 student shall not be readmitted to a teacher's classroom if all
14 of the following criteria are satisfied:

15 (i) The teacher removed the student from the teacher's
16 classroom because the student caused a violent disruption that
17 included the student assaulting the teacher.

18 (ii) The teacher does not consent to allowing the student to
19 return to the teacher's classroom.

20 3. a. If the principal determines that disciplinary
21 action should be taken against a student who was removed from
22 a teacher's classroom pursuant to subsection 2, then the
23 principal shall do all of the following:

24 (1) Take such disciplinary action.

25 (2) Provide written and, if possible, electronic notice of
26 such disciplinary action to the student's parent or guardian.

27 b. (1) If a student was removed from a teacher's classroom
28 pursuant to subsection 2 two or more times in a semester, or
29 the trimester or quarter equivalent, then the principal shall
30 discipline the student by doing any of the following:

31 (a) Assigning the student to either in-school or
32 out-of-school suspension.

33 (b) Recommending to the superintendent that the student be
34 located in an alternative learning environment that has been
35 approved by the superintendent.

1 (2) If a student was removed from a teacher's classroom
2 pursuant to subsection 2 because the student's conduct,
3 statements, or other actions were severe or pervasive, and,
4 if requested by the teacher, then the principal shall impose
5 the maximum amount of punishment applicable to such conduct,
6 statements, or other actions as provided in policies adopted
7 by the board of directors of the school district, including
8 placing the student in an alternative learning environment that
9 has been approved by the superintendent.

10 4. a. The board of directors of a school district shall
11 require each attendance center within the school district
12 to create an oversight review committee that is responsible
13 for developing a policy, consistent with this section, that
14 establishes when a student who has been removed from the
15 classroom pursuant to subsection 2 may be readmitted to the
16 classroom.

17 b. The oversight review committee must consist of all of the
18 following members:

19 (1) Two teachers who work in the attendance center and who
20 must be selected by the teachers of the attendance center.

21 (2) One administrative employee, mental health
22 professional, or behavioral interventionist who works in the
23 attendance center and who must be selected by the principal of
24 the attendance center.

25 c. The oversight review committee may issue recommendations
26 related to when a student who was removed from a teacher's
27 classroom pursuant to subsection 2, paragraph "a", subparagraph
28 (1), should be readmitted to the teacher's classroom.

29 5. If a student who has an individualized education program
30 was removed from a teacher's classroom pursuant to subsection
31 2, then all of the following shall apply:

32 a. (1) All of the following individuals shall, if
33 practicable, participate in the meeting of the student's
34 individualized education program team that takes place
35 immediately subsequent to the student's exclusion from the

1 classroom:

2 (a) The teacher who removed the student from the classroom
3 pursuant to subsection 2.

4 (b) Any teacher who is not described in subparagraph
5 division (a) and who provides classroom instruction to the
6 student.

7 (c) Any other employee of the school district who does not
8 hold a license issued by the board of educational examiners,
9 including para-educators and bus drivers, and who was directly
10 involved in the student's conduct, statements, or other actions
11 that led to the student's exclusion from the classroom.

12 (2) If a teacher or other employee is not able to
13 participate in the meeting of the student's individualized
14 education program team that takes place immediately subsequent
15 to the student's exclusion from the classroom, as required
16 under subparagraph (1), then the teacher or other employee
17 shall review the minutes or summary of the meeting prepared by
18 the individualized education program team pursuant to paragraph
19 "b", subparagraph (2), and shall provide written notice to the
20 student's individualized education program team indicating that
21 the teacher or other employee has read the minutes or summary.

22 *b.* (1) In the meeting of the student's individualized
23 education program team that takes place immediately subsequent
24 to the student's exclusion from the classroom, the student's
25 individualized education program team shall discuss all of the
26 following:

27 (a) The appropriateness of the student's current
28 educational programming.

29 (b) Whether adjustments need to be made to the student's
30 individualized education program to address the student's
31 behaviors.

32 (c) Whether the student's current placement or an
33 alternative learning environment would best provide the student
34 with a free appropriate public education.

35 (d) The accommodations, modifications, and adaptations that

1 are required to allow the student to be successful in a general
2 education setting, what supports are needed to assist the
3 teacher and other school district employees in providing those
4 accommodations, modifications, and adaptations, and whether it
5 is possible for the school district to provide those supports,
6 accommodations, modifications, and adaptations.

7 (e) Whether and to what extent the provision of special
8 education services and activities in the general education
9 environment will impact the student and the other students in
10 the classroom.

11 (2) If a teacher or other employee is not able to
12 participate in the meeting of the student's individualized
13 education program team that takes place immediately subsequent
14 to the student's exclusion from the classroom, as required
15 under paragraph "a", subparagraph (1), then the student's
16 individualized education program team shall prepare minutes or
17 a summary of the meeting and provide the minutes or summary to
18 the teacher or other employee.

19 c. If the student was removed from the classroom five or
20 more times within any fifteen-consecutive-school-day period,
21 then the student's individualized education program team shall
22 meet to discuss the student's behavior.

23 6. A teacher may appeal all of the following to the board of
24 directors of the school district:

25 a. A principal's refusal to allow the teacher to remove a
26 student from the teacher's classroom pursuant to subsection 2.

27 b. A principal's readmission of a student to the teacher's
28 classroom prior to the time such student should have been
29 readmitted pursuant to subsection 2.

30 7. The board of directors of a school district shall
31 immediately grant a teacher a leave of absence for physical
32 recovery with full pay for not more than three days if the
33 teacher is injured due to a student's violent disruption;
34 provided, however, that the board of directors of a school
35 district may grant a teacher such a leave of absence for four

1 or more days if the teacher provides to the board of directors
2 of the school district a note from a physician indicating that
3 such a leave of absence is needed.

4 8. *a.* Each principal of an attendance center shall make a
5 mental health professional, guidance counselor, or behavioral
6 interventionist available to students, teachers, and other
7 school employees to address the immediate trauma associated
8 with a violent disruption or nonviolent disruption, upon the
9 request of a teacher.

10 *b.* Notwithstanding paragraph "a", a mental health
11 professional, guidance counselor, or behavioral interventionist
12 shall not provide any mental health services to a student who
13 is less than eighteen years of age to address the immediate
14 trauma associated with a violent disruption or nonviolent
15 disruption unless the student's parent or guardian consents to
16 the student receiving such mental health services, or unless
17 the student is an emancipated minor.

18 9. Each principal shall carry out the principal's
19 responsibilities under this section in an expeditious manner,
20 and shall do all of the following in an expeditious manner:

21 *a.* Carry out all manifestation determination review
22 meetings, as required under section 504 of the federal
23 Rehabilitation Act, 29 U.S.C. §794.

24 *b.* Impose the appropriate amount of punishment in accordance
25 with policies adopted by the board of directors of the school
26 district and federal law.

27 *c.* Perform functional behavior assessments as needed.

28 *d.* Adjust behavioral intervention plans as needed.

29 10. This section shall not be construed to do any of the
30 following:

31 *a.* Infringe on any right provided to any student under
32 federal law, including but not limited to all of the following:

33 (1) Section 504 of the federal Rehabilitation Act, 29 U.S.C.
34 §794.

35 (2) The federal Individuals with Disabilities Education

1 Act, 20 U.S.C. §1400 et seq.

2 (3) The federal Family Educational Rights and Privacy Act,
3 20 U.S.C. §1232g.

4 (4) The federal Americans with Disabilities Act of 1990, 42
5 U.S.C. §12101 et seq.

6 *b.* Supersede, abrogate, or preempt any federal law, rule,
7 or regulation.

8 *c.* Relieve any person from any duties, obligations, or
9 requirements imposed by federal law.

10 Sec. 8. NEW SECTION. 279.89 **Teacher authority to request a**
11 **meeting of a student's individualized education program team.**

12 1. For purposes of this section:

13 *a.* "Administrator" means the same as defined in section
14 256.145.

15 *b.* "Teacher" means the same as defined in section 256.145.

16 2. A teacher may request a meeting of a student's
17 individualized education program team at any time by submitting
18 an electronic or written request to an administrator.

19 3. An administrator may deny a teacher's request for a
20 meeting of a student's individualized education program team
21 submitted pursuant to subsection 2; provided, however, that
22 such a denial must satisfy all of the following requirements:

23 *a.* Be provided to the teacher in writing.

24 *b.* Describe why applicable federal law does not require the
25 meeting of the student's individualized education program team.

26 Sec. 9. NEW SECTION. 279.90 **Individualized education**
27 **programs and section 504 plan requirements.**

28 1. *a.* The board of directors of each school district shall
29 ensure all of the following:

30 (1) That each student's individualized education program
31 is accessible to, and read by, each school district employee
32 who is responsible for the implementation of the student's
33 individualized education program, including regular education
34 teachers, special education teachers, and any other service
35 providers.

1 (2) Each teacher and service provider described in
2 subparagraph (1) is informed of all of the following:

3 (a) The teacher's or service provider's specific
4 responsibilities related to implementing the student's
5 individualized education program.

6 (b) The specific accommodations, modifications, and
7 supports that must be provided for the student in accordance
8 with the student's individualized education program.

9 b. After a regular education teacher has read a student's
10 individualized education program pursuant to paragraph "a",
11 the regular education teacher shall provide written notice
12 to the special education teacher who is on the student's
13 individualized education program team indicating that the
14 regular education teacher has read the individualized education
15 program.

16 2. Each teacher employed by the school district who teaches
17 a student who has a plan under section 504 of the federal
18 Rehabilitation Act, 29 U.S.C. §794, shall read the plan. After
19 the teacher has read the plan, the teacher shall provide
20 written notice to any special education teacher who provides
21 special education services to the student, or to the principal
22 of the attendance center, indicating that the teacher has read
23 the plan.

24 3. At least one para-educator or other employee of the
25 school district who assists a teacher in providing classroom
26 instruction to a student who has an individualized education
27 program, or to a student who has a plan under section 504 of
28 the federal Rehabilitation Act, 29 U.S.C. §794, shall attend
29 all meetings related to the student's individualized education
30 program or plan under section 504 of the federal Rehabilitation
31 Act, 29 U.S.C. §794. If practicable, meetings related to
32 a student's individualized education program or plan under
33 section 504 of the federal Rehabilitation Act, 29 U.S.C. §794,
34 that a para-educator or other employee is required to attend
35 pursuant to this subsection shall take place during normal

1 business hours.

2 4. The board of directors of each school district shall
3 provide training to all members of a student's individualized
4 education program team related to the least restrictive
5 environment requirements under the federal Individuals with
6 Disabilities Education Act, 20 U.S.C. §1400 et seq., that
7 is based on the training program and training materials
8 distributed by the director of the department of education to
9 the school district pursuant to section 256.9, subsection 80.

10 Sec. 10. Section 284.6, subsection 3, Code 2026, is amended
11 to read as follows:

12 3. A school district shall develop a district professional
13 development plan. The district professional development plan
14 ~~shall include~~ must satisfy all of the following requirements:

15 a. Include a description of the means by which the school
16 district will provide access to all teachers in the district to
17 professional development programs or offerings that meet the
18 requirements of subsection 1. ~~The plan shall align~~

19 b. Align all professional development with the school
20 district's long-range student learning goals and the Iowa
21 teaching standards. ~~The plan shall indicate~~

22 c. Indicate the school district's approved professional
23 development provider or providers.

24 d. Include programs and offerings for all teachers to
25 support serving students with disabilities.

26 e. Include information related to all of the following:

27 (1) The general requirements related to providing a free
28 appropriate public education, including the school district's
29 obligation to identify and evaluate a student who may have a
30 disability.

31 (2) The provision of supports and services through
32 a student's individualized education program, including
33 each individual teacher's responsibilities relating to the
34 development and implementation of a student's individualized
35 education program.

1 (3) The general requirements related to providing education
2 to a student with a disability consistent with the least
3 restrictive environment requirements under the federal
4 Individuals with Disabilities Education Act, 20 U.S.C. §1400
5 et seq.

6 Sec. 11. STATE MANDATE FUNDING SPECIFIED. In accordance
7 with section 25B.2, subsection 3, the state cost of requiring
8 compliance with any state mandate included in this Act shall
9 be paid by a school district from state school foundation aid
10 received by the school district under section 257.16. This
11 specification of the payment of the state cost shall be deemed
12 to meet all of the state funding-related requirements of
13 section 25B.2, subsection 3, and no additional state funding
14 shall be necessary for the full implementation of this Act
15 by and enforcement of this Act against all affected school
16 districts.>

17 2. Title page, by striking lines 1 through 3 and inserting
18 <An Act relating to education, including by modifying
19 provisions related to the duties of the department of
20 education; the discipline of students enrolled in school
21 districts, charter schools, and innovation zone schools who
22 cause violent or nonviolent disruptions; the responsibilities
23 and powers of the department of education, school district
24 teachers, and other educational staff related to students
25 who have individualized education programs or plans under
26 section 504 of the federal Rehabilitation Act; school district
27 professional development plans; and authorizing teachers to
28 request a meeting of a student's individualized education
29 program team.>

By WHEELER of Sioux

[H-8306](#) FILED APRIL 7, 2026

ADOPTED

SENATE FILE 2428

H-8323

1 Amend the amendment, H-8306, to Senate File 2428, as
2 amended, passed, and reprinted by the Senate, as follows:

3 1. Page 2, after line 28 by inserting:

4 <4. An eligible student shall not be required to attend an
5 attendance center established by a rural school district or
6 an urban school district that is participating in the pilot
7 program if the eligible student's parent or guardian provides
8 notice to the rural school district or urban school district
9 requesting that the eligible student be excused from such
10 attendance.>

11 2. Page 2, line 29, by striking <4.> and inserting <5.>

12 3. Page 3, line 23, by striking <5.> and inserting <6.>

13 4. Page 4, line 6, by striking <6.> and inserting <7.>

By WHEELER of Sioux

H-8323 FILED APRIL 7, 2026

ADOPTED



Fiscal Note

Fiscal Services Division



[SF 2470](#) – Prediction Market Taxation (LSB5288SV.1)

Staff Contact: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov

Fiscal Note Version – As amended and passed by the Senate

Description

[Senate File 2470](#) relates to the permitting, regulation, and taxation of event-driven and designated contract markets. The Bill contains two divisions, with Division II of the Bill requiring an event-driven excise tax contingent on the unconstitutionality or unenforceability of Division I of the Bill requiring a designated contract market tax.

Division I — Designated Contract Market Tax

Description

Division I of the Bill requires a person to obtain a permit through the Iowa Department of Revenue (IDR) to conduct trading of event-driven contracts on markets in Iowa with an initial fee of \$20.0 million per permit and an annual renewal fee of \$100,000 per permit. The Bill also does the following:

- Defines an event-driven contract to generally mean a financial derivative traded on a designated contract market that is regulated by the federal [Commodity Futures Trading Commission \(CFTC\)](#) that provides a fixed binary payout based on a specific future event occurring. The Bill limits event-driven contracts to those financial derivatives relating to sporting activities, lotteries, elections, legislative actions, and economic indicators.
- Imposes a new 20.0% tax on the adjusted revenues received each calendar year by a prediction market from any event-driven contracts originating from traders in the State. Tax and permit revenues are to be deposited into the General Fund.
- Requires individual and corporate income taxpayers to recompute gains and/or losses based on event-driven contracts from federal taxable income and specifies that federal laws regarding capital gains or losses based on income from contract markets do not apply in computing State net individual or corporate income taxes. If taxpayers itemize deductions on their federal tax return, the Bill requires the taxpayers to subtract the total loss from each event-driven contract up to 90.0% of the gain added back from event-driven contracts.
- Requires State income tax to be withheld on gains from event-driven contracts in excess of \$600.
- Applies to designated contract markets until a court determines that event-driven contracts are subject to regulation under Iowa Code chapter [99F](#).
- Allows the IDR to prescribe administrative rules to administer sections of the Bill that create new Iowa Code chapter 99H.
- Requires the IDR to prescribe administrative rules to administer subsections of the Bill that enact Iowa Code sections [422.7\(41\)](#) and [422.35\(15\)](#).

The Bill applies retroactively to January 1, 2026, for tax years beginning on or after that date for sections of the Bill computing net individual and corporate income taxes. The Bill applies to the first tax year beginning July 1, 2026, for imposing and collecting the prediction market tax, and applies for each tax year afterward beginning January 1, 2027.

Background

The federal [One Big Beautiful Bill Act \(OBBBA\)](#) of 2025 changed the 100.0% deduction of gambling losses to a 90.0% deduction beginning tax year (TY) 2026. For federal tax purposes, [26 U.S.C. §1256](#) details federal rules surrounding market contracts and how the taxpayer must account for gains and losses due to selling contracts at the end of a tax year.

Division I of the Bill defines a designated contract market as a digital marketplace for trading event-driven contracts that is also regulated by the federal CFTC, which regulates financial contracts and markets, including [event contracts](#) and [contract markets](#).

Assumptions

- Most gains from designated contract market activity are already taxable income, and the withholding requirement on gains exceeding \$600 primarily changes the method and timing of tax administration between fiscal years in an amount that cannot be determined due to a lack of data, although the introduction of withholding requirements is expected to advance revenue to the General Fund in FY 2027.
- Subtracting from income the total loss of event-driven contracts up to 90.0% of the gain added back based on itemized deductions is expected to have an immaterial impact due to the small share of taxpayers who itemize their deductions, according to the IDR.
- Two platforms will enter the Iowa market and pay the initial application fee of \$20.0 million in FY 2027 and the ongoing annual fee of \$100,000.
- The annual tax rate on contract revenue is 20.0%.
- Contract revenue in a fiscal year includes 50.0% from the prior tax year and 50.0% from the current tax year.
- FY 2027 will be the first year in which tax and permit revenue from the Bill is deposited into the General Fund.
- The Bill will not materially reduce overall participation in designated contract markets by Iowa residents.
- Nationally, 2025 total revenue for the two primary designated contract market platforms is \$263.5 million and \$160.0 million, respectively, representing 87.8% of U.S. prediction market revenue. Total U.S. revenue was \$482.3 million in 2025, according to the IDR.
- Iowa accounts for approximately 0.95% of the U.S. population.
- Iowa's share of TY 2025 designated contract market platform revenue is estimated to be \$4.6 million.
- The annual growth in designated contract market revenue nationally and in Iowa is estimated to be 37.9%.

Fiscal Impact

The permit fees and tax revenues in Division I of the Bill are estimated to increase General Fund revenue beginning FY 2027 by the following amounts:

- FY 2027 = \$40.0 million
- FY 2028 = \$2.2 million
- FY 2029 = \$3.0 million
- FY 2030 = \$4.1 million
- FY 2031 = \$5.6 million

The withholding requirements in the Bill are also estimated to increase General Fund revenue in FY 2027 in an amount that cannot be determined due to a lack of data.

Division II — Event-Driven Contract Excise Tax

Description

Division II of the Bill imposes a 20.0% event-driven contract excise tax paid by traders who buy or sell an event-driven contract on a designated contract market. The Bill also does the following:

- Defines an event-driven contract to mean a financial derivative traded on a designated contract market that provides a fixed binary payout based on a specific future event occurring. Division II limits event-driven contracts to those financial derivatives that provide a fixed binary payout relating to sporting activities, lotteries, elections, legislative actions, and economic indicators.
- Requires the designated contract market to collect the excise tax and pay the Treasurer of State as determined by the IDR.
- Requires the director of the IDR to administer the excise tax imposed in Division II as closely as possible to the administration of State sales and use tax laws.
- Allows the director of the IDR to require taxpayers engaged in the business of deriving any sales price or purchase price subject to the excise tax to register with the IDR.
- Requires the IDR to prescribe administrative rules to administer Division II of the Bill.

Division II of the Bill takes effect six months from the date the Attorney General notifies the General Assembly and the Code editor that the designated contract market tax in Division I of the Bill, if enacted, has been declared unconstitutional or is otherwise unenforceable by the State, and all appeals have been exhausted.

Background

State sales and use tax laws detailed in Iowa Code chapter [423](#) affect retail sales and contain filing and appeal provisions that would apply to the excise tax created in Division II of the Bill.

Assumptions

- If Division I cannot be administered, it is assumed the excise tax in Division II will begin July 1, 2027.
- The excise tax is 20.0% of all Iowa transactions in the marketplace.
- FY 2028 will be the first year in which tax and permit revenue from the Bill is deposited into the General Fund.
- The excise tax is collected monthly from designated contract market platforms.
- Excise tax revenue in a fiscal year includes 50.0% from the prior tax year and 50.0% from the current tax year.
- Iowa accounts for approximately 0.95% of the U.S. population.
- Total national trading volume in binary contracts reached \$44.000 billion in 2025, according to the IDR.
- Total Iowa trading volume in binary contracts is \$418.0 million in TY 2025, according to the IDR.
- The annual growth in prediction market revenue nationally and in Iowa is estimated to be 37.9% in TY 2026 and 2.3% beginning in TY 2027 for all tax years moving forward based on Moody's estimated growth in the consumer price index for all urban consumers.

Fiscal Impact

The excise tax revenues in Division II of the Bill are estimated to increase General Fund revenue beginning FY 2028 by the following amounts, if Division I cannot be administered:

- FY 2028 = \$89.8 million

- FY 2029 = \$122.0 million
- FY 2030 = \$124.8 million
- FY 2031 = \$127.7 million
- FY 2032 = \$130.7 million

Because the excise tax imposed in Division II of the Bill is contingently effective on the administration of Division I, the excise tax in Division II will not be implemented if Division I can be implemented by the State.

Sources

Iowa Department of Revenue
Commodity Futures Trading Commission
Legislative Services Agency calculations and analysis
Internal Revenue Service

/s/ Jennifer Acton

April 7, 2026

Doc ID 1603906

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.
