

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

April 23, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 2200	CCH-2200		MEGAN JONES, CHAIRPERSON, et al

Fiscal Notes

[SF 2428](#) — [Removal of Disruptive Students from Classrooms](#) (LSB5879SV)

[HF 1023](#) — [IPERS Protection Occupations, Credit and Annual Adjustments](#) (LSB2794HZ.2)

REPORT OF THE CONFERENCE COMMITTEE
ON HOUSE FILE 2200

CCH-2200

To the Speaker of the House of Representatives and the President of the Senate:

We, the undersigned members of the conference committee appointed to resolve the differences between the House of Representatives and the Senate on House File 2200, a bill for an Act relating to prohibited activities in the administration of alcoholic beverage control by the department of revenue, and including effective date provisions, respectfully make the following report:

1. That the Senate recedes from its amendment, H-8285.

2. That House File 2200, as passed by the House, is amended to read as follows:

1. Page 1, before line 1 by inserting:

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

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

CCH-2200 (Continued)

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

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

2. Page 3, after line 15 by inserting:

<Sec. ____. NEW SECTION. 123.45A Authorized noninstitutional investor — ownership interest — exception.

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

2. Any authorized noninstitutional investor of a business engaged in the manufacturing, importing, bottling, or selling at wholesale of alcoholic beverages that is also an authorized noninstitutional investor of another business holding a retail alcohol license issued under this chapter shall annually disclose the ownership interest to the department in a manner prescribed by the director. Notwithstanding chapter 22, the disclosure made under this subsection shall be kept confidential by the department.>

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

CCH-2200 (Continued)

4. By renumbering as necessary.

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[CCH-2200](#) FILED APRIL 23, 2026



Fiscal Note

Fiscal Services Division



[SF 2428](#) – Removal of Disruptive Students from Classrooms (LSB5879SV.2)

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Fiscal Note Version – As amended by Senate amendment [H-8399](#) to House amendment [S-5166](#)

Description

[Senate File 2428](#) as amended by Senate amendment [H-8399](#) to House amendment [S-5166](#) requires the Department of Education (DE) to develop and administer a pilot program for a rural district and an urban district to establish attendance centers to be used to provide educational services to eligible students, with exceptions for an eligible student's participation. The Bill as amended provides conditions that must be met for participation. The rural school district and urban school district will be required to submit an annual report to the DE by June 1 of each year, and the DE is required to compile and submit these reports to the General Assembly by June 30 of each year. The pilot program is repealed July 1, 2031.

The Bill as amended also requires school districts and charter schools to initiate a disciplinary process when a student causes a violent or nonviolent disruption, with definitions. The process will include removal from the classroom, review of actions, and conditions for readmittance into the classroom or conditions for sustainment of removal. If the principal of a school determines disciplinary action should be taken against a student removed from the classroom, action must be taken and notice given to the parent or guardian of said student. Such action may include suspension or placement into an alternative learning environment, such as a therapeutic classroom. The Bill as amended gives teachers decision-making authority regarding whether a student may be readmitted to the classroom after removal.

The Bill as amended requires the Director of the DE to develop and distribute model policies regarding disciplinary action to school districts and charter schools, as well as the requirements for a least restrictive environment, pursuant to the federal [Individuals with Disabilities Education Act \(IDEA\)](#). The board of directors of each school district and charter school is then required to adopt and publish policies for different grade levels regarding student discipline that meet requirements outlined in the Bill as amended and under the IDEA. The board of directors must also ensure that conditions regarding each student's individual education program (IEP) plan are met.

Each school district employee responsible for the implementation of a student's IEP plan, as listed in the Bill as amended, must read all changes to the accommodations and modifications to the IEP plan. After reading the most recent changes, the regular education teacher shall provide written notice to the special education teacher who is part of the IEP team indicating they have read it.

An oversight review committee must also be established by the school district, consisting of two teachers at the attendance center and one administrative employee, mental health professional, or behavioral interventionist. The oversight review committee may issue recommendations related to the student removed from the classroom.

The Bill as amended also adds trauma support for teachers, students, and other school employees affected by violent and nonviolent disruptions. Teachers are also authorized to request an IEP meeting with conditions.

The Bill as amended requires school districts to pay costs required by the Bill as amended from State Foundation School Aid per Iowa Code section [25B.2\(3\)](#) (State Mandates).

Background

The pilot program established by the Bill as amended may be similar to the Therapeutic Classroom Incentive Grant program but is associated with a different funding source and is not administered as a competitive grant program. There are currently 13 urban school districts and 1 rural school district that would meet the definitions of “urban school district” and “rural school district” in the Bill as amended.

The Therapeutic Classroom Incentive Grant program currently receives a \$2.4 million appropriation annually in the Education Appropriations Act with additional claims-based pupil funding provided through a standing appropriation for Therapeutic Classroom Services. The DE oversees the current Therapeutic Classroom Grant program and released a 2025 Therapeutic Classroom Report detailing the history of the annually awarded grants.

Iowa Code section [256.9](#) requires the Director of the DE to develop and distribute to school districts and charter schools model policies outlining their responsibilities relating to the discipline of a student for making a threat of violence or causing an incident of violence that results in injury, property damage, or assault.

Iowa Code section [279.65A](#) outlines requirements for policies regarding the discipline of students who make threats of violence or cause incidents of violence. Current law does not include incidences of nonviolent disruptions, as defined in the Bill as amended.

The average daily cost to a school district for a substitute teacher ranges from \$120 to \$160 per day, depending on the district and length of assignment.

Assumptions

- The DE and board of directors for school districts and charter schools will be required to adopt and publish policies regarding the disciplinary process of students causing violent and nonviolent disruptions. Costs associated with implementing these policies are anticipated to be minimal.
- School districts and charter schools may need to provide an alternative learning environment for students who are removed from the classroom for violent or nonviolent disruptions.
- Substitute teachers may be needed to fill in for teachers attending oversight review meetings or taking a leave of absence after an incident with a disruptive student.
- One rural school district, which will be the only rural school district to meet the requirements of the Bill as amended, will participate in the pilot program.
- One of 13 urban school districts will be chosen to participate in the pilot program.
- The DE will have minimal additional administrative costs to meet the requirements of the Bill as amended.

Fiscal Impact

Senate File 2428 as amended will require annual expenditures of \$165,000 by a rural district and between \$1.0 million and \$4.4 million by an urban district to implement the pilot program. The Bill as amended directs the DE to fully fund the pilot program using moneys appropriated by the General Assembly for the program unless participating school districts have the funds for their participation in the program.

The Bill as amended is anticipated to have no fiscal impact on the DE for the implementation of policies regarding disruptive students. School districts and charter schools may incur costs related to providing alternative learning environments for students removed from the classroom. If an oversight review meeting takes place during the school day or if a teacher were to take time off due to an incident with a disruptive student, schools may be required to employ a substitute teacher. For meetings taking place beyond contract hours, teachers may also receive prorated pay. The Bill as amended requires school districts to pay costs required by the Bill as amended from State Foundation School Aid per Iowa Code section 25B.2(3).

Sources

Department of Education
Urban Education Network
Iowa Association of School Boards

/s/ Jennifer Acton

April 23, 2026

Doc ID 1604672

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.



[HF 1023](#) – IPERS Protection Occupations, Credit and Annual Adjustments (LSB2794HZ.2)
Staff Contact: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov
Fiscal Note Version – As amended by Senate amendment [H-8393](#)

Description

[House File 1023](#) as amended by Senate amendment [H-8393](#) relates to benefits for members of the Iowa Public Employees' Retirement System (IPERS) who are employed in a protection occupation.

The Bill as amended adjusts the contribution rate for Protection Occupation members of the IPERS from a 60.0% employer/40.0% employee split to an even split between the employer and the members beginning July 1, 2026, with 50.0% of the required contribution rate to be paid by the employer and 50.0% of the required contribution rate to be paid by the employee.

House File 1023 as amended increases the applicable percentage for retirement benefit payments of Protection Occupation members of the IPERS retiring on or after July 1, 2026, for each calendar quarter of service beyond 22 years of service from 0.375% to 0.625%, which increases the maximum accumulation from 72.0% to 80.0%.

The Bill as amended establishes an annual adjustment to the monthly allowance for members who retire from IPERS Protection Occupation employment, and to any beneficiaries or contingent annuitants, for retirements occurring on or after July 1, 2026. Beginning on July 1, 2027, and each July 1 thereafter, the monthly retirement allowance will be increased by 1.5% of the monthly retirement allowance payable on that date. Protection Occupation members of the IPERS who retire after July 1, 2026, will not be eligible to receive a retirement dividend under Iowa Code section [97B.49F](#).

Background

The Protection Occupation membership group of the IPERS is comprised of a range of occupations, including fire fighters and police officers not covered by Iowa Code chapter [411](#), correctional officers, conservation officers, county attorney investigators, emergency medical service (EMS) providers, high-risk unit officers, insurance fraud investigators, and, dependent on their years of service, select Department of Transportation (DOT) peace officers.

Based on the June 30, 2025, actuarial valuation, the IPERS Protection Occupation membership group covers approximately 8,032 active members and 4,361 retired members. The current funded ratio is 104.47%. The current actuarial accrued liability is \$2.386 billion, the actuarial value of assets is \$2.493 billion, and the unfunded actuarial liability (UAL) is \$-106.7 million.

For FY 2027, the IPERS Protection Occupation membership group's estimated contributions at the current rate of 6.335% of payroll total \$34.8 million, and the employer group's estimated contributions at the current rate of 9.185% of payroll total \$50.4 million. Contributions are first split 60.0% for the employer and 40.0% for the members and then, after the split, the employer contribution rate is decreased 0.125% and the employer contribution rate is increased 0.125% (2025 Iowa Acts, [House File 969](#) (411 Retirement System, Cancer Presumptions Act)).

Figure 1 displays the contribution rates for FY 2023 through FY 2027.

**Figure 1 — Contribution Rates for the IPERS Protection
Occupation Membership Group Under Current Law, FY 2023 – FY 2027**

	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Employer Contribution Rate	9.310%	9.310%	9.310%	9.310%	9.185%
Employee Contribution Rate	6.210%	6.210%	6.210%	6.210%	6.335%
Total	15.520%	15.520%	15.520%	15.520%	15.520%

Currently, a vested member of the IPERS Protection Occupation membership group is eligible to receive one of two retirement dividends under Iowa Code section 97B.49F, depending on when the member retired. A member who retired before July 1, 1990, is eligible to receive annual dividend payments in November of each year. A member who retired on or after July 1, 1990, is eligible to receive a favorable experience dividend (FED) when a favorable experience on the actuarial liabilities and assets occurs and the IPERS Fund is fully funded. Due to the funding status of the IPERS Trust Fund, the IPERS has not made any FED payments since 2014.

Protection Occupation members of the IPERS receive a retirement benefit based on the average of the highest three years of compensation times a multiplier that is determined by the member's length of service. The first 22 years of service earn the member a retirement benefit payment multiplier of 60.0%. Under current law, the applicable percentage used to calculate a retiree's monthly retirement benefit is increased by 0.375% for each calendar quarter of service beyond 22 years of service. The current maximum retirement benefit is 72.0%. The Bill increases the maximum retirement benefit payment to 80.0%. **Figure 2** displays the applicable percentage for the current law and the proposed law under House File 1023 as amended.

Figure 2 — Applicable Percentage, Current and Proposed Law

Years of Service	Current Law	Proposed Law	Difference
22	60.00%	60.00%	0.00%
23	61.50%	62.50%	1.00%
24	63.00%	65.00%	2.00%
25	64.50%	67.50%	3.00%
26	66.00%	70.00%	4.00%
27	67.50%	72.50%	5.00%
28	69.00%	75.00%	6.00%
29	70.50%	77.50%	7.00%
30+	72.00%	80.00%	8.00%

Assumptions

- According to the actuarial cost study performed by Cavanaugh Macdonald Consulting in May 2025 using the FY 2023 valuation report, splitting the contribution rate evenly between the employer and the employees, increasing the applicable percentage, and establishing a 1.5% annual adjustment to the monthly allowance for FY 2023 would have increased the IPERS Protection Occupation membership group's UAL from \$-63.8 million to \$151.8 million, a \$215.6 million increase.
- While the results of the actuarial cost study cannot be directly applied to the FY 2025 valuation report to arrive at an updated fiscal impact, the cost study can be broadly applied to anticipate a similar impact.
- The IPERS will incur administrative costs, including costs to update software. The costs are unknown but are estimated to be nominal.

- The IPERS will issue an emergency administrative rule filing to change contribution rates for FY 2027 to reflect the 50/50 contribution rate split between employers and employees. The cost of the Bill as amended will be implemented in the FY 2028 contribution rates after the FY 2026 valuation report is published.

Fiscal Impact

The contribution rate split change from 60/40 to 50/50 for the Protection Occupation membership group of the IPERS would decrease the FY 2027 employer contribution rate by 1.55% and increase the FY 2027 employee contribution rate by 1.55%. The FY 2027 contribution rate change would reduce employer contributions by approximately \$8.5 million and increase employee contributions by \$8.5 million, or approximately \$1,100 per employee. Beginning in FY 2028, the full impact of the Bill will take effect as detailed below.

The Cavanaugh Macdonald Consulting actuarial cost study performed in May 2025 using the FY 2023 valuation report estimated a \$215.6 million increase in the UAL, a decrease in the funded ratio of 9.35%, and an increase in the contribution rate of 5.44%. The change in the contribution split from 60/40 to 50/50 results in an increase in the contribution rate of 1.17% for the employer and 4.27% for the employee for the IPERS Protection Occupation membership group.

According to the FY 2025 valuation report, the UAL was \$-106.7 million, the funded ratio was 104.47%, and the contribution rate was 15.52% (split 60/40 between the employer and employee, and then the rate was increased by 0.125% for employers and decreased by 0.125% for employees) for the IPERS Protection Occupation membership group.

A 5.44% increase to the contribution rate changes it from 15.52% to 20.96%. The increase would be split between employer (1.17%) and employee (4.27%) and is estimated to increase costs by approximately \$6.4 million for the employer and \$23.4 million for the employee group, or \$2,900 per employee.

Administrative costs to the IPERS are unknown at this time but are estimated to be nominal. Any increased administrative costs to the IPERS will be paid from the IPERS Trust Fund.

Sources

Iowa Public Employees' Retirement System
Iowa Public Employees' Retirement System FY 2023 Actuarial Analysis
Iowa Public Employees' Retirement System FY 2024 Actuarial Analysis
Iowa Public Employees' Retirement System FY 2025 Actuarial Analysis
Cavanaugh Macdonald Consulting Cost Study for Non-Retired Protection Occupation Members (August 2024)
Cavanaugh Macdonald Consulting Cost Study for Non-Retired Protection Occupation Members (May 2025)
Legislative Services Agency

/s/ Jennifer Acton

April 22, 2026

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