

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

April 8, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 777	H-8336	Filed	RECEIVED FROM THE SENATE
HF 940	H-8334	Filed	RECEIVED FROM THE SENATE
HF 2533	H-8331	Adopted	LAWLER of Johnson
HF 2676	H-8335	Filed	RECEIVED FROM THE SENATE
HF 2748	H-8339	Adopted	MOMMSEN of Clinton
HF 2748	H-8340	Filed	LOHSE of Polk
HF 2748	H-8342	Adopted	WULF of Black Hawk
HF 2750	H-8329	Adopted	VONDRAN of Scott
HF 2750	H-8333	Filed	WICHTENDAHL of Linn
HF 2750	H-8338	Adopted	WICHTENDAHL of Linn
HF 2752	H-8330	Adopted	STONE of Winnebago
HF 2753	H-8332	Adopted	LOHSE of Polk
SF 2426	H-8337	Filed	RECEIVED FROM THE SENATE

[SF 2456](#) [H-8328](#) Filed
[SF 2466](#) [H-8341](#) Filed

YOUNG of Dallas
RINKER of Des
Moines

Fiscal Notes

[HF 1050](#) — [Aboveground Storage Tanks, Assessments](#) (LSB1702HV)

[HF 2745](#) — [Property Taxes, Local Government Budgets, and Credits](#)
(LSB6158HV)

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

[HF 2757](#) — [Nuclear Electric Generation Facilities, Sales Tax Exemption](#)
(LSB6140HV)

SENATE AMENDMENT TO
HOUSE FILE 777

H-8336

1 Amend House File 777, as passed by the House, as follows:

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

4 <Section 1. Section 321.52, subsection 4, paragraph a, Code
5 2026, is amended to read as follows:

6 a. (1) Notwithstanding any other provision of law to the
7 contrary, an insurer may apply for and be issued a salvage
8 certificate of title for a motor vehicle without surrendering
9 the certificate of title or manufacturer's or importer's
10 statement of origin properly assigned if ownership of the
11 vehicle was transferred, or will transfer, to the insurer
12 pursuant to a settlement with the previous owner of the vehicle
13 arising from circumstances involving damage to the vehicle, and
14 at least thirty days have expired since the effective date of
15 such settlement.

16 (2) To obtain a salvage certificate of title pursuant to
17 this paragraph "a", the insurer ~~shall~~ must submit an application
18 for a salvage certificate of title to any county treasurer.

19 (a) The application ~~shall~~ must be accompanied by an
20 affidavit from the insurer in which the insurer certifies it
21 has made at least two written attempts to obtain a properly
22 assigned certificate of title or manufacturer's or importer's
23 statement of origin for the vehicle by contacting the previous
24 owner of the vehicle and all lienholders of record by certified
25 mail or a similar service that provides proof of service using
26 a return receipt, and has been unable to obtain the title
27 or statement of origin. The failure of a previous owner or
28 lienholder to provide a properly assigned certificate of title
29 or manufacturer's or importer's statement of origin shall be
30 deemed to be a waiver by the previous owner or lienholder of
31 all rights, title, claim, and interest in the vehicle.

32 (b) Notwithstanding chapter 9B, section 633B.105, or
33 any other provision to the contrary, a supporting document
34 submitted with the application, including but not limited to a
35 power of attorney described in section 321.49, a replacement

1 certificate of title application for the vehicle owner
2 described in section 321.42, or an odometer statement required
3 under section 321.71 if permitted under 49 C.F.R. pt. 580, may
4 be signed and affirmed under penalty of perjury in lieu of a
5 notarized signature and, in accordance with chapter 554D, the
6 signature may be electronic. The affirmation under penalty of
7 perjury is limited to the signature identifying the signer as
8 the owner or the signer's representation of the authority of
9 the named agent to sign on the owner's behalf.

10 (c) The application ~~shall~~ must also be accompanied by the
11 application fee required under paragraph "b", and proof of
12 payment of the total amount of the settlement by the insurer
13 to the previous owner of the vehicle. Upon receiving an
14 application that complies with this paragraph "a", the county
15 treasurer shall issue a salvage certificate of title to the
16 insurer which ~~shall be~~ is free and clear of all liens and
17 claims of ownership and ~~shall~~ must bear the word "SALVAGE"
18 stamped or printed on the face of the title in a manner
19 prescribed by the department.

20 (d) The department and a county treasurer may rely on
21 representations made in a supporting document submitted under
22 subparagraph division (b). The department or county treasurer
23 is not liable to any person for such reliance if the department
24 or county treasurer, as applicable, took reasonable steps to
25 verify the validity of the supporting document prior to issuing
26 the salvage certificate of title and had no knowledge that a
27 representation in the document was incorrect at the time the
28 title was issued.

29 Sec. 2. EFFECTIVE DATE. This Act takes effect January 1,
30 2027.>

SENATE AMENDMENT TO
HOUSE FILE 940

H-8334

- 1 Amend House File 940, as amended, passed, and reprinted by
2 the House, as follows:
- 3 1. By striking page 1, line 1, through page 3, line 35.
 - 4 2. Page 4, line 1, by striking <2025> and inserting <2026>
 - 5 3. Page 4, line 4, after <prior to> by inserting <or>
 - 6 4. Page 4, line 13, by striking <2025> and inserting <2026>
 - 7 5. Page 4, line 18, by striking <2025> and inserting <2026>
 - 8 6. Page 4, line 22, by striking <2025> and inserting <2026>
 - 9 7. Page 5, before line 9 by inserting:
10 <3. The validity and enforceability of a premarital
11 agreement or an amendment to a premarital agreement shall
12 be determined solely in accordance with this chapter. The
13 existence of a marital relationship between the parties shall
14 not create a presumption of undue influence and shall not, by
15 itself, affect the validity or enforceability of a premarital
16 amendment that otherwise complies with this chapter.>
 - 17 8. Page 5, line 9, by striking <2025> and inserting <2026>
 - 18 9. Page 5, line 16, by striking <division of this>
 - 19 10. Page 5, line 18, by striking <2025> and inserting <2026>
 - 20 11. Title page, by striking lines 1 through 4 and inserting
21 <An Act authorizing spouses to amend premarital>
 - 22 12. By renumbering as necessary.

H-8334 FILED APRIL 8, 2026

HOUSE FILE 2533

H-8331

1 Amend House File 2533 as follows:

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

4 <DIVISION I

5 PROFESSIONAL PERMIT TO CARRY WEAPONS

6 Section 1. Section 724.6, subsection 1, paragraph a,
7 subparagraph (1), Code 2026, is amended to read as follows:

8 (1) A person may be issued a permit to carry weapons when
9 the person's employment in a private investigation business
10 or private security business licensed under chapter 80A, or a
11 person's employment as a peace officer, correctional officer,
12 member of the general assembly, judicial officer, county
13 attorney, assistant county attorney, attorney general, deputy
14 attorney general, assistant attorney general, security guard,
15 bank messenger or other person transporting property of a value
16 requiring security, or in police work, reasonably justifies
17 that person going armed.

18 Sec. 2. Section 724.6, subsection 1, paragraph a,
19 subparagraph (4), Code 2026, is amended to read as follows:

20 (4) A person may be issued a permit to carry weapons if
21 the person is a member of the general assembly, judicial
22 officer, county attorney, or an assistant county attorney,
23 attorney general, deputy attorney general, or assistant
24 attorney general. An application for a permit by an assistant
25 county attorney must be approved by the county attorney of
26 each county in which the applicant serves prior to a permit
27 to carry weapons being issued. An application for a permit
28 by the attorney general or deputy attorney general or by an
29 assistant attorney general shall be delivered to the sheriff
30 for the county in which the applicant resides. The sheriff
31 of the issuing county may require the applicant to complete a
32 proficiency examination prior to issuing the permit to carry
33 weapons. The standards for a proficiency examination for
34 a member of the general assembly, judicial officer, county
35 attorney, or assistant county attorney, attorney general,

1 deputy attorney general, or assistant attorney general shall
2 not exceed the standards required of a peace officer. The
3 applicant shall pay the reasonable costs associated with
4 completing a proficiency examination.

5 Sec. 3. Section 724.6, subsection 1, paragraphs b, c, and d,
6 Code 2026, are amended to read as follows:

7 b. The permit shall be on a form prescribed and published
8 by the commissioner of public safety, shall identify the
9 holder, and shall state the nature of the employment requiring
10 the holder to go armed. A permit so issued, other than to
11 a peace officer, member of the general assembly, judicial
12 officer, county attorney, or assistant county attorney,
13 attorney general, deputy attorney general, or assistant
14 attorney general, shall authorize the person to whom it is
15 issued to go armed anywhere in the state, only while engaged
16 in the employment, and while going to and from the place of the
17 employment.

18 c. A permit issued to a certified peace officer, member of
19 the general assembly, judicial officer, county attorney, or
20 assistant county attorney, attorney general, deputy attorney
21 general, or assistant attorney general shall authorize that
22 peace officer, member of the general assembly, judicial
23 officer, county attorney, or assistant county attorney,
24 attorney general, deputy attorney general, or assistant
25 attorney general to go armed anywhere in the state at all
26 times, including on the grounds of a school.

27 d. Permits shall expire twelve months after the date
28 when issued except that permits issued to peace officers,
29 members of the general assembly, judicial officers, county
30 attorneys, assistant county attorneys, the attorney general,
31 deputy attorneys general, assistant attorneys general, and
32 correctional officers are valid through the holder of the
33 permit's period of employment unless otherwise canceled.
34 When the employment is terminated, the holder of the permit
35 shall surrender ~~it~~ the permit to the issuing officer for

1 cancellation.

2 Sec. 4. Section 724.6, subsection 1, Code 2026, is amended
3 by adding the following new paragraph:

4 NEW PARAGRAPH. e. Notwithstanding any other provision in
5 this section, a person issued a permit to carry weapons under
6 this section may carry weapons only in a concealed manner when
7 inside a courtroom. This paragraph does not apply to peace
8 officers or correctional officers when fulfilling their duties
9 of employment.

10 Sec. 5. Section 724.6, subsection 3, Code 2026, is amended
11 to read as follows:

12 3. For purposes of this section, ~~"emergency medical care~~
13 ~~provider"~~:

14 a. "Emergency medical care provider" means the same as
15 defined in section 147A.1.

16 b. "Judicial officer" means the same as defined in section
17 602.1101.

18 Sec. 6. Section 724.6, Code 2026, is amended by adding the
19 following new subsection:

20 NEW SUBSECTION. 4. The supreme court may by rule impose
21 additional training or other requirements on judicial officers
22 who hold a permit issued under this section.

23 DIVISION II

24 THREATS AGAINST MEMBERS OF THE GENERAL ASSEMBLY OR JUDICIAL
25 OFFICERS — IMMEDIATE FAMILY MEMBERS

26 Sec. 7. NEW SECTION. 708.17 Threatening a member of the
27 general assembly, judicial officer, or an immediate family member
28 of a member of the general assembly or a judicial officer.

29 1. No person shall threaten a member of the general
30 assembly, a judicial officer, or an immediate family member of
31 a member of the general assembly or judicial officer with the
32 intent to do any of the following:

33 a. Place the general assembly member or a judicial officer
34 or the immediate family member of a general assembly member
35 or judicial officer in fear of serious injury to the general

1 assembly member or judicial officer or the immediate family
2 member of the general assembly member or judicial officer.

3 **b.** Prevent or interrupt the ability of the general assembly
4 member or judicial officer to carry out the general assembly
5 member's or judicial officer's job duties.

6 **c.** Retaliate against a general assembly member or a
7 judicial officer in relation to the performance of the general
8 assembly member's or judicial officer's official duties during
9 the general assembly member's or judicial officer's term of
10 service.

11 **2.** A person who violates the provisions of this section is
12 guilty of a class "C" felony.

13 **3.** As used in this section:

14 **a.** "*Immediate family member*" means a spouse, child, sibling,
15 parent, grandparent, or grandchild, and includes a stepparent,
16 a stepchild, a stepsibling, or an adoptive relationship.

17 **b.** "*Judicial officer*" means the same as defined in section
18 602.1101.

19 **c.** "*Retaliate*" means intentionally threatening bodily injury
20 to or damage to the property of a general assembly member or a
21 judicial officer with intent to retaliate against the general
22 assembly member for the general assembly member's exercise
23 of legislative duties or judicial officer for the judicial
24 officer's exercise of judicial duties and causing the general
25 assembly member, judicial officer, or the family member to
26 reasonably believe that the general assembly member's, the
27 judicial officer's, or the family member's person or property
28 is in danger.

29

DIVISION III

30

MALICIOUS SHARING OF PERSONAL INFORMATION

31 **Sec. 8. NEW SECTION. 708.18 Malicious sharing of personal**
32 **information of a general assembly member or a judicial officer**
33 **or an immediate family member of a general assembly member or a**
34 **judicial officer.**

35 **1.** No person shall share the personal information of a

1 general assembly member or judicial officer or the immediate
2 family member of a general assembly member or a judicial
3 officer with the intent to do any of the following:

4 *a.* Cause harm to the general assembly member or judicial
5 officer or the immediate family member of a general assembly
6 member or a judicial officer.

7 *b.* Place the general assembly member or judicial officer
8 or the immediate family member of a general assembly member
9 or a judicial officer in fear of serious harm to the general
10 assembly member or judicial officer or to an immediate family
11 member of the general assembly member or judicial officer.

12 *c.* Prevent or interrupt the ability to carry out the general
13 assembly member's or judicial officer's job duties.

14 2. A person who violates the provisions of this section is
15 guilty of a serious misdemeanor.

16 3. As used in this section:

17 *a.* "*Immediate family member*" means a spouse, child, sibling,
18 parent, grandparent, or grandchild, and includes a stepparent,
19 a stepchild, a stepsibling, or an adoptive relationship.

20 *b.* "*Judicial officer*" means the same as defined in section
21 602.1101.

22 *c.* "*Personal information*" means a person's personal physical
23 address, personal phone number, or physical location.

24

DIVISION IV

25

THREATS INCLUDING TO PUBLIC OFFICIALS

26 Sec. 9. Section 708.7, subsection 1, Code 2026, is amended
27 by adding the following new paragraph:

28 NEW PARAGRAPH. *c.* A person commits harassment when the
29 person communicates a true threat, including an intent to
30 cause bodily injury to a public official, as defined in
31 section 68B.2, and the public official becomes aware of such
32 communication within one year of the threat.>

33 2. Title page, by striking lines 1 through 9 and inserting
34 <An Act relating to the safety of persons in certain
35 professions involved with the judicial system, including

H-8331 (Continued)

1 authorizing a member of the general assembly, judicial officer,
2 attorney general, deputy attorney general, or assistant
3 attorney general to be issued a professional permit to carry
4 weapons, establishing the criminal offenses of threatening and
5 the malicious sharing of personal information of a general
6 assembly member or a judicial officer or a general assembly
7 member's or a judicial officer's immediate family, and
8 considering true threats to public officials as harassment, and
9 providing penalties.>

By LAWLER of Johnson

[H-8331](#) FILED APRIL 8, 2026

ADOPTED

SENATE AMENDMENT TO
HOUSE FILE 2676

H-8335

1 Amend House File 2676, as amended, passed, and reprinted by
2 the House, as follows:

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

5 <DIVISION I

6 SHORT TITLE

7 Section 1. SHORT TITLE. This Act shall be known and may be
8 cited as the "Iowa Make America Healthy Again Act".

9 DIVISION II

10 CONTINUING EDUCATION REQUIREMENTS — NUTRITION AND METABOLIC
11 HEALTH

12 Sec. 2. Section 148.3, Code 2026, is amended by adding the
13 following new subsection:

14 NEW SUBSECTION. 5. The board shall adopt rules pursuant to
15 chapter 17A requiring a licensee practicing family medicine,
16 internal medicine, pediatrics, psychiatry, endocrinology,
17 gastroenterology, cardiology, oncology, rheumatology,
18 neurology, nephrology, dermatology, pulmonology, surgery,
19 immunology, hematology, obstetrics, or gynecology to complete a
20 minimum of one hour of continuing education on nutrition and
21 metabolic health every four years as a condition of license
22 renewal.

23 Sec. 3. Section 148C.3, subsection 1, paragraph c, Code
24 2026, is amended to read as follows:

25 *c.* Hours of continuing medical education necessary to become
26 or remain licensed. The board shall adopt rules pursuant to
27 chapter 17A requiring a licensee practicing family medicine,
28 internal medicine, pediatrics, psychiatry, endocrinology,
29 gastroenterology, cardiology, oncology, rheumatology,
30 neurology, nephrology, dermatology, pulmonology, surgery,
31 immunology, hematology, obstetrics, or gynecology to complete a
32 minimum of one hour of continuing education on nutrition and
33 metabolic health every four years as a condition of license
34 renewal.

35 DIVISION III

1 MEDICAL SCHOOL GRADUATION REQUIREMENT — NUTRITION

2 Sec. 4. NEW SECTION. 148.15 Medical school graduation
3 requirement — nutrition.

4 Beginning July 1, 2028, a medical school or college of
5 osteopathic medicine and surgery in this state shall require as
6 a condition of graduation that each student complete at least
7 forty hours of coursework on nutrition and metabolic health.

8 DIVISION IV

9 SUPPLEMENTAL NUTRITION ASSISTANCE PROGRAM — SUMMER ELECTRONIC
10 BENEFITS TRANSFER FOR CHILDREN PROGRAM

11 Sec. 5. Section 234.1, Code 2026, is amended by adding the
12 following new subsection:

13 NEW SUBSECTION. 4A. *“Summer electronic benefits transfer*
14 *for children program”* or *“summer EBT program”* means the summer
15 electronic benefits transfer for children program established
16 in 42 U.S.C. §1762.

17 Sec. 6. NEW SECTION. 234.12B Supplemental nutrition
18 assistance program — summer electronic benefits transfer for
19 children program.

20 1. The department shall do all of the following:

21 a. Implement a SNAP waiver upon receipt of approval by the
22 United States department of agriculture, food and nutrition
23 service, and continuously maintain state participation in SNAP
24 in accordance with waiver guidelines specifying that eligible
25 foods pursuant to 7 C.F.R. §271.2 are healthy foods as defined
26 by the director or the director’s designee.

27 b. Contingent upon the availability of federal funding,
28 ensure that the provision of SNAP benefits to recipients is
29 uninterrupted in accordance with federal law, regardless of
30 whether the United States department of agriculture, food and
31 nutrition service, approves state participation utilizing only
32 eligible foods as described in paragraph “a”.

33 2. The department may participate in the summer EBT program
34 subject to federally approved eligible foods for the summer EBT
35 program being consistent with eligible foods as described in

1 subsection 1, paragraph "a".

2

DIVISION V

3

SCHOOL FOODS AND BEVERAGES

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

6 NEW PARAGRAPH. *0t.* Be subject to and comply with the
7 requirements of section 283A.6 relating to the preparation
8 of meals provided to students, and prohibited ingredients in
9 meals provided to students, in the same manner as a school
10 district, if the charter school provides a breakfast or lunch
11 program through the national school lunch program or the school
12 breakfast program administered by the food and nutrition
13 service of the United States department of agriculture.

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

16 NEW PARAGRAPH. *v.* Be subject to and comply with the
17 requirements of section 283A.6 relating to the preparation of
18 meals provided to students, and prohibited ingredients in meals
19 provided to students, in the same manner as a school district,
20 if the charter school or innovation zone school provides a
21 breakfast or lunch program.

22 Sec. 9. NEW SECTION. **283A.6 School district breakfast and**
23 **lunch programs — food and beverages provided to students —**
24 **prohibited ingredients.**

25 1. *a.* A school district shall not serve a meal to students
26 as part of the school district's breakfast or lunch program
27 that contains any of the following ingredients:

- 28 (1) Blue dye 1.
29 (2) Blue dye 2.
30 (3) Green dye 3.
31 (4) Potassium bromate.
32 (5) Propylparaben.
33 (6) Red dye 40.
34 (7) Yellow dye 5.
35 (8) Yellow dye 6.

1 *b.* Paragraph "a" does not apply to food and beverages
2 received as part of a direct delivery from the foods in schools
3 program of the United States department of agriculture.

4 2. An employee or contracted vendor of a school district
5 shall not provide any food or beverages that contain an
6 ingredient described in subsection 1 to a student enrolled in
7 the school district during the school day.

8 3. A school district shall not permit the sale to students
9 of any foods or beverages that contain an ingredient described
10 in subsection 1 on the school campus, as school campus is
11 defined in 7 C.F.R. §210.11 as of January 1, 2026, unless the
12 sale takes place outside of the school day, as school day is
13 defined in 7 C.F.R. §210.11 as of January 1, 2026.

14 Sec. 10. Section 283A.10, Code 2026, is amended to read as
15 follows:

16 **283A.10 School breakfast or lunch in nonpublic schools.**

17 The authorities in charge of nonpublic schools may operate
18 or provide for the operation of school breakfast or lunch
19 programs in schools under their jurisdiction and may use funds
20 appropriated to them by the general assembly, gifts, funds
21 received from sale of school breakfasts or lunches under such
22 programs, and any other funds available to the nonpublic
23 school. However, school breakfast or lunch programs shall not
24 be required in nonpublic schools. The department of education
25 shall direct the disbursement of state funds to nonpublic
26 schools for school breakfast or lunch programs in the same
27 manner as state funds are disbursed to public schools. If
28 a nonpublic school receives state funds for the operation of
29 a school breakfast or lunch program, meals served under the
30 program shall be nutritionally adequate meals, as defined in
31 section 283A.1, and shall comply with the requirements of
32 section 283A.6.

33 Sec. 11. APPLICABILITY. This division of this Act applies
34 to school years beginning on or after July 1, 2027.

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DIVISION VI

EPINEPHRINE DELIVERY SYSTEMS

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Sec. 12. Section 135.185, Code 2026, is amended to read as follows:

135.185 Epinephrine ~~auto-injector~~ delivery system supply.

1. For purposes of this section, unless the context otherwise requires:

a. "Epinephrine ~~auto-injector~~ delivery system" means the same as provided in section 280.16.

b. "Facility" means a food establishment as defined in section 137F.1, a carnival as defined in section 88A.1, a recreational camp, a youth sports facility, or a sports arena.

c. "Licensed health care professional" means the same as provided in section 280.16.

d. "Personnel authorized to administer epinephrine" means an employee or agent of a facility who is trained and authorized to administer an epinephrine ~~auto-injector~~ delivery system.

2. Notwithstanding any other provision of law to the contrary, a licensed health care professional may prescribe epinephrine ~~auto-injectors~~ delivery systems in the name of a facility to be maintained for use as provided in this section.

3. A facility may obtain a prescription for epinephrine ~~auto-injectors~~ delivery systems and maintain a supply of such ~~auto-injectors~~ delivery systems in a secure location at each location where a member of the public may be present for use as provided in this section. A facility that obtains such a prescription shall replace epinephrine ~~auto-injectors~~ delivery systems in the supply upon use or expiration. Personnel authorized to administer epinephrine may possess and administer epinephrine ~~auto-injectors~~ delivery systems from the supply as provided in this section.

4. Personnel authorized to administer epinephrine may provide or administer an epinephrine ~~auto-injector~~ delivery system from the facility's supply to an individual present at the facility if such personnel reasonably and in good faith believe the individual is having an anaphylactic reaction.

1 5. The following persons, provided they have acted
2 reasonably and in good faith, shall not be liable for
3 any injury arising from the provision, administration,
4 or assistance in the administration of an epinephrine
5 ~~auto-injector~~ delivery system as provided in this section:

6 a. Any personnel authorized to administer epinephrine who
7 provide, administer, or assist in the administration of an
8 epinephrine ~~auto-injector~~ delivery system to an individual
9 present at the facility who such personnel believe to be having
10 an anaphylactic reaction.

11 b. The owner or operator of the facility.

12 c. The prescriber of the epinephrine ~~auto-injector~~ delivery
13 system.

14 6. The department, the board of medicine, the board of
15 nursing, and the board of pharmacy shall adopt rules pursuant
16 to chapter 17A to implement and administer this section,
17 including but not limited to standards and procedures for
18 the prescription, distribution, storage, replacement, and
19 administration of epinephrine ~~auto-injectors~~ delivery systems,
20 and for training and authorization to be required for personnel
21 authorized to administer epinephrine.

22 Sec. 13. Section 280.16, Code 2026, is amended to read as
23 follows:

24 **280.16 Self-administration of respiratory distress, asthma,**
25 **or other airway constricting disease medication, epinephrine**
26 **~~auto-injectors~~ delivery systems, bronchodilator canisters, or**
27 **bronchodilator canisters and spacers.**

28 1. *Definitions.* For purposes of this section:

29 a. "*Bronchodilator*" means a bronchodilator as recommended
30 by the department of health and human services for treatment
31 of a student's respiratory distress, asthma, or other airway
32 constricting disease.

33 b. "*Bronchodilator canister*" means a portable drug
34 delivery device packaged with multiple premeasured doses of a
35 bronchodilator.

1 *c.* "Epinephrine auto-injector delivery system" means a
2 device for immediate self-administration or administration by
3 another trained individual of a measured dose of epinephrine
4 to a person at risk of anaphylaxis, including epinephrine
5 auto-injectors and epinephrine nasal sprays.

6 *d.* "Licensed health care professional" means a person
7 licensed under chapter 148 to practice medicine and surgery or
8 osteopathic medicine and surgery, an advanced registered nurse
9 practitioner licensed under chapter 152 or 152E and registered
10 with the board of nursing, or a physician assistant licensed
11 under chapter 148C.

12 *e.* "Medication" means a drug that meets the definition
13 provided in section 126.2, subsection 8, has an individual
14 prescription label, is prescribed by a licensed health care
15 professional for a student, and pertains to the student's
16 respiratory distress, asthma, or other airway constricting
17 disease, or risk of anaphylaxis, and includes but is not
18 limited to a bronchodilator.

19 *f.* "Self-administration" means a student's discretionary use
20 of medication prescribed by a licensed health care professional
21 for the student.

22 *g.* "Spacer" means a holding chamber that is used to optimize
23 the delivery of a bronchodilator to a person's lungs.

24 2. The board of directors of a school district and the
25 authorities in charge of an accredited nonpublic school shall
26 permit the self-administration of medication or the use of a
27 bronchodilator canister or bronchodilator canister and spacer
28 by a student with respiratory distress, asthma, or other airway
29 constricting disease or the use of an epinephrine auto-injector
30 delivery system by a student with a risk of anaphylaxis if the
31 following conditions are met:

32 *a.* The student's parent or guardian provides to the
33 school written authorization for the self-administration
34 of medication, for the use of a bronchodilator canister or
35 a bronchodilator canister and spacer, or for the use of an

1 epinephrine ~~auto-injector~~ delivery system.

2 *b.* The student's parent or guardian provides to the school
3 a written statement from the student's licensed health care
4 professional containing the following information:

5 (1) The name and purpose of the medication, bronchodilator
6 canister, bronchodilator canister and spacer, or epinephrine
7 ~~auto-injector~~ delivery system.

8 (2) The prescribed dosage.

9 (3) The times at which or the special circumstances under
10 which the medication, bronchodilator canister, bronchodilator
11 canister and spacer, or epinephrine ~~auto-injector~~ delivery
12 system is to be administered.

13 *c.* The parent or guardian and the school meet the
14 requirements of subsection 3.

15 3. The school district or accredited nonpublic school
16 shall notify the parent or guardian of the student, in
17 writing, that the school district or accredited nonpublic
18 school and its employees are to incur no liability, except
19 for gross negligence, as a result of any injury arising from
20 self-administration of medication, use of a bronchodilator
21 canister or a bronchodilator canister and spacer, or use of
22 an epinephrine ~~auto-injector~~ delivery system by the student.
23 The parent or guardian of the student shall sign a statement
24 acknowledging that the school district or nonpublic school
25 is to incur no liability, except for gross negligence, as
26 a result of self-administration of medication, use of a
27 bronchodilator canister or a bronchodilator canister and
28 spacer, or use of an epinephrine ~~auto-injector~~ delivery system
29 by the student. A school district or accredited nonpublic
30 school and its employees acting reasonably and in good faith
31 shall incur no liability for any improper use of medication, a
32 bronchodilator canister, a bronchodilator canister and spacer,
33 or an epinephrine ~~auto-injector~~ delivery system as defined in
34 this section or for supervising, monitoring, or interfering
35 with a student's self-administration of medication, use of

1 a bronchodilator canister or a bronchodilator canister and
2 spacer, or use of an epinephrine ~~auto-injector~~ delivery system
3 as defined in this section.

4 4. The permission for self-administration of medication,
5 for the use of a bronchodilator canister or a bronchodilator
6 canister and spacer, or for the use of an epinephrine
7 ~~auto-injector~~ delivery system is effective for the school year
8 for which it is granted and shall be renewed each subsequent
9 school year upon fulfillment of the requirements of this
10 section. However, the parent or guardian shall immediately
11 notify the school of any changes in the conditions listed under
12 subsection 2.

13 5. Provided that the requirements of this section are
14 fulfilled, a student with respiratory distress, asthma, or
15 other airway constricting disease may possess and use the
16 student's medication and a student with a written statement
17 from a licensed health care professional on file pursuant
18 to subsection 2, paragraph "a", may use a bronchodilator
19 canister, a bronchodilator canister and spacer, or an
20 epinephrine ~~auto-injector~~ delivery system while in school, at
21 school-sponsored activities, under the supervision of school
22 personnel, and before or after normal school activities,
23 such as while in before-school or after-school care on
24 school-operated property. If the student misuses this
25 privilege, the privilege may be withdrawn. A school district
26 or nonpublic school shall notify a student's parent or guardian
27 before withdrawing the privilege to use a bronchodilator
28 canister, a bronchodilator canister and spacer, or an
29 epinephrine ~~auto-injector~~ delivery system.

30 6. Information provided to the school under subsection 2
31 shall be kept on file in the office of the school nurse or, in
32 the absence of a school nurse, the school's administrator.

33 7. The Iowa school for the deaf and the institutions under
34 the control of the department of health and human services as
35 provided in section 218.1 are exempt from the provisions of

1 this section.

2 Sec. 14. Section 280.16A, Code 2026, is amended to read as
3 follows:

4 **280.16A Epinephrine ~~auto-injector~~ delivery system,**
5 **bronchodilator canister, or bronchodilator canister and spacer**
6 **supply.**

7 1. For purposes of this section, unless the context
8 otherwise requires:

9 *a. "Bronchodilator" means the same as defined in section*
10 *280.16.*

11 *b. "Bronchodilator canister" means the same as defined in*
12 *section 280.16.*

13 *c. "~~Epinephrine auto-injector~~ delivery system" means the same*
14 *as provided in section 280.16.*

15 *d. "Licensed health care professional" means the same as*
16 *provided in section 280.16.*

17 *e. "Personnel authorized to administer epinephrine or a*
18 *bronchodilator" means a school nurse or other employee of a*
19 *school district or accredited nonpublic school trained and*
20 *authorized to administer an epinephrine ~~auto-injector~~ delivery*
21 *system, a bronchodilator canister, or a bronchodilator canister*
22 *and spacer.*

23 *f. "School nurse" means a registered nurse holding current*
24 *licensure recognized by the board of nursing who practices in*
25 *the school setting to promote and protect the health of the*
26 *school population by using knowledge from the nursing, social,*
27 *and public health sciences.*

28 *g. "Spacer" means the same as defined in section 280.16.*

29 2. Notwithstanding any other provision of law to the
30 contrary, a licensed health care professional may prescribe
31 epinephrine ~~auto-injectors~~ delivery systems, bronchodilator
32 canisters, and bronchodilator canisters and spacers in the
33 name of a school district or accredited nonpublic school to be
34 maintained for use as provided in this section.

35 3. The board of directors in charge of each school district

1 and the authorities in charge of each accredited nonpublic
2 school may obtain a prescription for epinephrine ~~auto-injectors~~
3 delivery systems, bronchodilator canisters, and bronchodilator
4 canisters and spacers and maintain a supply of such epinephrine
5 ~~auto-injectors~~ delivery systems, bronchodilator canisters,
6 and bronchodilator canisters and spacers in a secure
7 location at each school for use as provided in this section.
8 The board and the authorities shall replace epinephrine
9 ~~auto-injectors~~ delivery systems, bronchodilator canisters, and
10 bronchodilator canisters and spacers in the supply upon use or
11 expiration. Personnel authorized to administer epinephrine
12 or a bronchodilator may possess and administer epinephrine
13 ~~auto-injectors~~ delivery systems, bronchodilator canisters, or
14 bronchodilator canisters and spacers, as applicable, from the
15 supply as provided in this section.

16 4. Personnel authorized to administer epinephrine or
17 a bronchodilator may provide or administer an epinephrine
18 ~~auto-injector~~ delivery system, a bronchodilator canister, or
19 a bronchodilator canister and spacer, as applicable, from
20 the school's supply to a student or other individual if such
21 personnel reasonably and in good faith believe the student or
22 other individual is having an anaphylactic reaction or requires
23 treatment for respiratory distress, asthma, or other airway
24 constricting disease.

25 5. The following persons, provided they have acted
26 reasonably and in good faith, shall not be liable for
27 any injury arising from the provision, administration,
28 or assistance in the administration of an epinephrine
29 ~~auto-injector~~ delivery system, a bronchodilator canister, or a
30 bronchodilator canister and spacer as provided in this section:

31 a. Any personnel authorized to administer epinephrine or
32 a bronchodilator who, as applicable, provide, administer, or
33 assist in the administration of an epinephrine ~~auto-injector~~
34 delivery system to a student or other individual present at the
35 school who such personnel believe to be having an anaphylactic

1 reaction or in the administration of a bronchodilator canister
2 or a bronchodilator canister and spacer to a student or other
3 individual present at the school who such personnel believe to
4 require treatment for respiratory distress, asthma, or other
5 airway constricting disease.

6 *b.* A school district or accredited nonpublic school
7 employing the personnel.

8 *c.* The board of directors in charge of the school district
9 or authorities in charge of the accredited nonpublic school.

10 *d.* The prescriber of the epinephrine ~~auto-injector~~ delivery
11 system, the bronchodilator canister, or the bronchodilator
12 canister and spacer.

13 6. The department of education, the board of medicine,
14 the board of nursing, and the board of pharmacy shall, in
15 consultation with an organization representing school nurses,
16 adopt rules pursuant to chapter 17A to implement and administer
17 this section, including but not limited to standards and
18 procedures for the prescription, distribution, storage,
19 disposal, replacement, and administration of epinephrine
20 ~~auto-injectors~~ delivery systems, bronchodilator canisters,
21 and bronchodilator canisters and spacers, and for training
22 and authorization to be required for personnel authorized to
23 administer epinephrine or a bronchodilator.

24 DIVISION VII

25 IVERMECTIN — OVER-THE-COUNTER AVAILABILITY

26 Sec. 15. NEW SECTION. 126.24 Ivermectin — prescription
27 drug order not required.

28 1. A pharmacist or pharmacy may distribute ivermectin for
29 human consumption as an over-the-counter medicine.

30 2. A pharmacist or pharmacy shall not be subject to
31 professional discipline or civil or criminal penalties for the
32 distribution of ivermectin pursuant to this section.

33 DIVISION VIII

34 STUDENT INSTRUCTIONAL TECHNOLOGY STANDARDS

35 Sec. 16. Section 256E.7, subsection 2, Code 2026, is amended

1 by adding the following new paragraph:

2 NEW PARAGRAPH. *Os.* Be subject to and comply with
3 the requirements of section 279.89 relating to student
4 instructional technology standards in the same manner as a
5 school district.

6 Sec. 17. Section 256F.4, subsection 2, Code 2026, is amended
7 by adding the following new paragraph:

8 NEW PARAGRAPH. *w.* Be subject to and comply with
9 the requirements of section 279.89 relating to student
10 instructional technology standards in the same manner as a
11 school district.

12 Sec. 18. NEW SECTION. **279.89 Student instructional**
13 **technology standards.**

14 1. As used in this section, unless the context otherwise
15 requires:

16 *a. "Digital instruction"* means lessons, assignments,
17 assessments, or instructional activities delivered through
18 instructional technology.

19 *b. "Instructional technology"* means a laptop, tablet,
20 computer, smart device, software platform, or other similar
21 device or platform used for student learning.

22 *c. "One-to-one digital device program"* means a program
23 through which a school district provides or assigns a digital
24 device to each student for instructional use.

25 2. *a.* For students enrolled in grades kindergarten through
26 five, digital instruction shall not exceed sixty minutes per
27 school day.

28 *b.* The following uses shall not count toward the daily
29 limit:

30 (1) Use required pursuant to an individualized education
31 program or a plan developed pursuant to section 504 of the
32 federal Rehabilitation Act of 1973.

33 (2) Assistive or adaptive technology used to provide a
34 student access to instruction or to accommodate differing
35 student abilities.

1 (3) Teacher-directed demonstrations using a projector,
2 smartboard, or similar display device when students are not
3 individually operating a digital device.

4 (4) State assessments, screening, progress monitoring,
5 and local diagnostic assessments that require the use of a
6 one-to-one digital device.

7 (5) Dedicated computer science and technology curriculum.

8 3. *a.* The board of directors of each school district shall
9 adopt a written technology use policy applicable to grades
10 kindergarten through five.

11 *b.* The policy shall include all of the following:

12 (1) The district's daily digital instruction limits.

13 (2) Notice of a parent's or guardian's right to request
14 additional reductions in the parent's or guardian's child's
15 digital instruction.

16 (3) A statement that instructional technology shall
17 support, and not supplant, foundational learning.

18 (4) A prohibition on the use of digital devices during
19 recess.

20 *c.* The policy shall be published on each elementary school's
21 internet site.

22 4. *a.* Prior to adopting or renewing a one-to-one digital
23 device program for any grade level, the board of directors of a
24 school district shall complete a technology adoption checklist
25 that documents consideration of all of the following:

26 (1) The instructional purpose of the device.

27 (2) Age appropriateness of the device and associated
28 software.

29 (3) Content-filtering limitations and the district's
30 capacity to mitigate those limitations.

31 (4) Whether student data is collected, stored, or shared,
32 and the nature of such data practices.

33 *b.* The checklist shall be retained by the board and made
34 available to the department of education upon request for audit
35 or compliance purposes.

1 5. This section shall not apply to students enrolled in an
2 online learning program operating pursuant to section 256.43.

3 6. This section does not limit the authority of a school
4 district or accredited nonpublic school under section 279.10,
5 subsection 1, regarding provision of instruction over the
6 internet to meet the minimum school calendar requirements.

7 Sec. 19. DEPARTMENT OF EDUCATION — WORKING GROUP — IMPACT
8 OF TECHNOLOGY ON COGNITIVE LEARNING.

9 1. The department of education, in collaboration with the
10 department of health and human services, shall convene and
11 provide administrative support to a working group that shall
12 examine research related to the impact of school-provided
13 technology on the cognitive function and academic performance
14 of students in grades six through twelve. For purposes of
15 this section, "school-provided technology" includes laptop
16 computers, online learning management systems, and classroom
17 slide show presentations.

18 2. The membership of the working group shall include but
19 not be limited to educators, mental health professionals, and
20 parents of school-age children.

21 3. Any expenses incurred by a member of the working group
22 shall be the responsibility of the individual member or the
23 respective entity represented by the member.

24 4. The working group shall submit its findings and
25 recommendations in a report to the general assembly by December
26 31, 2026. The report shall include recommendations on best
27 practices related to the use of school-provided technology in
28 educational contexts with a focus on ways to mitigate possible
29 negative impacts on the social and behavioral development,
30 attention span, mental concentration, and learning ability of
31 students in grades six through twelve.

32 DIVISION IX

33 PRESIDENTIAL PHYSICAL FITNESS TEST

34 Sec. 20. Section 256.11, subsection 3, paragraph a,
35 subparagraph (6), Code 2026, is amended to read as follows:

1 (6) Physical education. The physical education curriculum
2 shall include an assessment of the physical fitness of students
3 who are physically able using the presidential physical fitness
4 test.

5 Sec. 21. Section 256.11, subsection 4, paragraph a,
6 subparagraph (8), Code 2026, is amended to read as follows:

7 (8) Physical education. The physical education curriculum
8 shall include an assessment of the physical fitness of students
9 who are physically able using the presidential physical fitness
10 test.

11 Sec. 22. Section 256.11, subsection 5, paragraph g, Code
12 2026, is amended to read as follows:

13 g. (1) All students physically able shall be required
14 to participate in a minimum of one-eighth unit of physical
15 education activities during each semester they are enrolled in
16 school except as otherwise provided in this paragraph. The
17 physical education activities must satisfy all of the following
18 requirements:

19 (a) Emphasize leisure time activities which will benefit
20 the student outside the school environment and after graduation
21 from high school.

22 (b) Include an assessment of the physical fitness of
23 students who are physically able using the presidential
24 physical fitness test.

25 (2) (a) A student who meets the requirements of this
26 ~~paragraph~~ subparagraph shall be excused from the physical
27 education activities requirement under subparagraph (1) by the
28 principal of the school in which the student is enrolled if
29 the parent or guardian of the student requests in writing that
30 the student be excused from the physical education activities
31 requirement. A student who wishes to be excused from the
32 physical education activities requirement must be seeking to be
33 excused in order to enroll in academic courses not otherwise
34 available to the student, or be enrolled or participating in
35 any of the following:

1 ~~(a)~~ (i) A work-based learning program or other educational
2 program authorized by the school which requires the student to
3 leave the school premises for specified periods of time during
4 the school day.

5 ~~(b)~~ (ii) An activity that is sponsored by the school in
6 which the student is enrolled which requires at least as much
7 physical activity per week as one-eighth unit of physical
8 education activities.

9 ~~(2)~~ (b) The principal of the school shall inform the
10 superintendent of the school district or nonpublic school that
11 the student has been excused. ~~Physical education activities~~
12 ~~shall emphasize leisure time activities which will benefit the~~
13 ~~student outside the school environment and after graduation~~
14 ~~from high school.~~

15 (3) A student who is enrolled in a junior reserve officers'
16 training corps shall not be required to participate in physical
17 education activities under subparagraph (1) or to meet the
18 physical activity requirements of subsection 6, paragraph
19 "b", subparagraph (2), but shall receive one-eighth unit of
20 physical education activities credit for each semester, or the
21 equivalent, of junior reserve officers' training corps the
22 student completes.

23 Sec. 23. CONTINGENT EFFECTIVE DATE. This division of
24 this Act takes effect upon the issuance of final guidance for
25 administration of the presidential physical fitness test by the
26 federal government. The department of education shall inform
27 the Iowa Code editor upon the issuance of final guidance for
28 administration of the presidential physical fitness test by the
29 federal government.

30

DIVISION X

31

PSYCHOLOGY INTERJURISDICTIONAL COMPACT

32

Sec. 24. NEW SECTION. 147M.1 Psychology interjurisdictional
33 compact.

34

The psychology interjurisdictional compact is enacted into
35 law and entered into by this state with all states legally

1 joining in the compact in the form substantially as follows:

2 1. *Article I — Purpose.*

3 a. The party states find that:

4 (1) States license psychologists, in order to protect
5 the public through verification of education, training,
6 and experience, and ensure accountability for professional
7 practice.

8 (2) This compact is intended to regulate the day-to-day
9 practice of telepsychology, in which psychological services are
10 provided using telecommunication technologies, by psychologists
11 across state boundaries in the performance of their
12 psychological practice as assigned by an appropriate authority.

13 (3) This compact is intended to regulate the temporary
14 in-person, face-to-face practice of psychology by psychologists
15 across state boundaries for thirty days within a calendar year
16 in the performance of their psychological practice as assigned
17 by an appropriate authority.

18 (4) This compact is intended to authorize state psychology
19 regulatory authorities to afford legal recognition, in a manner
20 consistent with the terms of the compact, to psychologists
21 licensed in another state.

22 (5) This compact recognizes that states have a vested
23 interest in protecting the public's health and safety through
24 their licensing and regulation of psychologists and that such
25 state regulation will best protect public health and safety.

26 (6) This compact does not apply when a psychologist is
27 licensed in both the home and receiving states.

28 (7) This compact does not apply to permanent in-person,
29 face-to-face practice, but it does allow for authorization of
30 temporary psychological practice.

31 b. Consistent with these principles, this compact is
32 designed to achieve the following purposes and objectives:

33 (1) Increase public access to professional psychological
34 services by allowing for telepsychological practice across
35 state lines as well as temporary in-person, face-to-face

1 services into a state in which the psychologist is not licensed
2 to practice psychology.

3 (2) Enhance the states' ability to protect the public's
4 health and safety, especially client-patient safety.

5 (3) Encourage the cooperation of compact states in the areas
6 of psychology licensure and regulation.

7 (4) Facilitate the exchange of information between compact
8 states regarding psychologist licensure, adverse actions, and
9 disciplinary history.

10 (5) Promote compliance with the laws governing
11 psychological practice in each compact state.

12 (6) Invest all compact states with the authority to
13 hold licensed psychologists accountable through the mutual
14 recognition of compact state licenses.

15 2. *Article II — Definitions.*

16 a. "Adverse action" means any action taken by a state
17 psychology regulatory authority which finds a violation
18 of a statute or regulation that is identified by the state
19 psychology regulatory authority as discipline and is a matter
20 of public record.

21 b. "Association of state and provincial psychology boards"
22 means the recognized membership organization composed of state
23 and provincial psychology regulatory authorities responsible
24 for the licensure and registration of psychologists throughout
25 the United States and Canada.

26 c. "Authority to practice interjurisdictional telepsychology"
27 means a licensed psychologist's authority to practice
28 telepsychology, within the limits authorized under this
29 compact, in another compact state.

30 d. "Bylaws" means those bylaws established by the psychology
31 interjurisdictional compact commission pursuant to article
32 X for its governance, or for directing and controlling its
33 actions and conduct.

34 e. "Client-patient" means the recipient of psychological
35 services, whether psychological services are delivered in the

1 context of health care, corporate, supervision, or consulting
2 services.

3 *f. "Commissioner"* means the voting representative appointed
4 by each state psychology regulatory authority pursuant to
5 article X.

6 *g. "Compact state"* means a state, the District of Columbia,
7 or United States territory that has enacted this compact
8 legislation and which has not withdrawn pursuant to article
9 XIII, or been terminated pursuant to article XII.

10 *h. "Confidentiality"* means the principle that data or
11 information is not made available or disclosed to unauthorized
12 persons or processes.

13 *i. "Coordinated licensure information system" or "coordinated
14 database"* means an integrated process for collecting, storing,
15 and sharing information on psychologists' licensure and
16 enforcement activities related to psychology licensure laws,
17 which is administered by the recognized membership organization
18 composed of state and provincial psychology regulatory
19 authorities.

20 *j. "Day"* means any part of a day in which psychological work
21 is performed.

22 *k. "Distant state"* means the compact state where a
23 psychologist is physically present, not through the use
24 of telecommunications technologies, to provide temporary
25 in-person, face-to-face psychological services.

26 *l. "E.Passport"* means a certificate issued by the
27 association of state and provincial psychology boards
28 that promotes the standardization in the criteria of
29 interjurisdictional telepsychology practice and facilitates the
30 process for licensed psychologists to provide telepsychological
31 services across state lines.

32 *m. "Executive board"* means a group of directors elected or
33 appointed to act on behalf of, and within the powers granted to
34 them by, the commission.

35 *n. "Home state"* means a compact state where a psychologist

1 is licensed to practice psychology. If the psychologist is
2 licensed in more than one compact state and is practicing
3 under the authorization to practice interjurisdictional
4 telepsychology, the home state is the compact state where the
5 psychologist is physically present when the telepsychological
6 services are delivered. If the psychologist is licensed
7 in more than one compact state and is practicing under the
8 temporary authorization to practice, the home state is any
9 compact state where the psychologist is licensed.

10 *o. "Identity history summary"* means a summary of information
11 retained by the federal bureau of investigation (FBI), or other
12 designee with similar authority, in connection with arrests
13 and, in some instances, federal employment, naturalization, or
14 military service.

15 *p. "In-person, face-to-face"* means interactions in which the
16 psychologist and the client-patient are in the same physical
17 space and which does not include interactions that may occur
18 through the use of telecommunication technologies.

19 *q. "Interjurisdictional practice certificate" or "IPC"*
20 means a certificate issued by the association of state and
21 provincial psychology boards that grants temporary authority
22 to practice based on notification to the state psychology
23 regulatory authority of intention to practice temporarily, and
24 verification of one's qualifications for such practice.

25 *r. "License"* means authorization by a state psychology
26 regulatory authority to engage in the independent practice of
27 psychology, which would be unlawful without the authorization.

28 *s. "Noncompact state"* means any state which is not at the
29 time a compact state.

30 *t. "Psychologist"* means an individual licensed for the
31 independent practice of psychology.

32 *u. "Psychology interjurisdictional compact commission" or*
33 *"commission"* means the national administration of which all
34 compact states are members.

35 *v. "Receiving state"* means a compact state where the

1 client-patient is physically located when the telepsychological
2 services are delivered.

3 *w.* "Rule" means a written statement by the psychology
4 interjurisdictional compact commission promulgated pursuant
5 to article XI that is of general applicability, implements,
6 interprets, or prescribes a policy or provision of this
7 compact, or an organizational, procedural, or practice
8 requirement of the commission and has the force and effect of
9 statutory law in a compact state, and includes the amendment,
10 repeal, or suspension of an existing rule.

11 *x.* "Significant investigatory information" means any of the
12 following:

13 (1) Investigative information that a state psychology
14 regulatory authority, after a preliminary inquiry that includes
15 notification and an opportunity to respond if required by state
16 law, has reason to believe, if proven true, would indicate more
17 than a violation of state statute or ethics code that would be
18 considered more substantial than a minor infraction.

19 (2) Investigative information that indicates that the
20 psychologist represents an immediate threat to public health
21 and safety regardless of whether the psychologist has been
22 notified or had an opportunity to respond.

23 *y.* "State" means a state, commonwealth, territory, or
24 possession of the United States, or the District of Columbia.

25 *z.* "State psychology regulatory authority" means the board,
26 office, or other agency with the legislative mandate to license
27 and regulate the practice of psychology.

28 *aa.* "Telepsychology" means the provision of psychological
29 services using telecommunication technologies.

30 *ab.* "Temporary authorization to practice" means a licensed
31 psychologist's authority to conduct temporary in-person,
32 face-to-face practice, within the limits authorized under this
33 compact, in another compact state.

34 *ac.* "Temporary in-person, face-to-face practice" means where
35 a psychologist is physically present, not through the use

1 of telecommunications technologies, in the distant state to
2 provide for the practice of psychology for thirty days within a
3 calendar year and based on notification to the distant state.

4 3. *Article III — Home state licensure.*

5 a. The home state shall be a compact state where a
6 psychologist is licensed to practice psychology.

7 b. A psychologist may hold one or more compact state
8 licenses at a time. If the psychologist is licensed in more
9 than one compact state, the home state is the compact state
10 where the psychologist is physically present when the services
11 are delivered as authorized by the authority to practice
12 interjurisdictional telepsychology under the terms of this
13 compact.

14 c. Any compact state may require a psychologist not
15 previously licensed in a compact state to obtain and retain
16 a license to be authorized to practice in the compact state
17 under circumstances not authorized by the authority to practice
18 interjurisdictional telepsychology under the terms of this
19 compact.

20 d. Any compact state may require a psychologist to obtain
21 and retain a license to be authorized to practice in a
22 compact state under circumstances not authorized by temporary
23 authorization to practice under the terms of this compact.

24 e. A home state's license authorizes a psychologist to
25 practice in a receiving state under the authority to practice
26 interjurisdictional telepsychology only if the compact state
27 meets all of the following requirements:

28 (1) Currently requires the psychologist to hold an active
29 E.Passport.

30 (2) Has a mechanism in place for receiving and investigating
31 complaints about licensed individuals.

32 (3) Notifies the commission, in compliance with the terms
33 herein, of any adverse action or significant investigatory
34 information regarding a licensed individual.

35 (4) Requires an identity history summary of all applicants

1 at initial licensure, including the use of the results of
2 fingerprints or other biometric data checks compliant with the
3 requirements of the federal bureau of investigation (FBI), or
4 other designee with similar authority, no later than ten years
5 after activation of the this compact.

6 (5) Complies with the bylaws and rules of the commission.

7 *f.* A home state's license grants temporary authorization
8 to practice to a psychologist in a distant state only if the
9 compact state meets all of the following requirements:

10 (1) Currently requires the psychologist to hold an active
11 IPC.

12 (2) Has a mechanism in place for receiving and investigating
13 complaints about licensed individuals.

14 (3) Notifies the commission, in compliance with the terms
15 herein, of any adverse action or significant investigatory
16 information regarding a licensed individual.

17 (4) Requires an identity history summary of all applicants
18 at initial licensure, including the use of the results of
19 fingerprints or other biometric data checks compliant with the
20 requirements of the federal bureau of investigation (FBI), or
21 other designee with similar authority, no later than ten years
22 after activation of this compact.

23 (5) Complies with the bylaws and rules of the commission.

24 4. *Article IV — Compact privilege to practice*
25 *telepsychology.*

26 *a.* Compact states shall recognize the right of a
27 psychologist, licensed in a compact state in conformance with
28 article III, to practice telepsychology in receiving states in
29 which the psychologist is not licensed, under the authority to
30 practice interjurisdictional telepsychology as provided in this
31 compact.

32 *b.* To exercise the authority to practice interjurisdictional
33 telepsychology under the terms and provisions of this compact,
34 a psychologist licensed to practice in a compact state shall
35 meet all of the following requirements:

1 (1) Hold a graduate degree in psychology from an institution
2 of higher education that was either of the following, at the
3 time the degree was awarded:

4 (a) Regionally accredited by an accrediting body recognized
5 by the United States department of education to grant graduate
6 degrees, or authorized by provincial statute or royal charter
7 to grant doctoral degrees.

8 (b) A foreign college or university deemed to be equivalent
9 to subparagraph (1), subparagraph division (a), by a foreign
10 credential evaluation service that is a member of the national
11 association of credential evaluation services or by a
12 recognized foreign credential evaluation service.

13 (2) Hold a graduate degree in psychology that meets all of
14 the following criteria:

15 (a) The program, wherever it may be administratively
16 housed, must be clearly identified and labeled as a
17 psychology program. Such a program must specify in pertinent
18 institutional catalogues and brochures its intent to educate
19 and train professional psychologists.

20 (b) The psychology program must stand as a recognizable,
21 coherent, organizational entity within the institution.

22 (c) There must be a clear authority and primary
23 responsibility for the core and specialty areas whether or not
24 the program cuts across administrative lines.

25 (d) The program must consist of an integrated, organized
26 sequence of study.

27 (e) There must be an identifiable psychology
28 faculty sufficient in size and breadth to carry out its
29 responsibilities.

30 (f) The designated director of the program must be a
31 psychologist and a member of the core faculty.

32 (g) The program must have an identifiable body of students
33 who are matriculated in that program for a degree.

34 (h) The program must include supervised practicum,
35 internship, or field training appropriate to the practice of

1 psychology.

2 (i) The curriculum shall encompass a minimum of three
3 academic years of full-time graduate study for doctoral degrees
4 and a minimum of one academic year of full-time graduate study
5 for master's degrees.

6 (j) The program includes an acceptable residency as defined
7 by the rules of the commission.

8 (3) Possess a current, full, and unrestricted license to
9 practice psychology in a home state which is a compact state.

10 (4) Have no history of adverse action that violates the
11 rules of the commission.

12 (5) Have no criminal record history reported on an identity
13 history summary that violates the rules of the commission.

14 (6) Possess a current, active E.Passport.

15 (7) Provide attestations in regard to areas of intended
16 practice, conformity with standards of practice, competence in
17 telepsychology technology; criminal background; and knowledge
18 and adherence to legal requirements in the home and receiving
19 states, and provide a release of information to allow for
20 primary source verification in a manner specified by the
21 commission.

22 (8) Meet other criteria as defined by the rules of the
23 commission.

24 *c.* The home state maintains authority over the license of
25 any psychologist practicing into a receiving state under the
26 authority to practice interjurisdictional telepsychology.

27 *d.* A psychologist practicing into a receiving state under
28 the authority to practice interjurisdictional telepsychology
29 shall be subject to the receiving state's scope of practice.
30 A receiving state may, in accordance with that state's due
31 process law, limit or revoke a psychologist's authority to
32 practice interjurisdictional telepsychology in the receiving
33 state and may take any other necessary actions under the
34 receiving state's applicable law to protect the health and
35 safety of the receiving state's citizens. If a receiving state

1 takes action, the state shall promptly notify the home state
2 and the commission.

3 e. If a psychologist's license in any home state or another
4 compact state, or any authority to practice interjurisdictional
5 telepsychology in any receiving state, is restricted,
6 suspended, or otherwise limited, the E.Passport shall be
7 revoked and the psychologist shall not be eligible to practice
8 telepsychology in a compact state under the authority to
9 practice interjurisdictional telepsychology.

10 5. *Article V — Compact temporary authorization to practice.*

11 a. Compact states shall also recognize the right of a
12 psychologist, licensed in a compact state in conformance with
13 article III, to practice temporarily in distant states in which
14 the psychologist is not licensed, as provided in this compact.

15 b. To exercise the temporary authorization to practice
16 under the terms and provisions of this compact, a psychologist
17 licensed to practice in a compact state shall meet all of the
18 following requirements:

19 (1) Hold a graduate degree in psychology from an institution
20 of higher education that was either of the following, at the
21 time the degree was awarded:

22 (a) Regionally accredited by an accrediting body recognized
23 by the United States department of education to grant graduate
24 degrees, or authorized by provincial statute or royal charter
25 to grant doctoral degrees.

26 (b) A foreign college or university deemed to be equivalent
27 to subparagraph (1), subparagraph division (a), by a foreign
28 credential evaluation service that is a member of the national
29 association of credential evaluation services or by a
30 recognized foreign credential evaluation service.

31 (2) Hold a graduate degree in psychology that meets all of
32 the following criteria:

33 (a) The program, wherever it may be administratively
34 housed, must be clearly identified and labeled as a
35 psychology program. Such a program must specify in pertinent

1 institutional catalogues and brochures its intent to educate
2 and train professional psychologists.

3 (b) The psychology program must stand as a recognizable,
4 coherent, organizational entity within the institution.

5 (c) There must be a clear authority and primary
6 responsibility for the core and specialty areas whether or not
7 the program cuts across administrative lines.

8 (d) The program must consist of an integrated, organized
9 sequence of study.

10 (e) There must be an identifiable psychology
11 faculty sufficient in size and breadth to carry out its
12 responsibilities.

13 (f) The designated director of the program must be a
14 psychologist and a member of the core faculty.

15 (g) The program must have an identifiable body of students
16 who are matriculated in that program for a degree.

17 (h) The program must include supervised practicum,
18 internship, or field training appropriate to the practice of
19 psychology.

20 (i) The curriculum shall encompass a minimum of three
21 academic years of full-time graduate study for doctoral degrees
22 and a minimum of one academic year of full-time graduate study
23 for master's degrees.

24 (j) The program includes an acceptable residency as defined
25 by the rules of the commission.

26 (3) Possess a current, full, and unrestricted license to
27 practice psychology in a home state which is a compact state.

28 (4) Have no history of adverse action that violates the
29 rules of the commission.

30 (5) Have no criminal record history that violates the rules
31 of the commission.

32 (6) Possess a current, active IPC.

33 (7) Provide attestations in regard to areas of intended
34 practice and work experience and provide a release of
35 information to allow for primary source verification in a

1 manner specified by the commission.

2 (8) Meet other criteria as defined by the rules of the
3 commission.

4 c. A psychologist practicing into a distant state under the
5 temporary authorization to practice shall practice within the
6 scope of practice authorized by the distant state.

7 d. A psychologist practicing into a distant state under the
8 temporary authorization to practice shall be subject to the
9 distant state's authority and law. A distant state may, in
10 accordance with that state's due process law, limit or revoke
11 a psychologist's temporary authorization to practice in the
12 distant state and may take any other necessary actions under
13 the distant state's applicable law to protect the health and
14 safety of the distant state's citizens. If a distant state
15 takes action, the state shall promptly notify the home state
16 and the commission.

17 e. If a psychologist's license in any home state, another
18 compact state, or any temporary authorization to practice in
19 any distant state, is restricted, suspended, or otherwise
20 limited, the IPC shall be revoked and the psychologist shall
21 not be eligible to practice in a compact state under the
22 temporary authorization to practice.

23 6. *Article VI — Conditions of telepsychology practice in a*
24 *receiving state.* A psychologist may practice in a receiving
25 state under the authority to practice interjurisdictional
26 telepsychology only in the performance of the scope of
27 practice for psychology as assigned by an appropriate state
28 psychology regulatory authority, as defined in the rules of the
29 commission, and under the following circumstances:

30 a. The psychologist initiates a client-patient contact
31 in a home state via telecommunications technologies with a
32 client-patient in a receiving state.

33 b. Other conditions regarding telepsychology as determined
34 by rules promulgated by the commission.

35 7. *Article VII — Adverse actions.*

1 *a.* A home state shall have the power to impose adverse
2 action against a psychologist's license issued by the home
3 state. A distant state shall have the power to take adverse
4 action on a psychologist's temporary authorization to practice
5 within that distant state.

6 *b.* A receiving state may take adverse action on a
7 psychologist's authority to practice interjurisdictional
8 telepsychology within that receiving state. A home state may
9 take adverse action against a psychologist based on an adverse
10 action taken by a distant state regarding temporary in-person,
11 face-to-face practice.

12 *c.* If a home state takes adverse action against a
13 psychologist's license, that psychologist's authority to
14 practice interjurisdictional telepsychology is terminated and
15 the E.Passport is revoked. Furthermore, that psychologist's
16 temporary authorization to practice is terminated and the IPC
17 is revoked.

18 (1) All home state disciplinary orders which impose adverse
19 action shall be reported to the commission in accordance with
20 the rules promulgated by the commission. A compact state shall
21 report adverse actions in accordance with the rules of the
22 commission.

23 (2) In the event discipline is reported on a psychologist,
24 the psychologist shall not be eligible for telepsychology or
25 temporary in-person, face-to-face practice in accordance with
26 the rules of the commission.

27 (3) Other actions may be imposed as determined by the rules
28 promulgated by the commission.

29 *d.* A home state's psychology regulatory authority shall
30 investigate and take appropriate action with respect to
31 reported inappropriate conduct engaged in by a licensee which
32 occurred in a receiving state as it would if such conduct had
33 occurred by a licensee within the home state. In such cases,
34 the home state's law shall control in determining any adverse
35 action against a psychologist's license.

1 e. A distant state's psychology regulatory authority
2 shall investigate and take appropriate action with respect to
3 reported inappropriate conduct engaged in by a psychologist
4 practicing under temporary authorization to practice which
5 occurred in that distant state as it would if such conduct
6 had occurred by a licensee within the home state. In such
7 cases, the distant state's law shall control in determining any
8 adverse action against a psychologist's temporary authorization
9 to practice.

10 f. Nothing in this compact shall override a compact state's
11 decision that a psychologist's participation in an alternative
12 program may be used in lieu of adverse action and that such
13 participation shall remain nonpublic if required by the compact
14 state's law. Compact states shall require psychologists who
15 enter any alternative programs to not provide telepsychology
16 services under the authority to practice interjurisdictional
17 telepsychology or provide temporary psychological services
18 under the temporary authorization to practice in any other
19 compact state during the term of the alternative program.

20 g. No other judicial or administrative remedies shall
21 be available to a psychologist in the event a compact state
22 imposes an adverse action pursuant to paragraph "c".

23 8. *Article VIII — Additional authorities invested in a*
24 *compact state's psychology regulatory authority.* In addition
25 to any other powers granted under state law, a compact state's
26 psychology regulatory authority shall have the authority under
27 this compact to do all of the following:

28 a. Issue subpoenas, for both hearings and investigations,
29 which require the attendance and testimony of witnesses and
30 the production of evidence. Subpoenas issued by a compact
31 state's psychology regulatory authority for the attendance
32 and testimony of witnesses or the production of evidence from
33 another compact state shall be enforced in the latter state by
34 any court of competent jurisdiction, according to that court's
35 practice and procedure in considering subpoenas issued in its

1 own proceedings. The issuing state psychology regulatory
2 authority shall pay any witness fees, travel expenses, mileage,
3 and other fees required by the service statutes of the state
4 where the witnesses or evidence are located.

5 **b.** Issue cease and desist or injunctive relief
6 orders to revoke a psychologist's authority to practice
7 interjurisdictional telepsychology or temporary authorization
8 to practice.

9 **c.** During the course of any investigation, a psychologist
10 may not change the psychologist's home state licensure. A
11 home state psychology regulatory authority is authorized to
12 complete any pending investigations of a psychologist and
13 to take any actions appropriate under its law. The home
14 state psychology regulatory authority shall promptly report
15 the conclusions of such investigations to the commission.
16 Once an investigation has been completed, and pending the
17 outcome of said investigation, the psychologist may change the
18 psychologist's home state licensure. The commission shall
19 promptly notify the new home state of any such decisions as
20 provided in the rules of the commission. All information
21 provided to the commission or distributed by compact states
22 pursuant to the psychologist shall be confidential, filed under
23 seal, and used for investigatory or disciplinary matters.
24 The commission may create additional rules for mandated or
25 discretionary sharing of information by compact states.

26 **9. Article IX — Coordinated licensure information system.**

27 **a.** The commission shall provide for the development and
28 maintenance of a coordinated licensure information system and
29 reporting system containing licensure and disciplinary action
30 information on all psychologists individuals to whom this
31 compact is applicable in all compact states as defined by the
32 rules of the commission.

33 **b.** Notwithstanding any other provision of state law to the
34 contrary, a compact state shall submit a uniform data set to
35 the coordinated database on all licensees as required by the

1 rules of the commission, including all of the following:

2 (1) Identifying information.

3 (2) Licensure data.

4 (3) Significant investigatory information.

5 (4) Adverse actions against a psychologist's license.

6 (5) An indicator that a psychologist's authority to
7 practice interjurisdictional telepsychology or temporary
8 authorization to practice is revoked.

9 (6) Nonconfidential information related to alternative
10 program participation information.

11 (7) Any denial of application for licensure, and the reasons
12 for such denial.

13 (8) Other information which may facilitate the
14 administration of this compact, as determined by the rules of
15 the commission.

16 *c.* The coordinated database administrator shall promptly
17 notify all compact states of any adverse action taken against,
18 or significant investigative information on, any licensee in a
19 compact state.

20 *d.* Compact states reporting information to the coordinated
21 database may designate information that may not be shared with
22 the public without the express permission of the compact state
23 reporting the information.

24 *e.* Any information submitted to the coordinated database
25 that is subsequently required to be expunged by the law of the
26 compact state reporting the information shall be removed from
27 the coordinated database.

28 10. *Article X — Establishment of the psychology*
29 *interjurisdictional compact commission.*

30 *a.* The compact states hereby create and establish a joint
31 public agency known as the psychology interjurisdictional
32 compact commission.

33 (1) The commission is a body politic and an instrumentality
34 of the compact states.

35 (2) Venue is proper and judicial proceedings by or against

1 the commission shall be brought solely and exclusively in a
2 court of competent jurisdiction where the principal office of
3 the commission is located. The commission may waive venue and
4 jurisdictional defenses to the extent it adopts or consents to
5 participate in alternative dispute resolution proceedings.

6 (3) Nothing in this compact shall be construed to be a
7 waiver of sovereign immunity.

8 *b. Membership, voting, and meetings.*

9 (1) The commission shall consist of one voting
10 representative appointed by each compact state who shall serve
11 as that state's commissioner. The state psychology regulatory
12 authority shall appoint its delegate. This delegate shall be
13 empowered to act on behalf of the compact state. This delegate
14 shall be limited to one of the following:

15 (a) The executive director, executive secretary, or similar
16 executive.

17 (b) A current member of the state psychology regulatory
18 authority of a compact state.

19 (c) A designee empowered with the appropriate delegate
20 authority to act on behalf of the compact state.

21 (2) Any commissioner may be removed or suspended from office
22 as provided by the law of the state from which the commissioner
23 is appointed. Any vacancy occurring in the commission shall
24 be filled in accordance with the laws of the compact state in
25 which the vacancy exists.

26 (3) Each commissioner shall be entitled to one vote with
27 regard to the promulgation of rules and creation of bylaws
28 and shall otherwise have an opportunity to participate in
29 the business and affairs of the commission. A commissioner
30 shall vote in person or by such other means as provided
31 in the bylaws. The bylaws may provide for commissioners'
32 participation in meetings by telephone or other means of
33 communication.

34 (4) The commission shall meet at least once during each
35 calendar year. Additional meetings shall be held as set forth

1 in the bylaws.

2 (5) All meetings shall be open to the public, and public
3 notice of meetings shall be given in the same manner as
4 required under the rulemaking provisions in article XI.

5 (6) The commission may convene in a closed, nonpublic
6 meeting if the commission must discuss any of the following:

7 (a) Noncompliance of a compact state with its obligations
8 under this compact.

9 (b) The employment, compensation, discipline, or other
10 personnel matters, practices, or procedures related to specific
11 employees or other matters related to the commission's internal
12 personnel practices and procedures.

13 (c) Current, threatened, or reasonably anticipated
14 litigation against the commission.

15 (d) Negotiation of contracts for the purchase or sale of
16 goods, services, or real estate.

17 (e) Accusation against any person of a crime or formal
18 censure of any person.

19 (f) Disclosure of trade secrets or commercial or financial
20 information which is privileged or confidential.

21 (g) Disclosure of information of a personal nature where
22 disclosure would constitute a clearly unwarranted invasion of
23 personal privacy.

24 (h) Disclosure of investigatory records compiled for law
25 enforcement purposes.

26 (i) Disclosure of information related to any investigatory
27 reports prepared by or on behalf of or for use of the
28 commission or other committee charged with responsibility for
29 investigation or determination of compliance issues pursuant
30 to the compact.

31 (j) Matters specifically exempted from disclosure by
32 federal and state statute.

33 (7) If a meeting, or portion of a meeting, is closed
34 pursuant to subparagraph (6), the commission's legal counsel or
35 designee shall certify that the meeting may be closed and shall

1 reference each relevant exempting provision. The commission
2 shall keep minutes which fully and clearly describe all matters
3 discussed in a meeting and shall provide a full and accurate
4 summary of actions taken, of any person participating in the
5 meeting, and the reasons therefore, including a description of
6 the views expressed. All documents considered in connection
7 with an action shall be identified in such minutes. All
8 minutes and documents of a closed meeting shall remain under
9 seal, subject to release only by a majority vote of the
10 commission or order of a court of competent jurisdiction.

11 c. The commission shall, by a majority vote of the
12 commissioners, prescribe bylaws or rules to govern its conduct
13 as may be necessary or appropriate to carry out the purposes
14 and exercise the powers of this compact, including but not
15 limited to or providing for all of the following:

16 (1) Establishing the fiscal year of the commission.

17 (2) Providing reasonable standards and procedures for all
18 of the following:

19 (a) The establishment and meetings of other committees.

20 (b) Governing any general or specific delegation of any
21 authority or function of the commission.

22 (3) Providing reasonable procedures for calling and
23 conducting meetings of the commission, ensuring reasonable
24 advance notice of all meetings and providing an opportunity
25 for attendance of such meetings by interested parties,
26 with enumerated exceptions designed to protect the public's
27 interest, the privacy of individuals of such proceedings,
28 and proprietary information, including trade secrets. The
29 commission may meet in closed session only after a majority
30 of the commissioners vote to close a meeting to the public in
31 whole or in part. As soon as practicable, the commission shall
32 make public a copy of the vote to close the meeting revealing
33 the vote of each commissioner with no proxy votes allowed.

34 (4) Establishing the titles, duties, and authority and
35 reasonable procedures for the election of the officers of the

1 commission.

2 (5) Providing reasonable standards and procedures for the
3 establishment of the personnel policies and programs of the
4 commission. Notwithstanding any civil service or other similar
5 law of any compact state, the bylaws shall exclusively govern
6 the personnel policies and programs of the commission.

7 (6) Promulgating a code of ethics to address permissible and
8 prohibited activities of commission members and employees.

9 (7) Providing a mechanism for concluding the operations of
10 the commission and the equitable disposition of any surplus
11 funds that may exist after the termination of the compact after
12 the payment or reserving of all of its debts and obligations.

13 (8) The commission shall publish its bylaws in a convenient
14 form and file a copy thereof and a copy of any amendment
15 thereto, with the appropriate agency or officer in each of the
16 compact states.

17 (9) The commission shall maintain its financial records in
18 accordance with the bylaws.

19 (10) The commission shall meet and take such actions as are
20 consistent with the provisions of this compact and the bylaws.

21 *d.* The commission shall have all of the following powers:

22 (1) The authority to promulgate uniform rules to facilitate
23 and coordinate implementation and administration of this
24 compact. The rules shall have the force and effect of law and
25 shall be binding in all compact states.

26 (2) To bring and prosecute legal proceedings or actions in
27 the name of the commission, provided that the standing of any
28 state psychology regulatory authority or other regulatory body
29 responsible for psychology licensure to sue or be sued under
30 applicable law shall not be affected.

31 (3) To purchase and maintain insurance and bonds.

32 (4) To borrow, accept, or contract for services of
33 personnel, including but not limited to employees of a compact
34 state.

35 (5) To hire employees, elect or appoint officers, fix

1 compensation, define duties, grant such individuals appropriate
2 authority to carry out the purposes of the compact, and to
3 establish the commission's personnel policies and programs
4 relating to conflicts of interest, qualifications of personnel,
5 and other related personnel matters.

6 (6) To accept any and all appropriate donations and grants
7 of money, equipment, supplies, materials and services, and to
8 receive, utilize, and dispose of the same; provided that at all
9 times the commission shall strive to avoid any appearance of
10 impropriety or conflict of interest.

11 (7) To lease, purchase, accept appropriate gifts or
12 donations of, or otherwise to own, hold, improve, or use,
13 any property, real, personal, or mixed; provided that at all
14 times the commission shall strive to avoid any appearance of
15 impropriety.

16 (8) To sell, convey, mortgage, pledge, lease, exchange,
17 abandon, or otherwise dispose of any property real, personal,
18 or mixed.

19 (9) To establish a budget and make expenditures.

20 (10) To borrow money.

21 (11) To appoint committees, including advisory committees
22 comprised of members, state regulators, state legislators or
23 their representatives, and consumer representatives, and such
24 other interested persons as may be designated in this compact
25 and the bylaws.

26 (12) To provide and receive information from, and to
27 cooperate with, law enforcement agencies.

28 (13) To adopt and use an official seal.

29 (14) To perform such other functions as may be necessary or
30 appropriate to achieve the purposes of this compact consistent
31 with the state regulation of psychology licensure, temporary
32 in-person, face-to-face practice, and telepsychology practice.

33 e. The executive board.

34 (1) The elected officers shall serve as the executive board,
35 which shall have the power to act on behalf of the commission

1 according to the terms of this compact.

2 (2) The executive board shall be comprised of the following
3 six members:

4 (a) Five voting members who are elected from the current
5 membership of the commission by the commission.

6 (b) One ex officio, nonvoting member from the recognized
7 membership organization composed of state and provincial
8 psychology regulatory authorities.

9 (3) The ex officio member must have served as staff or
10 member on a state psychology regulatory authority and shall be
11 selected by its respective organization.

12 (4) The commission may remove any member of the executive
13 board as provided in the bylaws.

14 (5) The executive board shall meet at least annually.

15 (6) The executive board shall have all of the following
16 duties and responsibilities:

17 (a) Recommend to the entire commission changes to the rules
18 or bylaws, changes to this compact legislation, fees paid by
19 compact states such as annual dues, and any other applicable
20 fees.

21 (b) Ensure compact administration services are
22 appropriately provided, contractual or otherwise.

23 (c) Prepare and recommend the budget.

24 (d) Maintain financial records on behalf of the commission.

25 (e) Monitor compact compliance of member states and provide
26 compliance reports to the commission.

27 (f) Establish additional committees as necessary.

28 (g) Other duties as provided in the rules or bylaws.

29 f. Financing of the commission.

30 (1) The commission shall pay, or provide for the payment of,
31 the reasonable expenses of its establishment, organization, and
32 ongoing activities.

33 (2) The commission may accept any and all appropriate
34 revenue sources, donations and grants of money, equipment,
35 supplies, materials, and services.

1 (3) The commission may levy on and collect an annual
2 assessment from each compact state or impose fees on other
3 parties to cover the cost of the operations and activities of
4 the commission and its staff which must be in a total amount
5 sufficient to cover its annual budget as approved each year
6 for which revenue is not provided by other sources. The
7 aggregate annual assessment amount shall be allocated based
8 upon a formula to be determined by the commission which shall
9 promulgate a rule binding upon all compact states.

10 (4) The commission shall not incur obligations of any kind
11 prior to securing the funds adequate to meet the same; nor
12 shall the commission pledge the credit of any of the compact
13 states, except by and with the authority of the compact state.

14 (5) The commission shall keep accurate accounts of all
15 receipts and disbursements. The receipts and disbursements of
16 the commission shall be subject to the audit and accounting
17 procedures established under its bylaws. However, all receipts
18 and disbursements of funds handled by the commission shall be
19 audited yearly by a certified or licensed public accountant and
20 the report of the audit shall be included in and become part of
21 the annual report of the commission.

22 *g.* Qualified immunity, defense, and indemnification.

23 (1) The members, officers, executive director, employees,
24 and representatives of the commission shall be immune from suit
25 and liability, either personally or in their official capacity,
26 for any claim for damage to or loss of property or personal
27 injury or other civil liability caused by or arising out of any
28 actual or alleged act, error, or omission that occurred, or
29 that the person against whom the claim is made had a reasonable
30 basis for believing occurred within the scope of commission
31 employment, duties, or responsibilities; provided that nothing
32 in this subparagraph shall be construed to protect any such
33 person from suit or liability for any damage, loss, injury,
34 or liability caused by the intentional or willful or wanton
35 misconduct of that person.

1 (2) The commission shall defend any member, officer,
2 executive director, employee, or representative of the
3 commission in any civil action seeking to impose liability
4 arising out of any actual or alleged act, error, or omission
5 that occurred within the scope of commission employment,
6 duties, or responsibilities, or that the person against
7 whom the claim is made had a reasonable basis for believing
8 occurred within the scope of commission employment, duties, or
9 responsibilities; provided that nothing in this subparagraph
10 shall be construed to prohibit that person from retaining the
11 person's own counsel; and provided further, that the actual
12 or alleged act, error, or omission did not result from that
13 person's intentional or willful or wanton misconduct.

14 (3) The commission shall indemnify and hold harmless
15 any member, officer, executive director, employee, or
16 representative of the commission for the amount of any
17 settlement or judgment obtained against that person arising
18 out of any actual or alleged act, error, or omission that
19 occurred within the scope of commission employment, duties,
20 or responsibilities, or that such person had a reasonable
21 basis for believing occurred within the scope of commission
22 employment, duties, or responsibilities, provided that the
23 actual or alleged act, error, or omission did not result from
24 the intentional or willful or wanton misconduct of that person.

25 11. *Article XI — Rulemaking.*

26 *a.* The commission shall exercise its rulemaking powers
27 pursuant to the criteria set forth in this article XI and the
28 rules adopted under this article XI. Rules and amendments
29 shall become binding as of the date specified in each rule or
30 amendment.

31 *b.* If a majority of the legislatures of the compact states
32 rejects a rule, by enactment of a statute or resolution in the
33 same manner used to adopt this compact, then such rule shall
34 have no further force and effect in any compact state.

35 *c.* Rules or amendments to the rules shall be adopted at a

1 regular or special meeting of the commission.

2 *d.* Prior to promulgation and adoption of a final rule or
3 rules by the commission, and at least sixty days in advance
4 of the meeting at which the rule will be considered and voted
5 upon, the commission shall file a notice of proposed rulemaking
6 on both of the following:

7 (1) On the internet site of the commission.

8 (2) On the internet site of each compact state's psychology
9 regulatory authority or the publication in which each state
10 would otherwise publish proposed rules.

11 *e.* The notice of proposed rulemaking shall include all of
12 the following:

13 (1) The proposed time, date, and location of the meeting in
14 which the rule will be considered and voted upon.

15 (2) The text of the proposed rule or amendment and the
16 reason for the proposed rule.

17 (3) A request for comments on the proposed rule from any
18 interested person.

19 (4) The manner in which interested persons may submit notice
20 to the commission of their intention to attend the public
21 hearing and any written comments.

22 *f.* Prior to adoption of a proposed rule, the commission
23 shall allow persons to submit written data, facts, opinions,
24 and arguments, which shall be made available to the public.

25 *g.* The commission shall grant an opportunity for a public
26 hearing before it adopts a rule or amendment if a hearing is
27 requested by any of the following:

28 (1) At least twenty-five persons who submit comments
29 independently of each other.

30 (2) A governmental subdivision or agency.

31 (3) A duly appointed person in an association that has at
32 least twenty-five members.

33 *h.* If a hearing is held on the proposed rule or amendment,
34 the commission shall publish the place, time, and date of the
35 scheduled public hearing.

1 (1) All persons wishing to be heard at the hearing shall
2 notify the executive director of the commission or other
3 designated member in writing of their desire to appear and
4 testify at the hearing not less than five business days before
5 the scheduled date of the hearing.

6 (2) Hearings shall be conducted in a manner providing each
7 person who wishes to comment a fair and reasonable opportunity
8 to comment orally or in writing.

9 (3) No transcript of the hearing is required, unless
10 a written request for a transcript is made, in which case
11 the person requesting the transcript shall bear the cost of
12 producing the transcript. A recording may be made in lieu of a
13 transcript under the same terms and conditions as a transcript.
14 This subparagraph shall not preclude the commission from making
15 a transcript or recording of the hearing if it so chooses.

16 (4) Nothing in this article shall be construed as requiring
17 a separate hearing on each rule. Rules may be grouped for the
18 convenience of the commission at hearings required by this
19 article.

20 *i.* Following the scheduled hearing date, or by the close
21 of business on the scheduled hearing date if the hearing was
22 not held, the commission shall consider all written and oral
23 comments received.

24 *j.* The commission shall, by majority vote of all members,
25 take final action on the proposed rule and shall determine the
26 effective date of the rule, if any, based on the rulemaking
27 record and the full text of the rule.

28 *k.* If no written notice of intent to attend the public
29 hearing by interested parties is received, the commission may
30 proceed with promulgation of the proposed rule without a public
31 hearing.

32 *l.* Upon determination that an emergency exists, the
33 commission may consider and adopt an emergency rule without
34 prior notice, opportunity for comment, or hearing, provided
35 that the usual rulemaking procedures provided in this compact

1 and in this article shall be retroactively applied to the rule
2 as soon as reasonably possible, in no event later than ninety
3 days after the effective date of the rule. For the purposes of
4 this paragraph, an emergency rule is one that must be adopted
5 immediately in order to address any of the following:

6 (1) Meet an imminent threat to public health, safety, or
7 welfare.

8 (2) Prevent a loss of commission or compact state funds.

9 (3) Meet a deadline for the promulgation of an
10 administrative rule that is established by federal law or rule.

11 (4) Protect public health and safety.

12 *m.* The commission or an authorized committee of the
13 commission may direct revisions to a previously adopted rule
14 or amendment for purposes of correcting typographical errors,
15 errors in format, errors in consistency, or grammatical errors.
16 Public notice of any revisions shall be posted on the website
17 of the commission. The revision shall be subject to challenge
18 by any person for a period of thirty days after posting. The
19 revision may be challenged only on grounds that the revision
20 results in a material change to a rule. A challenge shall be
21 made in writing, and delivered to the chair of the commission
22 prior to the end of the notice period. If no challenge is
23 made, the revision will take effect without further action. If
24 the revision is challenged, the revision shall not take effect
25 without the approval of the commission.

26 12. *Article XII — Oversight, dispute resolution, and*
27 *enforcement.*

28 *a. Oversight.*

29 (1) The executive, legislative, and judicial branches
30 of state government in each compact state shall enforce this
31 compact and take all actions necessary and appropriate to
32 effectuate this compact's purposes and intent. The provisions
33 of this compact and the rules promulgated under this compact
34 shall have standing as statutory law.

35 (2) All courts shall take judicial notice of this compact

1 and the rules in any judicial or administrative proceeding in a
2 compact state pertaining to the subject matter of this compact
3 which may affect the powers, responsibilities, or actions of
4 the commission.

5 (3) The commission shall be entitled to receive service
6 of process in any such proceeding, and shall have standing to
7 intervene in such a proceeding for all purposes. Failure to
8 provide service of process to the commission shall render a
9 judgment or order void as to the commission, this compact, or
10 promulgated rules.

11 *b. Default, technical assistance, and termination.*

12 (1) If the commission determines that a compact state
13 has defaulted in the performance of its obligations or
14 responsibilities under this compact or the promulgated rules,
15 the commission shall do all of the following:

16 (a) Provide written notice to the defaulting state and other
17 compact states of the nature of the default, the proposed means
18 of remedying the default, or any other action to be taken by
19 the commission.

20 (b) Provide remedial training and specific technical
21 assistance regarding the default.

22 (2) If a state in default fails to remedy the default, the
23 defaulting state may be terminated from this compact upon an
24 affirmative vote of a majority of the compact states, and all
25 rights, privileges, and benefits conferred by this compact
26 shall be terminated on the effective date of termination. A
27 remedy of the default does not relieve the offending state
28 of obligations or liabilities incurred during the period of
29 default.

30 (3) Termination of membership in this compact shall be
31 imposed only after all other means of securing compliance have
32 been exhausted. Notice of intent to suspend or terminate shall
33 be submitted by the commission to the governor, the majority
34 and minority leaders of the defaulting state's legislature, and
35 each of the compact states.

1 (4) A compact state which has been terminated is
2 responsible for all assessments, obligations, and liabilities
3 incurred through the effective date of termination, including
4 obligations which extend beyond the effective date of
5 termination.

6 (5) The commission shall not bear any costs incurred by
7 the state which is found to be in default or which has been
8 terminated from this compact, unless agreed upon in writing
9 between the commission and the defaulting state.

10 (6) The defaulting state may appeal the action of the
11 commission by petitioning the United States district court for
12 the state of Georgia or the federal district where the compact
13 has its principal offices. The prevailing member shall be
14 awarded all costs of such litigation, including reasonable
15 attorney fees.

16 *c. Dispute resolution.*

17 (1) Upon request by a compact state, the commission shall
18 attempt to resolve disputes related to this compact which arise
19 among compact states and between compact and noncompact states.

20 (2) The commission shall promulgate a rule providing for
21 both mediation and binding dispute resolution for disputes that
22 arise before the commission.

23 *d. Enforcement.*

24 (1) The commission, in the reasonable exercise of its
25 discretion, shall enforce the provisions and rules of this
26 compact.

27 (2) By majority vote, the commission may initiate legal
28 action in the United States district court for the state
29 of Georgia or the federal district where the compact has
30 its principal offices against a compact state in default to
31 enforce compliance with the provisions of the compact and its
32 promulgated rules and bylaws. The relief sought may include
33 both injunctive relief and damages. In the event judicial
34 enforcement is necessary, the prevailing member shall be
35 awarded all costs of such litigation, including reasonable

1 attorney's fees.

2 (3) The remedies in this article shall not be the exclusive
3 remedies of the commission. The commission may pursue any
4 other remedies available under federal or state law.

5 13. *Article XIII — Date of implementation of the psychology*
6 *interjurisdictional compact commission and associated rules,*
7 *withdrawal, and amendments.*

8 a. This compact shall come into effect on the date on which
9 the compact is enacted into law in the seventh compact state.
10 The provisions which become effective at that time shall be
11 limited to the powers granted to the commission relating to
12 assembly and the promulgation of rules. Thereafter, the
13 commission shall meet and exercise rulemaking powers necessary
14 to the implementation and administration of this compact.

15 b. Any state which joins the compact subsequent to the
16 commission's initial adoption of the rules shall be subject
17 to the rules as they exist on the date on which the compact
18 becomes law in that state. Any rule which has been previously
19 adopted by the commission shall have the full force and effect
20 of law on the day the compact becomes law in that state.

21 c. Any compact state may withdraw from this compact by
22 enacting a statute repealing the compact.

23 (1) A compact state's withdrawal shall not take effect until
24 six months after enactment of the repealing statute.

25 (2) Withdrawal shall not affect the continuing requirement
26 of the withdrawing state's psychology regulatory authority to
27 comply with the investigative and adverse action reporting
28 requirements of this compact prior to the effective date of
29 withdrawal.

30 d. Nothing contained in this compact shall be construed to
31 invalidate or prevent any psychology licensure agreement or
32 other cooperative arrangement between a compact state and a
33 noncompact state which does not conflict with the provisions of
34 this compact.

35 e. This compact may be amended by the compact states. No

H-8335 (Continued)

1 amendment to this compact shall become effective and binding
2 upon any compact state until it is enacted into the law of all
3 compact states.

4 14. *Article XIV — Construction and severability.* This
5 compact shall be liberally construed so as to effectuate the
6 purposes thereof. If this compact shall be held contrary to
7 the constitution of any compact state, the compact shall remain
8 in full force and effect as to the remaining compact states.>

9 2. Title page, line 3, after <including> by inserting
10 <effective date and>

[H-8335](#) FILED APRIL 8, 2026

HOUSE FILE 2748

H-8339

1 Amend the amendment, H-8293, to House File 2748, as follows:

2 1. Page 1, by striking lines 31 through 33 and inserting
3 <A copy of the contract shall be provided to the applicable
4 administrative authority. The contract shall be renewed on an
5 annual basis or biannual basis, at the determination of the
6 system manufacturer. The system owner shall not incur any
7 fee as a result of a change of the manufacturer's certified
8 technician.>

By MOMMSEN of Clinton

H-8339 FILED APRIL 8, 2026

ADOPTED

HOUSE FILE 2748

H-8340

- 1 Amend the amendment, H-8327, to House File 2748, as follows:
- 2 1. Page 2, by striking lines 20 and 21.
- 3 2. By renumbering as necessary.

By LOHSE of Polk

H-8340 FILED APRIL 8, 2026

HOUSE FILE 2748

H-8342

- 1 Amend the amendment, H-8292, to House File 2748, as follows:
- 2 1. Page 1, by striking line 9 and inserting:
- 3 <<c. Honey.
- 4 d. Hemp as defined in section 204A.2.>>

By WULF of Black Hawk

H-8342 FILED APRIL 8, 2026

ADOPTED

HOUSE FILE 2750

H-8329

1 Amend House File 2750 as follows:

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

3 <DIVISION I
4 WIRE TRANSMISSION FEES>

5 2. Page 1, by striking lines 20 through 23 and inserting
6 <remitted under subsection 3 and distribute as follows:

7 a. Ten percent for allocation to the office to combat human
8 trafficking established in section 80.45.

9 b. Twenty percent for deposit in the school security grant
10 program fund established in section 256.20.

11 c. Seventy percent for deposit in the new prison
12 infrastructure account of the Iowa prison infrastructure fund
13 created in section 602.8108A.

14 d. The remainder, if any, for deposit in the general fund
15 of the state.>

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

17 <Sec. _____. CONTINGENT EFFECTIVE DATE. The following takes
18 effect July 1, 2026, if 2026 Iowa Acts, House File 2753, is
19 enacted:

20 The portion of this division of this Act enacting section
21 533C.1004, subsection 4, paragraph "c".

22 DIVISION ____
23 SCHOOL SECURITY GRANT PROGRAM

24 Sec. _____. NEW SECTION. 256.20 School security — grant
25 program.

26 1. The department shall establish a school security
27 grant program to provide grants to school districts to help
28 school districts offset the costs associated with any of the
29 following:

30 a. Installing school safety and security infrastructure,
31 including any of the following:

32 (1) Security camera systems.

33 (2) Metal detectors.

34 (3) Radios.

35 (4) Security doors and security windows that can withstand

1 breaching, bullets, and explosive blasts.

2 *b.* Employing, or retaining the services of, a school
3 resource officer or safety consultant.

4 2. The department shall adopt rules pursuant to chapter 17A
5 to administer this section, including rules relating to grant
6 application materials, eligibility requirements, and award
7 criteria.

8 3. Moneys awarded under this section shall be used to
9 supplement, not supplant, existing public funding used by a
10 school district for similar purposes.

11 4. A school security grant program fund is established
12 in the state treasury. The fund shall be administered by
13 and under the control of the department and shall consist of
14 moneys appropriated by the general assembly and any other
15 moneys received by the department for deposit in the fund.
16 The moneys in the fund are appropriated to the department for
17 the school security grant program. Notwithstanding section
18 8.33, moneys in the fund at the close of the fiscal year shall
19 not revert to the general fund of the state but shall remain
20 available for expenditure for the school security grant program
21 for subsequent fiscal years. Notwithstanding section 12C.7,
22 subsection 2, interest or earnings on moneys in the fund shall
23 be credited to the fund.

24 5. For purposes of this section, "*school resource officer*"
25 means the same as defined in 34 U.S.C. §10389. "*School resource*
26 *officer*" includes all of the following:

27 *a.* A peace officer as defined in section 801.4.

28 *b.* A reserve peace officer as defined in section 80D.1A.>

29 4. Title page, by striking lines 1 and 2 and inserting
30 <An Act relating to the collection and distribution of fees
31 for wire transmissions, the establishment of the school
32 security grant program, and including contingent effective date
33 provisions.>

By VONDRAN of Scott

H-8329 (Continued)

H-8329 FILED APRIL 8, 2026

ADOPTED

HOUSE FILE 2750

H-8333

1 Amend House File 2750 as follows:

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

4 <Section 1. NEW SECTION. 533C.1004 **Wire transmission fees.**

5 1. For purposes of this section, "*wire transmission*" means
6 money transmission by wire to or from locations abroad.

7 2. In addition to any other fee required by law for a wire
8 transmission, a licensee or the licensee's authorized delegate
9 shall collect from a customer a fee of five dollars for each
10 wire transmission equal to or less than five hundred dollars,
11 and in addition to such fee, if applicable, an amount equal to
12 two percent of the amount of the wire transmission in excess
13 of five hundred dollars.

14 3. The fees collected under subsection 2 shall be remitted
15 quarterly by the licensee or the licensee's authorized
16 delegate to the department of revenue in the form and manner
17 prescribed by the department of revenue, in consultation with
18 the department of public safety. All required forms and
19 remittances shall be filed with the department of revenue no
20 later than the fifteenth day of the month following the close
21 of each calendar quarter.

22 4. The department of revenue shall account for all fees
23 remitted under subsection 3 and pay ninety percent of the
24 same to the office to combat human trafficking established in
25 section 80.45, and deposit the remaining ten percent in the
26 general fund of the state.

27 5. *a.* The department of revenue, in consultation with the
28 department of public safety, shall enforce the provisions of
29 this section.

30 *b.* If a licensee or licensee's authorized delegate fails
31 to comply with subsection 3, the department of revenue shall
32 notify the superintendent who may suspend or revoke the
33 licensee's license under section 533C.901, and may issue an
34 order suspending or revoking the designation of an authorized
35 delegate under section 533C.902. Notification of a suspension

H-8333 (Continued)

1 under this paragraph shall be delivered to the commissioner of
2 public safety.

3 *c.* Upon request by the department of revenue, the
4 superintendent may file a claim against the surety bond of the
5 licensee on behalf of the state.>

By WICHTENDAHL of Linn

H-8333 FILED APRIL 8, 2026

HOUSE FILE 2750

H-8338

1 Amend the amendment, H-8333, to House File 2750, as follows:

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

4 <Amend House File 2750 as follows:

5 1. By striking everything after the enacting clause and
6 inserting:

7 <Section 1. NEW SECTION. 533C.1004 Wire transmission fees.

8 1. For purposes of this section, "*wire transmission*" means
9 money transmission by wire to or from locations abroad.

10 2. In addition to any other fee required by law for a wire
11 transmission, a licensee or the licensee's authorized delegate
12 shall collect from a customer a fee of five dollars for each
13 wire transmission equal to or less than five hundred dollars,
14 and in addition to such fee, if applicable, an amount equal to
15 two percent of the amount of the wire transmission in excess
16 of five hundred dollars.

17 3. The fees collected under subsection 2 shall be remitted
18 quarterly by the licensee or the licensee's authorized
19 delegate to the department of revenue in the form and manner
20 prescribed by the department of revenue, in consultation with
21 the department of public safety. All required forms and
22 remittances shall be filed with the department of revenue no
23 later than the fifteenth day of the month following the close
24 of each calendar quarter.

25 4. The department of revenue shall account for all fees
26 remitted under subsection 3 and pay ninety percent of the
27 same to the office to combat human trafficking established in
28 section 80.45, and deposit the remaining ten percent in the
29 general fund of the state.

30 5. *a.* The department of revenue, in consultation with the
31 department of public safety, shall enforce the provisions of
32 this section.

33 *b.* If a licensee or licensee's authorized delegate fails
34 to comply with subsection 3, the department of revenue shall
35 notify the superintendent who may suspend or revoke the

H-8338 (Continued)

1 licensee's license under section 533C.901, and may issue an
2 order suspending or revoking the designation of an authorized
3 delegate under section 533C.902. Notification of a suspension
4 under this paragraph shall be delivered to the commissioner of
5 public safety and the department of revenue.

6 c. Upon request by the department of revenue, the
7 superintendent may file a claim against the surety bond of the
8 licensee on behalf of the state.>>

By WICHTENDAHL of Linn

[H-8338](#) FILED APRIL 8, 2026

ADOPTED

HOUSE FILE 2752

H-8330

1 Amend House File 2752 as follows:

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

3 <c. A recipient teacher shall not be included in the
4 numerator of the percent calculations under both paragraphs "a"
5 and "b". If a teacher recipient meets the requirements for both
6 paragraphs "a" and "b", the department shall determine under
7 which paragraph the applicant is included.>

By STONE of Winnebago

H-8330 FILED APRIL 8, 2026

ADOPTED

HOUSE FILE 2753

H-8332

- 1 Amend the amendment, H-8314, to House File 2753, as follows:
- 2 1. Page 1, by striking lines 2 and 3 and inserting:
- 3 <___. Page 3, line 27, after <inmates> by inserting <,
4 including but not limited to mental health care, substance
5 abuse disorder care, and job training programs,>>
- 6 2. By renumbering as necessary.

By LOHSE of Polk

H-8332 FILED APRIL 8, 2026

ADOPTED

SENATE AMENDMENT TO HOUSE AMENDMENT TO
SENATE FILE 2426

H-8337

1 Amend the House amendment, S-5148, to Senate File 2426, as
2 amended, passed, and reprinted by the Senate, as follows:
3 1. Page 1, line 13, after <b.> by inserting <(1)>
4 2. Page 1, line 17, by striking <(1)> and inserting <(a)>
5 3. Page 1, line 21, by striking <(2)> and inserting <(b)>
6 4. Page 1, after line 25 by inserting:
7 <(2) An out-of-service order issued under this paragraph
8 applies only in this state and prohibits the commercial motor
9 carrier, including an employee or independent contractor of
10 the carrier, from operating a commercial motor vehicle owned,
11 leased, or otherwise controlled by the carrier in this state
12 until the violation has been corrected or the fine has been
13 paid, as applicable.>>

H-8337 FILED APRIL 8, 2026

SENATE FILE 2456

H-8328

- 1 Amend Senate File 2456, as passed by the Senate, as follows:
- 2 1. Page 1, line 4, by striking <state, enters> and inserting
3 <state or>
- 4 2. Page 1, by striking lines 6 and 7 and inserting <between
5 the parties to the transaction:>
- 6 3. Page 1, by striking line 9 and inserting <transaction
7 amount including any taxes, or the amount of change owed on a
8 transaction, ends with one, two,>
- 9 4. Page 1, by striking line 13 and inserting:
10 <b. If the total transaction amount, including any taxes, or
11 the amount of change owed on a transaction,>
- 12 5. Page 1, by striking line 18 and inserting:
13 <c. If the total transaction amount, including any taxes, or
14 the amount of change owed on a transaction,>
- 15 6. Page 1, line 23, after <transfer,> by inserting
16 <electronic benefits transfer,>
- 17 7. Page 1, line 23, after <credit card,> by inserting <debit
18 card,>
- 19 8. Page 1, after line 24 by inserting:
20 <3. A person that sells a good or service in a cash
21 transaction in the state, or that enters into a transaction
22 that results in a payment or transfer of cash between the
23 parties to the transaction, shall not be in violation of
24 any requirement, law, rule, or standard of the state, or
25 political subdivision of the state, based on an action taken in
26 compliance with this section.>

By YOUNG of Dallas

H-8328 FILED APRIL 8, 2026

SENATE FILE 2466

H-8341

1 Amend Senate File 2466, as passed by the Senate, as follows:

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

4 <Section 1. NEW SECTION. 35.4 Power of attorney.

5 The provisions of this chapter and chapters 35A, 35B,
6 35C, and 35D do not limit the ability of a veterans' service
7 organization recognized pursuant to 38 C.F.R. §14.628(c) to
8 represent a veteran in the United States department of veterans
9 affairs benefit claims process or to be granted the power of
10 attorney for a veteran with the United States department of
11 veterans affairs. A veteran may grant a veterans' service
12 organization that is recognized pursuant to 38 C.F.R.
13 §14.628(c) power of attorney for the purposes of filing claims
14 with the United States department of veterans affairs.

15 Sec. 2. Section 35A.5, subsection 9, Code 2026, is amended
16 to read as follows:

17 9. Verify each executive director and administrator of a
18 county commission of veteran affairs ~~is fully qualified to work~~
19 ~~in the person's position. Qualifications include but are not~~
20 ~~limited to~~ has all of the following credentials:

21 a. The person has obtained certification that is federally
22 required for the executive director's or administrator's
23 position within twelve months of beginning the person's
24 employment.

25 b. The person has obtained a personal identification
26 verification card necessary to access the veterans benefits
27 management system within twelve months of beginning the
28 person's employment.

29 c. The person maintains certification that is federally
30 required for the executive director's or administrator's
31 position.

32 d. The person maintains an active personal identification
33 verification card and has access to the veterans benefits
34 management system.

35 e. The person is ~~proficient in the use of electronic~~

1 ~~mail, general computer use, and use of the internet to access~~
2 ~~information regarding facilities, benefits, and services~~
3 ~~available to veterans and their families in compliance with~~
4 ~~education and training standards established by the commandant.~~

5 Sec. 3. Section 35A.5, Code 2026, is amended by adding the
6 following new subsections:

7 NEW SUBSECTION. 16A. Establish and maintain a statewide
8 standardized electronic claim system to be used by county
9 veterans service offices for submission of all United States
10 department of veterans affairs claims.

11 NEW SUBSECTION. 16B. Communicate county veterans service
12 office performance metrics to county commissions of veteran
13 affairs and boards of supervisors through quarterly and annual
14 reports.

15 Sec. 4. Section 35A.13, subsection 2, paragraph c, Code
16 2026, is amended to read as follows:

17 c. Interest attributable to investment of moneys in the
18 fund or an account of the trust fund. Notwithstanding section
19 12C.7, subsection 2, interest or earnings on moneys in the
20 trust fund shall be credited to the trust fund. For the fiscal
21 year beginning July 1, 2026, and each fiscal year thereafter,
22 thirty-three percent of the interest collected in that fiscal
23 year is appropriated to the commission to be used for the
24 purposes set forth in subsection 8, and thirty-three percent
25 of the interest collected in that fiscal year is appropriated
26 to the department to allocate to each county commission of
27 veteran affairs or to each county sharing the services of an
28 executive director or administrator pursuant to chapter 28E for
29 veterans service officer salaries and training, based on the
30 number of veterans in each county according to the most current
31 data from the United States department of veterans affairs on
32 July 1 of that fiscal year. If the annual report under section
33 35A.5 demonstrates that a county has not met the standards
34 established by the department, the moneys that the county would
35 have received shall remain in the trust fund. Notwithstanding

1 section 8.33, moneys appropriated to the commission under this
2 paragraph that remain unencumbered or unobligated at the close
3 of a fiscal year shall not revert but shall remain available
4 for expenditure for the purposes designated.

5 Sec. 5. Section 35A.13, subsection 5, Code 2026, is amended
6 to read as follows:

7 5. *a.* ~~For each the fiscal year that the balance of the~~
8 ~~trust fund on July 1 is below fifty million dollars beginning~~
9 ~~July 1, 2026, and each fiscal year thereafter, the remaining~~
10 interest and earnings on moneys in the fund and the first five
11 ~~hundred thousand~~ one million dollars transferred pursuant to
12 section 99G.39 from the lottery fund are appropriated to the
13 commission to be used to achieve the purposes of subsection 8.
14 ~~Moneys appropriated to the commission under this paragraph that~~
15 ~~remain unencumbered or unobligated at the end of the fiscal~~
16 ~~year shall revert to the fund. Notwithstanding section 8.33,~~
17 any moneys appropriated to the commission under this paragraph
18 that remain unencumbered or unobligated at the close of a
19 fiscal year shall not revert but shall remain available for
20 expenditure for the purposes designated. However, nine hundred
21 ninety thousand dollars of the amount transferred pursuant to
22 section 99G.39 from the lottery fund is appropriated to the
23 department to allocate to each county commission of veteran
24 affairs or to each county sharing the services of an executive
25 director or administrator pursuant to chapter 28E for veterans
26 service officer salaries. In addition, sixty thousand dollars
27 of the amount transferred pursuant to section 99G.39 is
28 appropriated to the department for one full-time equivalent
29 position to administer the statewide standardized electronic
30 claim system created pursuant to section 35A.5, subsection 16A.

31 *b.* ~~For each fiscal year that the balance of the trust fund~~
32 ~~on July 1 is above fifty million dollars but the balance of the~~
33 ~~fund was below fifty million dollars on July 1 of the previous~~
34 ~~fiscal year, moneys transferred pursuant to section 99G.39 from~~
35 ~~the lottery fund are appropriated to the commission to be used~~

1 ~~to achieve the purposes of subsection 8. Moneys appropriated~~
2 ~~to the commission under this paragraph that remain unencumbered~~
3 ~~or unobligated at the end of the fiscal year shall revert to~~
4 ~~the fund.~~

5 ~~c. For each fiscal year that the balance of the trust fund~~
6 ~~on July 1 is above fifty million dollars and the balance of~~
7 ~~the fund was above fifty million dollars on July 1 of the~~
8 ~~previous fiscal year, moneys equal to the net income the fund~~
9 ~~received in the previous fiscal year are appropriated to the~~
10 ~~commission to be used to achieve the purposes of subsection~~
11 ~~8. Moneys appropriated to the commission under this paragraph~~
12 ~~that remain unencumbered or unobligated at the end of the~~
13 ~~fiscal year shall revert to the fund. For the purposes of this~~
14 ~~paragraph, "income" means moneys credited to the veterans trust~~
15 ~~fund pursuant to subsection 2 and moneys transferred pursuant~~
16 ~~to section 99G.39.~~

17 ~~d. b.~~ Notwithstanding ~~paragraphs~~ paragraph "a", "b", and
18 "c", moneys credited to the war orphans educational assistance
19 account shall be expended as provided in subsection 9.

20 ~~e. c.~~ Notwithstanding ~~paragraphs~~ paragraph "a", "b",
21 and "c", moneys transferred under subsection 6 to the county
22 commission of veteran affairs training program account shall be
23 expended as provided in section 35A.16.

24 Sec. 6. Section 35A.16, subsection 3, paragraph a, Code
25 2026, is amended to read as follows:

26 a. If sufficient moneys are available, the department
27 shall annually allocate ten thousand dollars to each county
28 commission of veteran affairs, or to each county sharing the
29 services of an executive director or administrator pursuant
30 to chapter 28E, to be used to provide services to veterans
31 pursuant to section 35B.6 and provide for and maintain
32 accreditation in accordance with the policies and procedures of
33 the United States department of veterans affairs. Each county
34 receiving an allocation shall annually report on expenditure
35 of the allocation ~~in~~ on a form ~~agreed to~~ provided by the

1 department ~~and county representatives.~~

2 Sec. 7. Section 35B.6, subsection 1, paragraph d, Code 2026,
3 is amended by adding the following new subparagraph:

4 NEW SUBPARAGRAPH. (4) Utilize the statewide standardized
5 electronic claim system authorized and provided by the
6 department of veterans affairs to file all claims for United
7 States department of veterans affairs benefits.

8 Sec. 8. Section 35B.6, Code 2026, is amended by adding the
9 following new subsection:

10 NEW SUBSECTION. 4. Each county commission of veteran
11 affairs shall employ at least one veterans service officer
12 to work for forty hours per week. Two adjacent counties may
13 share the services of a veterans service officer pursuant to a
14 chapter 28E agreement. A veterans service officer shall spend
15 a minimum of sixteen hours per week physically present in each
16 county in which the veterans service officer is employed for
17 the purpose of providing veterans services.

18 Sec. 9. Section 35B.7, Code 2026, is amended to read as
19 follows:

20 **35B.7 Meetings — report — budget.**

21 The commission shall meet monthly and at other times as
22 necessary. At the monthly meeting, the commission shall
23 determine who are is entitled to county benefits and the
24 probable amount required to be expended. The commission shall
25 also review quarterly performance reports generated by the
26 department of veterans affairs to assess the effectiveness
27 of delivery of federal benefits and shall publish the annual
28 performance report generated by the department of veterans
29 affairs. The commission shall meet annually to prepare an
30 estimated budget for all expenditures to be made in the next
31 fiscal year and certify the budget to the board of supervisors.
32 The board may approve or reduce the budget for valid reasons
33 shown and entered of record and the board's decision is final.

34 Sec. 10. Section 99G.39, subsection 3, Code 2026, is amended
35 to read as follows:

1 3. Two million five hundred thousand dollars in lottery
2 revenues shall be transferred each fiscal year to the veterans
3 trust fund established pursuant to section 35A.13 prior to
4 deposit of the lottery revenues in the general fund pursuant
5 to section 99G.40. ~~However, if the balance of the veterans~~
6 ~~trust fund is fifty million dollars or more, the moneys shall~~
7 ~~be appropriated to the department for distribution to county~~
8 ~~directors of veteran affairs, with fifty percent of the moneys~~
9 ~~to be distributed equally to each county and fifty percent of~~
10 ~~the moneys to be distributed to each county based upon the~~
11 ~~population of veterans in the county, so long as the moneys~~
12 ~~distributed to a county do not supplant moneys appropriated by~~
13 ~~that county for the county director of veteran affairs.~~

14 Sec. 11. DEPARTMENT OF VETERANS AFFAIRS —
15 APPROPRIATION. There is appropriated from the veterans trust
16 fund created in section 35A.13 to the department of veterans
17 affairs for the fiscal year beginning July 1, 2026, and ending
18 June 30, 2027, the following amount, or so much thereof as is
19 necessary, to be used for the purposes designated:

20 For implementing section 35A.5, subsections 16A and 16B, as
21 enacted by this Act:

22 \$ 300,000>

By RINKER of Des Moines



Fiscal Note

Fiscal Services Division



[HF 1050](#) – Aboveground Storage Tanks, Assessments (LSB1702HV)
Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 1050](#) 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.

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

The Bill takes effect upon enactment and applies retroactively to assessment years (AY) beginning on or after January 1, 2025, with property taxes first due and payable in fiscal year (FY) 2027.

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

Iowa law also requires [annual registration](#) of aboveground 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.

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

Assumptions

- This estimate assumes all aboveground storage tanks currently registered under Iowa Code chapter 455G 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 FY 2025 is \$60.563 billion. Aboveground storage tanks are assumed to represent 0.48% of that statewide amount, or \$261.8 million.
- 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.
- Loss of local property tax revenues will not trigger the implementation of the General Fund appropriation to schools by \$5.40 per \$1,000 of exempted value by operation of the State school aid formula which would have resulted in a projected increase in the annual State General Fund appropriation for school aid of \$1.6 million.

Fiscal Impact

The fiscal impact for House File 1050 is displayed below. **Figure 1** shows the estimated decrease to local property taxes by fiscal year.

Figure 1 — Local Government Property Tax Revenue Reduction (in Millions)

FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
-9.9	-10.1	-10.4	-10.6	-10.9

Sources

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

/s/ Jennifer Acton

April 7, 2026

Doc ID 16015721601572

The Fiscal Note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this Fiscal Note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[HF 2745](#) – Property Taxes, Local Government Budgets, and Credits (LSB6158HV)
Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Fiscal Note Version – New

Note on Fiscal Estimates

Due to the complexity and interdependence of the Bill's provisions, including multiple changes to the property tax base and levy structure, division-level estimates cannot be combined to produce a total fiscal impact. Therefore, the estimates below are provided independently and should not be summed to determine the overall fiscal impact, and each Division is modeled independently of the other Divisions.

The Department of Management (DOM) estimates the information technology (IT) costs to implement all Divisions of the Bill to range between \$19,000 and \$40,000.

Note on Property Taxes

All property tax rates used in this document are reflected as rates that are applied per \$1,000 of taxed property value. Taxed property value is the value determined through the assessment process, adjusted (reduced) for any rollback for the property class, and after property tax exemptions have been applied.

Summary

[House File 2745](#) is composed of 16 divisions that are related to property tax assessments, rates, credits, exemptions, budget processes and other related programs that do the following:

- **Division I** limits the growth of certain property tax levies for local governments to 102.0% of the prior year's budget, with specified adjustments and exclusions.
- **Division II** modifies the assessment limitation for commercial and industrial property by expanding the portion of value subject to the residential rollback rate.
- **Division III** establishes a homestead property tax exemption equal to 10.0% of taxable value of the home, up to \$25,000 per homestead.
- **Division IV** modifies the Secure an Advanced Vision for Education (SAVE) Fund Equity Transfer percentage and extends the Fund's repeal to January 1, 2027.
- **Division V** requires county auditors to submit an annual report that includes parcel identification information.
- **Division VI** modifies provisions related to urban renewal areas and tax increment financing (TIF), including exempting certain levies, setting fixed durations to TIF Districts, and capping housing investment requirements.
- **Division VII** modifies provisions related to property assessments.
- **Division VIII** creates the Local Government Efficiency Grant Program and appropriates \$10.0 million from the General Fund.
- **Division IX** creates the FirstHome Iowa Program and related fund to assist with first-time homeownership.
- **Division X** modifies provisions related to distorted market valuations.
- **Division XI** makes changes to local government property tax statements and procedures.

- **Division XII** modifies provisions related to the property tax treatment and exemption structure for data center property.
- **Division XIV** establishes a voter-approved emergency medical services (EMS) levy above the current maximum levy rate.
- **Division XV** establishes a Utility Replacement Tax Task Force.
- **Division XVI** establishes an unspent balance cap and allows schools to request a budget adjustment.

Division I — Property Tax Revenue Limitations — Bond Revenue Use Limitations

Description

Division I of the Bill does the following related to property tax revenue limitations:

- Disallows unassigned reserve funds identified within a government entity's general fund from exceeding 35.0%, beginning in FY 2028. Establishes penalties for noncompliance.
- Repeals Iowa Code section [176A.8](#)(13), which would disallow an agricultural extension to carry forward unexpended funds.
- Limits property tax revenues to 102.0% of the prior years' revenues, excluding debt service and school districts, beginning in FY 2028.
- Includes replacement taxes detailed in Iowa Code chapters [437A](#) and [437B](#) in the 102.0% cap in the Bill and provides penalties for noncompliance.
- Restricts local government entities from issuing bonds or other debt for general operations beginning in FY 2027.
- Permits the DOM, in consultation with city and county finance committees, to adopt administrative rules to implement Section 7 of Division I of the Bill.

Background

Under current law, Iowa's property tax system includes multiple layers of limitations and controls that collectively influence local government revenues and tax burdens. These include biannual equalization of assessed values, annual assessment limitations (rollback) by property class, statutory levy rate limits, the school aid formula, and the local government budget and certification process. Property owners also may appeal valuations through a structured protest and appeals process.

Iowa's property tax cycle begins with the assessment of property values as of January 1, followed by assessment protests, equalization by the Department of Revenue, application of rollback to determine taxable values, and, finally, the adoption of local budgets and levy rates prior to the issuance of tax bills. Local government levy authority is further constrained by statutory rate limits and growth mechanisms. Recent legislation, including 2023 Iowa Acts, [House File 718](#) (Property Tax, Assessments, and Board Ethics Act), and 2024 Iowa Acts, [Senate File 2442](#) (Individual Income Tax Rate Act), modified these limitations by tying allowable levy growth to taxable valuation growth through tiered or inflation-adjusted mechanisms.

In addition, school district funding operates under the school aid formula, which combines a uniform property tax levy of \$5.40 per \$1,000 of taxable valuation with State General Fund aid to meet the foundation level. This structure further integrates State and local funding decisions within the overall property tax system.

Assumptions

- The estimate projects district-level taxable valuation growth using a 12-year average of historical odd- and even-year growth rates by property class, beginning with assessment

year (AY) 2024 values, used to account for large shifts in odd years during equalization. To moderate volatility in district-level growth across property classes, projected growth rates were bounded between the 15th and 80th percentiles to limit extreme fluctuations.

- Levy rates for all authorities are held constant at AY 2024 levels, and revenue growth is constrained through application of a 102.0% annual growth limitation on included levies at the district level. Any revenues that grow more than 102.0% compared to last year’s budgeted property tax revenues are artificially scaled back, representing the bulk of the decreased property taxes estimated by this Division.
- The estimate separates the base valuation from a new valuation using AY 2024 proportions, allowing revenue generated from new valuation to grow outside of the cap.
- Levies excluded from the growth limitation, including school district levies and debt service levies, are modeled under current law and added back after the cap is applied.
- This **Fiscal Note** assumes no behavioral response from local governments, assumes no changes in levy structure, and holds the relative composition of the tax base constant over time.
- Property tax revenue impacts are first seen in FY 2028.

Fiscal Impact

The analysis of this Division models the fiscal impact of this Division in isolation and does not account for interactions or combined effects with other divisions of the Bill. **Figure 1** displays the estimated reduction in property tax revenue to local governments.

Figure 1 — Property Tax Revenue Reduction (in Millions)

AY/FY	Current Law Revenue	Included Revenue	Excluded Revenue	Cap Ceiling Included	Allowed Included Revenue	Allowed Total Revenue	Local Revenue Reduction
2024/2026	\$ 7,812.1	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
2025/2027	8,234.1	0.0	0.0	0.0	0.0	0.0	0.0
2026/2028	8,519.7	3,977.8	4,541.9	3,948.5	3,866.5	8,408.3	-111.4
2027/2029	8,912.0	4,166.5	4,745.6	4,069.7	3,983.0	8,728.6	-183.4
2028/2030	9,231.0	4,317.7	4,913.3	4,195.6	4,104.7	9,018.0	-213.0
2029/2031	9,667.8	4,528.4	5,139.4	4,326.7	4,231.2	9,370.6	-297.2
2030/2032	10,024.9	4,698.6	5,326.3	4,463.9	4,363.8	9,690.1	-334.8
2031/2033	10,512.4	4,934.7	5,577.7	4,607.1	4,502.0	10,079.7	-432.7

Division II — Commercial and Industrial Property Assessment Limitations

Description

Division II of the Bill does the following related to commercial and industrial property assessment limitations:

- Amends the two-tier assessments of commercial and industrial properties and increases the residential rollback threshold from \$150,000 to the lesser of \$350,000 or 10.0% of the assessed value.
- Eliminates the standing General Fund appropriation of \$125.0 million for the backfill to local governments, effective in FY 2028.

The sections of Division II increasing the residential rollback threshold from \$150,000 to \$350,000 apply retroactively for assessment years beginning on or after January 1, 2026.

Background

The Two-Tier Assessment Limitation (TTAL) program, previously referred to as the Business Property Tax Credit (BPTC), began in FY 2024 with the passage of 2022 Iowa Acts, chapter [1061](#) (Department of Revenue Omnibus Act), which modified the assessment limitation applied to commercial and industrial property. Under TTAL, commercial and industrial property classes are no longer subject to a single uniform rollback percentage, and instead a two-tier structure is applied to the assessed value of each parcel pursuant to Iowa Code section [441.21](#).

Under this system, the first \$150,000 of a commercial or industrial property's assessed value is subject to the lower residential rollback percentage, while the remaining value is subject to the commercial and industrial 90.0% rollback percentage. In practice, this results in a lower taxable value for a portion of each parcel. The rollback percentages are certified annually by the Department of Revenue and are applied by local governments to determine taxable valuation for property tax purposes.

The TTAL system replaced the BPTC, which provided a State-funded credit on a portion of commercial and industrial property taxes, by instead reducing taxable value directly through the assessment limitation structure. Since the implementation of TTAL, \$125.0 million has been appropriated annually from the General Fund each year to the Department of Revenue for payments to local governments to replace property taxes lost due to the rollback. In FY 2025, the appropriation was able to fund 81.2% of the total requested \$153.9 million in reimbursement requests.

Assumptions

- The Bill eliminates the \$125.0 million State General Fund standing appropriation backfill associated with the prior credit structure. As a result, reductions in taxable valuations from the expanded assessment limitation are not offset by State payments and will result in a direct reduction in property tax revenues to local governments. The school foundation property tax \$5.40 backfill associated with TIF does not apply to these valuation changes.
- The average taxable valuations of commercial/industrial properties that will benefit from the increased \$350,000 threshold is unknown. The estimate assumes that 50.0% of the maximum additional benefit will be realized.
- The proportion of commercial and industrial property value affected by the expanded threshold remains constant over the projection period and grows at the same rate as total commercial and industrial taxable valuation.

- The proportion of commercial and industrial property value affected by the expanded threshold is assumed to remain constant over the projection period and grows annually at the statewide weighted average rate of commercial and industrial taxable valuation, using separate odd- and even-year growth rates. The weighted growth rates used in the estimate are approximately 3.84% in odd years and 0.48% in even years.
- The AY 2024 residential assessment limitation of 47.4316% and commercial/industrial limitation of 90.0% is assumed fixed for all future years.
- The AY 2023 total requested amount of \$153.9 million is used as the baseline for projecting future amounts under both the \$150,000 threshold under current law and the proposed \$350,000 threshold. The maximum projected amount under the proposed \$350,000 threshold is estimated by applying a proportional factor of 2.3 to current law projections, reflecting the increase in the maximum value eligible for the residential rollback.

Fiscal Impact

The analysis of this Division estimates the fiscal impact of this Division in isolation and does not account for interactions or combined effects with other divisions of the Bill. **Figure 2** displays the estimated reduction in property tax revenue to local governments in addition to the elimination of the \$125.0 million General Fund backfill appropriation.

Figure 2 — Two-Tier Assessment Limitation Increase (in Millions)

Fiscal Year	Minimum	Maximum	Estimated	General Fund	
	Projection Under \$150,000 Threshold	Projection Under \$350,000 Threshold	Reduction Under \$350,000 Threshold	Backfill (\$5.40 levy)	Local Revenue Reduction
2026	\$ 154.6	\$ 0.0	\$ 0.0	\$ 0.0	\$ 0.0
2027	160.5	0.0	0.0	0.0	0.0
2028	161.3	376.4	268.9	44.9	-224.0
2029	167.5	390.8	279.2	46.6	-232.6
2030	168.3	392.7	280.5	46.8	-233.7
2031	174.8	407.8	291.3	48.6	-242.7
2032	175.6	409.7	292.7	48.9	-243.8
2033	182.3	425.5	303.9	50.7	-253.2

Division III — Homestead Property Tax Exemption

Description

Division III creates a new homestead exemption of up to \$25,000 of a residential property’s taxable value, which does not apply to school district levies.

Division III applies retroactively to assessment years beginning on or after January 1, 2026.

Background

Iowa law provides several property tax credits and exemptions that apply to homestead properties. These programs reduce taxable valuation or tax liability for eligible homeowners and are administered through a combination of State-funded credits and local property tax adjustments. State-funded reductions in tax liability (credits) and reductions in taxable value (exemptions) are governed under Iowa Code chapter [425](#). Examples include:

- The **Homestead Tax Credit**, which reduces the taxable value of eligible owner-occupied residential property.
- The **Elderly and Disabled Tax Credit**, which provides additional relief based on income eligibility.

- The **Military Service Tax Exemption**, which provides a partial exemption for qualifying veterans.
- The **Disabled Veteran Homestead Credit**, which provides a full exemption for certain qualifying veterans.

Assumptions

- In AY 2024, there were an estimated 743,790 homesteads in Iowa, and that number is assumed to remain constant for all future years. The applicable homesteads had a combined estimated assessed value of \$263.379 billion.
- Assessed valuations are assumed to grow at a rate of 2.0% year over year.
- The AY 2024 residential assessment limitation of 47.4316% is assumed to remain constant for all future years.
- The assessed value of the average homestead was derived using the 2025 first quarter median home price [published](#) by the National Association of Realtors and the average consolidated tax rate of 32.42171%. This resulted in an average statewide property tax bill of \$2,831 before any tax credits or other reductions were applied.
- The homestead exemption is calculated as 10.0% of taxable value up to a maximum of \$25,000 per homestead.
- The fiscal impact of this Division will begin in FY 2028. **Figure 3** below displays the average homestead property tax reduction using the above assumptions.
- Any reduction in taxable valuation will result in increased General Fund backfill payments through the \$5.40 school foundation levy, consistent with the operation of the school aid formula.

Figure 3 — Estimated Average Property Tax Reduction per Homestead Exemption

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032	FY 2033
\$310.00	\$320.00	\$320.00	\$330.00	\$340.00	\$340.00

Fiscal Impact

The analysis of this Division estimates the fiscal impact of this Division in isolation and does not account for interactions or combined effects with other divisions of the Bill. **Figure 4** displays the General Fund increase and estimated reduction in property tax revenue to local governments.

Figure 4 — New Homestead Revenue Impact (in Millions)

AY/FY	Assessed Value	Taxable Value	Homestead Exempt Value	General Fund Backfill (\$5.40 Levy)	Local Revenue Reduction
2024/2026	\$ 263,379	\$ 122,936.9	\$ 0.0	\$ 0.0	\$ 0.0
2025/2027	268,646.5	127,423.3	0.0	0.0	0.0
2026/2028	274,019.4	129,971.8	7,145.6	38.6	-193.1
2027/2029	279,499.8	132,571.2	7,288.5	39.4	-196.9
2028/2030	285,089.8	135,222.7	7,434.2	40.1	-200.9
2029/2031	290,791.6	137,927.1	7,582.9	40.9	-204.9
2030/2032	296,607.4	140,685.6	7,734.6	41.8	-209.0
2031/2033	302,539.6	143,499.4	7,889.3	42.6	-213.2

Division IV — Secure an Advanced Vision for Education Fund — Equity Transfer Percentage — Future Repeal

Description

Division IV extends the statewide sales tax rate of 6.0% and the SAVE Fund from a repeal date of January 1, 2051, to January 1, 2071, and allocates 30.0% of SAVE funds to property tax relief by FY 2035. The change will be gradually implemented to increase the share of the SAVE Fund that will be used for property tax relief. The Bill requires the Department of Management (DOM) to adjust or reconcile SAVE funds to be received by school districts in the fiscal year immediately following the fiscal year during which the revenues were collected.

Background

Secure an Advanced Vision for Education is a statewide 1-cent sales tax dedicated to K-12 infrastructure such as new school construction, major renovations, technology infrastructure, paying debt on eligible school bonds, and property tax relief. The Department of Education (DE) is required to issue an annual legislative [report](#) detailing the collection and use of SAVE funds.

Assumptions

- There is no additional administrative burden to the State for changes made in the Bill.
- Annual growth for school infrastructure sales tax will be as follows:
 - FY 2027 = 2.00%
 - FY 2028 = 2.90%
 - FY 2029 = 2.90%
 - FY 2030 = 3.20%
 - FY 2031 = 3.50%
 - FY 2032 = 2.45%
 - FY 2033 = 2.45%
 - FY 2034 = 2.45%
 - FY 2035 = 2.45%

Fiscal Impact

Division IV is expected to have no fiscal impact to the State for administrative purposes.

The Bill is expected to increase SAVE contributions to property tax relief by \$20.9 million in FY 2027, increasing to \$110.4 million in FY 2033. **Figure 5** illustrates the estimated statewide impact of HF 2745 on property tax relief.

Figure 5 — SAVE Contribution Transfer Impact (in Millions)

Fiscal Year	SAVE Contributions		HF 2745 vs. Current Law
	to Property Tax Relief Current Law	to Property Tax Relief HF 2745	
2027	\$ 51.2	\$ 72.1	\$ 20.9
2028	52.7	92.7	40.0
2029	61.8	114.5	52.7
2030	71.7	137.8	66.2
2031	82.3	163.0	80.7
2032	92.7	187.9	95.2
2033	103.5	213.9	110.4
2034	114.8	241.0	126.2
2035	126.6	269.4	142.8

Division V — Property Parcel Information

Description

Division V of the Bill requires local governments to annually report parcel-level property data by January 1 of each year to the DOM.

Fiscal Impact

The fiscal impact of Division V is unknown.

Division VI — Urban Renewal

Description

Division VI of the Bill does the following related to urban renewal:

- Changes the definition of “low or moderate income families” to “low and moderate income families” (or LMI families) who earn no more than 80.0% of the median family income of the county or statewide median income as reported by the U.S. Department of Housing and Urban Development (HUD).
- All TIF districts created without an end date are restricted to collect only 60.0% of the available TIF revenues 20 years following the effective date of Division VI or 20 years from the calendar year that loans, advances, indebtedness, or bonds were first taken out, whichever is later. This limitation does not apply to community colleges.
- Limits all urban renewal revenues created after the passage of this Bill to 20 years or 23 years, for TIFs categorized as Economic Development/Slum and Blight, from the calendar date that loans, advances, debt, or bonds are first certified. Once a TIF reaches their limitation, the local ordinance automatically terminates and revenue associated with the urban renewal is no longer collected. This limitation does not apply to community colleges.
- Excludes school district foundation property taxes and EMS property tax levies from urban renewal capture.
- Changes urban renewal financial requirements for LMI family housing by lowering the population criteria of municipalities from 15,000 to 5,000, and updates required expenditures on LMI housing projects from 10.0% to the lesser of 20.0% of the project cost, or \$350,000. Removes the requirement of municipalities with populations below 5,000 from this requirement.

Division VI takes effect upon enactment.

The section of Division VI amending Iowa Code section [403.19\(2\)\(a\)](#) is applicable to property taxes due and payable beginning on or after July 1, 2027.

The sections of Division VI amending Iowa Code section [403.22\(1\)\(a\)](#), [403.22\(1\)\(b\)](#), [403.22\(1\)\(c\)](#), and [403.22\(5\)\(d\)](#) are applicable only to urban renewal areas in existence on or established on or after the effective date of Division VI.

Background

Tax increment financing is a financing mechanism used for urban renewal, and involves dividing the property taxes paid from property within a designated area between the traditional taxing authorities (counties, cities, schools, etc.) and the taxing authority that created the TIF area. Local governments establish urban renewal areas and use TIF revenue to finance projects, including the repayment of debt associated with those projects. In FY 2025, TIF property tax revenues totaled \$486.9 million. Local governments reported a total of \$4.681 billion in outstanding debt that they expect to repay with future TIF revenue.

The following statistics related to the TIF area designation are based on the TIF districts that submitted reports through the FY 2025 TIF annual report process. Since 1996, economic development TIF areas have a limited duration of 20 years. There were approximately 1,808 TIF districts that exceeded the Bill's proposed time limit in FY 2025. Tax increment financing districts received purpose designations in the following numbers:

- Slum, Blight, or both, but not Economic Development = 213
- Economic Development and Slum/Blight = 403
- Economic Development Only = 2,117
- No designated purpose provided = 1,531

Local government urban renewal projects are also required to include assistance for LMI housing if the project is in an economic development urban renewal area and if the project aids or provides public improvements related to housing and residential development. The amount of required LMI assistance varies by city population. The Iowa Code does not specify when the expenditure on LMI housing assistance must occur. Therefore, local governments that are required to expend funds on LMI housing but have yet to do so reflect the obligation as an outstanding debt; the FY 2025 TIF Report identifies approximately \$24.8 million in such obligations. As of FY 2025, there were 62 local governments engaged in 75 active LMI projects.

Assumptions

- Urban renewal areas established on or after the implementation of statutory duration limits created in 1996 are assumed to be subject to the maximum duration provisions.
- Any TIF Districts that exceed their applicable 20-year or 23-year duration are assumed to be immediately terminated and can no longer generate tax increment revenue. Urban renewal areas that are not subject to statutory duration limits are assumed to remain active.
- For purposes of estimating TIF duration, districts designated for Economic Development, including those with combined Economic Development and Slum/Blight designations, are assumed to be subject to a 20-year duration limit. Districts designated as Slum/Blight are assumed to be subject to a 23-year duration. Districts with no designation provided are allocated proportionally based on the distribution of reported designations. Under these assumptions, approximately 92.2% of TIF Districts are modeled using a 20-year duration and 7.8% using a 23-year duration.

- The estimated fiscal impact does not address or aggregate the impact to community colleges.
- Low- and moderate-income changes are assumed to not impact current agreements, and future impacts cannot be estimated.

Fiscal Impact

The analysis of this Division estimates the fiscal impact of this Division in isolation and does not account for interactions or combined effects with other divisions of the Bill. **Figure 6** shows the estimated phase-out of TIF revenue under the Bill based on statutory duration limits. A portion of TIF revenue is associated with districts that exceed the revised duration limits upon implementation, resulting in an immediate reduction in FY 2026, with remaining amounts phasing out over time.

Figure 6 — Phased Out Tax Increment Financing (in Millions)

TIF Type	Estimated District Count	TIF Revenue Capture Continued Under Current Process	TIF Revenue Returning to Property Tax Base
No End Date (60/40 Split)	\$ 7,001.0	\$ 85.5	\$ 57.0
Terminated Upon Enactment	1,107.0	0.0	100.4
20-Year TIF	2,227.0	222.5	0.0
23-Year TIF	222.0	21.5	0.0
Total	\$ 10,557.0	\$ 329.5	\$ 157.4

Division VII — Assessment Procedures

Description

Division VII of the Bill does the following related to assessment procedures:

- Requires an assessor to include additional information in the taxpayer’s statement to justify an assessment year increase if a property’s assessed value increases by 10.0% or more in a year, beginning January 1, 2027.
- Requires an assessor to defend a property’s assessed value through protest and/or appeal if an assessed valuation increases by 10.0% or more and is not attributable to equalization, improvements, or renovations.
- Disallows communications from Board of Review members prior to a protest.

Background

County assessors are required to assess all property annually by January 1 and mail assessment notices to all taxpayers by April 1. Any property owner, taxpayer, or public official may protest or appeal a property assessment by April 30 under Iowa Code section [441.37](#).

Under current law, the burden of proof in a protest or appeal is upon the complainant. When the complainant offers competent evidence that the market value of the property is different than the market value determined by the assessor, then the burden of proof is upon the officials seeking to uphold the property valuation. This protest takes place in front of the Board of Review, which issues a decision by May 31. A taxpayer has the additional option to further appeal the decision to either the district court or the Property Assessment Appeal Board (PAAB).

Fiscal Impact

The fiscal impact of Division VII is unknown; however, local governments may experience additional costs associated with the preparation of assessment notices or defending assessments at the Board of Review, district court, or PAAB level.

Division VIII — Local Government Efficiency Grant Program

Description and Background

Division VIII of the Bill does the following related to a Local Government Efficiency Grant Program:

- Creates a Local Government Efficiency Grant Fund under the control of Iowa State University (ISU).
- Appropriates \$10.0 million in FY 2027 from the General Fund to the Local Government Efficiency Grant Fund for a Local Government Efficiency Grant Program to be awarded to help consolidate government positions and create sharing agreements between local governments to reduce property taxes.
- Establishes the Local Government Efficiency Commission at ISU to administer the grant program.
- Local governments eligible for the Local Government Efficiency Grant Program include counties, cities, townships, or any special-purpose district or authority. Some local governments currently have sharing agreements; however, the number of sharing agreements is unknown beyond the \$10.0 million General Fund appropriation for FY 2027.

Fiscal Impact

Division VIII is not anticipated to have a fiscal impact beyond the \$10.0 million General Fund appropriation for FY 2027.

Division IX — FirstHome Iowa Accounts

Description

Division IX of the Bill establishes the FirstHome Iowa Program under the Treasurer of State. The Program allows individuals to invest money in a public trust for future application to the payment of qualified homebuyer expenses. The maximum contribution to the Program that may be deducted from Iowa personal income tax is \$5,500 per beneficiary per year, adjusted annually to account for inflation. Interest and earnings received from contributions are deducted from Iowa personal income tax. The Treasurer of State may collect fees to administer the Program.

The Division also provides that no new Iowa First-Time Homebuyer Savings Accounts (FTHSAs) may be established on or after July 1, 2026.

Background

Iowa Code chapter [541B](#) allows individuals to open interest-bearing FTHSAs for the purpose of paying qualified homebuyer expenses. The maximum contribution to an FTHSA in tax year (TY) 2026 is \$4,744. Interest earned on FTHSAs is deducted from Iowa personal income tax. In TY 2024, FTHSA program participants claimed a statewide aggregate deduction amount of approximately \$200,000.

Assumptions

- Participation in the FirstHome Iowa Program will be comparable to participation in the FTHSA program.

- Interest and earnings on money in the FirstHome Iowa Program is assumed to be the same as interest and earnings on money in FTHSAs.
- There will be no contributions to FTHSAs on or after July 1, 2026.
- In FY 2024, the average contribution to an FTHSA was 64.2% of the maximum allowable contribution. It is assumed that the average contribution to the FirstHome Iowa Program will be 64.2% of the maximum allowable contribution.

Fiscal Impact

Division IX of the Bill is estimated to decrease General Fund revenue by approximately \$1,200 each fiscal year beginning in FY 2027.

Division X — Valuations — Abnormal Transactions — Real Estate Transfer Tax Forms

Description

Division X of the Bill amends Iowa Code section [428A.7](#) governing real estate transfer tax forms for the declaration of value as determined by the Department of Revenue. The Bill modifies the list of examples of abnormal property transactions that are to be excluded from consideration or adjusted to eliminate distortions of market value when valuing property to include built-to-suit construction, sale-leaseback transactions, leased fee sales, and instead of sales to immediate family, sales between related parties. This Division applies retroactively to assessment years beginning on or after July 1, 2026.

Fiscal Impact

Division X is not anticipated to have a fiscal impact.

Division XI — Local Government Budget Statements

Description

Division XI of the Bill does the following related to local government budget statements:

- Updates Iowa Code section [24.2A\(2\)\(b\)](#), which details the contents of a property tax statement or budget that is mailed to each taxpayer.
- Allows a property tax statement to be accessible on a website in lieu of a mailing beginning in FY 2028.
- Requires the DOM to consult with the Iowa League of Cities and the Iowa State Association of Counties (ISAC) to create standardized formatted statements.
- Makes Iowa Code section [25B.2\(3\)](#) on unfunded state mandates inapplicable to Division XI of the Bill regarding local government budget statements.

Division XI of the Bill applies to political subdivision budgets beginning FY 2028.

Background

Under current law, the county auditor mails a budget statement to each property owner or taxpayer within the county by March 15 each year. The Iowa Legislature last amended these statements in AY 2025 in 2024 Iowa Acts, [Senate File 2442](#) (Individual Income Tax Rate Act).

Fiscal Impact

Division XI is not anticipated to have a fiscal impact.

Division XII — Division of Revenue — Data Centers

Description

Division XII of the Bill applies to data centers and does the following:

- Excludes the school district foundation property tax from TIF districts established for data centers.
- Defines a qualified data center as a data center, as defined by Iowa Code section 423.3(95), for which site preparation activities begin on or after the effective date of Division XII.
- Prohibits the foundation property tax from being divided and paid into a municipality's special fund for the payment of urban renewal indebtedness, and instead requires the tax to be levied, collected, and paid to a school district.

Division XII takes effect upon enactment and applies to property taxes due and payable beginning in FY 2028.

Background

Under current law, pursuant to Iowa Code section [427.1\(37\)](#), property used by a data center other than land, buildings, and other improvements is exempt from property tax.

In FY 2025, the counties of Dallas, Polk, Pottawattamie, and Warren had web/data centers with a total taxable valuation of \$1.65 billion.

Fiscal Impact

Division XII is not anticipated to have a fiscal impact.

Division XIII — Election Dates — Bonds

Description

Division XIII of the Bill allows a bond special election to take place on the first Tuesday after the first Monday in June, in addition to an election in November, but prohibits two bond elections in the same year.

Background

Under current law (Iowa Code section [39.2\(4\)\(d\)](#)), a bond special election may only take place on the first Tuesday after the first Monday in November.

Fiscal Impact

Division XIII is not anticipated to have a fiscal impact.

Division XIV — Emergency Medical Services Levy

Description

Division XIV of the Bill does the following related to the EMS levy:

- Prohibits an EMS levy above \$0.75 per \$1,000 of assessed value for counties that do not already have a levy, beginning FY 2028.
- Allows counties that already have an EMS levy in place to increase the levy to \$1.50 per \$1,000 of assessed value, beginning FY 2028.

Background

Under current law, a county may impose an EMS levy of up to \$0.75 per \$1,000 of assessed value for counties (Iowa Code section [422D.1\(1\)\(a\)\(2\)](#)). As of AY 2024, at total of 20 counties

levied EMS levies under Iowa Code chapter [422](#), and of those, 10 levied the current \$0.75 maximum amount.

Fiscal Impact

Division XIV is not anticipated to have a fiscal impact.

Division XV — Utility Replacement Tax Task Force

Description

Division XV of the Bill does the following related to the utility replacement tax task force:

- Modifies the duties of the task force to study the accuracy of replacement taxes and methods of simplification for the administration or elimination of these taxes.
- Requires the DOM to transmit any modifications of replacement taxes to the General Assembly.

Division XV of the Bill takes effect upon enactment.

Background

Pursuant to Iowa Code section [437A.15\(7\)\(b\)](#), the utility replacement tax task force studies the effects of replacement taxes and recommends modifications to the replacement tax that will further the purpose of tax neutrality.

Fiscal Impact

Division XV is not anticipated to have a fiscal impact.

Division XVI — School District Unspent Balances — On-Time Funding and Modified Supplemental Amounts

Description

Division XVI allows a school district to retain an unspent balance not to exceed 35.0% of the preceding year budget unless a greater amount is approved by the [School Budget Review Committee \(SBRC\)](#), allows for a school district to request an on-time budget adjustment, and requires a school board to establish defined policies that are to be annually reviewed and entered into the Board minutes.

Division XVI of the Bill takes effect upon enactment.

Background

The SBRC is a nonpartisan body established to review budgets and to hold hearings on requests to modify budgetary limitations from school districts, area education agencies, and community colleges. The SBRC is an independent agency separate from the DE and the DOM. According to Iowa Code section [257.31](#), the SBRC is required to review a school district's unspent balance prior to any decision to increase a modified supplemental amount (MSA).

A school district's unspent balance, or the unspent authorized budget (UAB), is the amount of unused district General Fund spending authority left over at the end of the fiscal year that is carried over into the next fiscal year. School boards can set goals or parameters around the UAB, and the UAB is separate from the school district's cash available. For FY 2025, the statewide UAB was 22.3%.

2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act), modifies the methodology used to determine a school district's annual basic enrollment from a single October enrollment count

to a count based on the average of a district's actual enrollment for the base year and the district's adjusted enrollment for the base year. The adjusted enrollment is required to be determined annually on January 15, or the third Monday in January if January 15 falls on a Saturday or Sunday. This second enrollment count will be certified as the district's adjusted enrollment and submitted to the DE by February 15 of each year. The DE is required to promptly forward the adjusted enrollment to the DOM. This revised basic enrollment count will be used to calculate State aid and property taxes related to State aid. The new adjusted enrollment methodology will apply to school budget years beginning in FY 2028.

The SBRC has a [schedule for hearings](#) to review, approve, or deny a school district's request for an MSA. The SBRC can set a special hearing at any time. The hearing dates for FY 2027 are as follows:

- October 13, 2026, with requests due September 4, 2026.
- December 15, 2026, with requests due October 30, 2026.
- January 26, 2027, considered a special hearing.
- March 30, 2027, with requests due February 12, 2027.

Assumption

There is no additional administrative burden to the State for changes made in the Bill.

Fiscal Impact

Division XVI is expected to have no fiscal impact.

Fiscal Impact Summary

The overall fiscal impact of the Bill is unknown. Due to the complexity and interdependence of the Bill's provisions, including multiple changes to the property tax base and levy structure, division-level estimates cannot be combined to produce a total fiscal impact. Therefore, the estimates above are provided independently and should not be summed to determine the overall fiscal impact.

Sources

Legislative Services Agency calculations
Department of Management
Department of Revenue
FY 2025 Annual Urban Renewal Report

/s/ Jennifer Acton

April 8, 2026

Doc ID 1603896

The Fiscal Note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this Fiscal Note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[HF 2748](#) – Agricultural Programs and Activities (LSB5552HZ.1)

Staff Contacts: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov
Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov

Fiscal Note Version – Revised (Division IX)

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.

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

The Bill takes effect upon enactment and applies retroactively to assessment years (AY) beginning on or after January 1, 2025, with property taxes first due and payable in fiscal year (FY) 2027.

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

Iowa law also requires [annual registration](#) of aboveground 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.

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

Assumptions

- This estimate assumes all aboveground storage tanks currently registered under Iowa Code chapter 455G 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 FY 2025 is \$62.016 billion. Aboveground storage tanks are assumed to represent 0.48% of that statewide amount, or \$268.1 million.
- 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.
- Loss of local property tax revenues will not trigger the implementation of the General Fund appropriation to schools by \$5.40 per \$1,000 of exempted value by operation of the State school aid formula which would have resulted in a projected increase in the annual State General Fund appropriation for school aid of \$1.6 million.

Fiscal Impact

The fiscal impact for Division IX is displayed below. **Figure 1** shows the estimated decrease to local property taxes by fiscal year.

Figure 1 — Local Government Property Tax Revenue Reduction (in Millions)

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
\$ -10.1	\$ -10.4	\$ -10.6	\$ -10.9	\$ -11.1

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 2**.

Figure 2 — 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 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 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 3**.

Figure 3 — 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.

The fiscal impact for **Division IX** is displayed below in **Figure 4** which shows the estimated decrease to local property tax by fiscal year.

Figure 4 — Local Government Property Tax Revenue Reduction (in Millions)

FY 2028	FY 2029	FY 2030	FY 2031	FY 2032
\$ -10.1	\$ -10.4	\$ -10.6	\$ -10.9	\$ -11.1

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 5**.

Figure 5 — 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 6**.

Figure 6 — 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

April 7, 2026

Doc ID 1604077

The Fiscal Note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this Fiscal Note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[HF 2757](#) – Nuclear Electric Generation Facilities, Sales Tax Exemption (LSB6140HV)
Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2757](#) creates a sales and use tax exemption of the sales price of tangible personal property, specified digital products, and services furnished to nuclear energy facilities on or after January 1, 2025. A nuclear energy facility must commence commercial operations on or after January 1, 2028, to be eligible for the sales and use tax exemption.

The Department of Revenue is directed to issue guidance within 90 days of the effective date of the Bill regarding acceptable documentation, and is authorized to adopt administrative rules to administer the exemption.

Background

The Duane Arnold Energy Center, located in Palo, is Iowa's only nuclear energy facility. The Center was in commercial operation from 1974 to 2020 and is expected to return to commercial operation in 2029.

Assumptions

- The sales and use tax exemption created in the Bill may be claimed only by a nuclear energy facility and its operators.
- Exempted transactions prior to July 1, 2026, will impact FY 2027. Exempted transactions on or after July 1, 2026, will impact the fiscal year in which they occur.
- It is assumed that one nuclear energy facility will be under construction between January 1, 2025, and December 31, 2028, and will be commercially operational on January 1, 2029. No other nuclear energy facility project will take place during the projection period.
- The cost to construct or restart a nuclear energy facility is assumed to be \$1.600 billion. This cost will be spread out equally over the construction or restarting period.
- It is assumed that 65.0% of construction, operating, and maintenance costs are subject to the sales and use tax. All fuel costs are subject to the sales and use tax.
- Nuclear energy facilities have a maximum production capacity of 5.387 billion kilowatt-hours (kWh) per year and operate at 90.0% of maximum capacity.
- It is assumed that operating expenses are \$0.00987 per kWh, maintenance expenses are \$0.00684 per kWh, and fuel expenses are \$0.00637 per kWh.
- The value of goods and services sold to nuclear energy facilities will 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

House File 2757 is estimated to decrease revenue to the General Fund, the SAVE Fund, and LOST by the amounts in **Figure 1**.

Figure 1 — Fiscal Impact of House File 2757 (in Millions)

	General Fund	SAVE	LOST
FY 2027	\$ -33.1	\$ -6.6	\$ -6.3
FY 2028	-13.8	-2.8	-2.6
FY 2029	-9.3	-1.9	-1.8
FY 2030	-4.7	-0.9	-0.9
FY 2031	-4.8	-1.0	-0.9

Sources

Iowa Department of Revenue
World Nuclear Association
United States Energy Information Administration
NucNet Independent Nuclear News

/s/ Jennifer Acton

April 8, 2026

Doc ID 1604034

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.
