



KIM REYNOLDS  
GOVERNOR

**OFFICE OF THE GOVERNOR**

CHRIS COURNOYER  
LT GOVERNOR

June 02, 2026

The Honorable Paul Pate  
Secretary of State of Iowa  
State Capitol  
Des Moines, Iowa 50319

Dear Mr. Secretary,

I hereby transmit:

Senate File 2478, an Act relating to transportation and other infrastructure-related appropriations to the department of transportation, including allocation and use of moneys from the road use tax fund and the primary road fund.

The above Senate File is hereby approved on this date.

Sincerely,

A handwritten signature in black ink that reads "Kim Reynolds".

Kim Reynolds  
Governor of Iowa

cc: Secretary of the Senate  
Clerk of the House



Senate File 2478

AN ACT

RELATING TO TRANSPORTATION AND OTHER INFRASTRUCTURE-RELATED  
APPROPRIATIONS TO THE DEPARTMENT OF TRANSPORTATION,  
INCLUDING ALLOCATION AND USE OF MONEYS FROM THE ROAD USE TAX  
FUND AND THE PRIMARY ROAD FUND.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. ROAD USE TAX FUND — FY 2026-2027. There is appropriated from the road use tax fund created in section 312.1 to the department of transportation for the fiscal year beginning July 1, 2026, and ending June 30, 2027, the following amounts, or so much thereof as is necessary, to be used for the

purposes designated:

1. For salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

a. Transportation operations:

..... \$ 17,723,539

b. Motor vehicles:

..... \$ 34,234,969

..... FTEs 294.00

2. For payments to the department of administrative services and the department of management for utility services:

..... \$ 1,823,348

3. For unemployment compensation:

..... \$ 7,000

4. For payments to the department of administrative services for paying workers' compensation claims under chapter 85 on behalf of employees of the department of transportation:

..... \$ 199,907

5. For payment to the general fund of the state for indirect cost recoveries:

..... \$ 90,000

6. For reimbursement to the auditor of state for audit expenses as provided in section 11.5B:

..... \$ 107,884

7. For automation, telecommunications, and related costs associated with the county issuance of driver's licenses and vehicle registrations and titles:

..... \$ 1,406,000

8. For costs associated with participation in the Mississippi river parkway commission:

..... \$ 40,000

9. For costs associated with the traffic and criminal software program and the mobile architecture and communications handling program:

..... \$ 300,000

10. For motor vehicle division field facility maintenance projects at various locations:

..... \$ 400,000

11. For costs associated with motor vehicle division

systems modernization:

..... \$ 20,000,000

For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsections 10 and 11 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which the appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

Sec. 2. PRIMARY ROAD FUND — FY 2026-2027. There is appropriated from the primary road fund created in section 313.3 to the department of transportation for the fiscal year beginning July 1, 2026, and ending June 30, 2027, the following amounts, or so much thereof as is necessary, to be used for the purposes designated:

1. For transportation operations salaries, support, maintenance, and miscellaneous purposes, and for not more than the following full-time equivalent positions:

..... \$348,619,071

..... FTEs 2,363.00

2. For payments to the department of administrative services and the department of management for utility services:

..... \$ 11,200,563

3. For unemployment compensation:

..... \$ 138,000

4. For payments to the department of administrative services for paying workers' compensation claims under chapter 85 on behalf of the employees of the department of transportation:

..... \$ 4,835,877

5. For payment to the general fund of the state for indirect cost recoveries:

..... \$ 660,000

6. For reimbursement to the auditor of state for audit expenses as provided in section 11.5B:

..... \$ 662,716


- 7. For costs associated with producing transportation maps:  
..... \$ 195,000
- 8. For inventory and equipment replacement:  
..... \$ 23,623,165
- 9. For costs associated with the statewide interoperability network:  
..... \$ 442,162
- 10. For facility major maintenance and enhancement:  
..... \$ 7,300,000
- 11. For facility routine maintenance and preservation:  
..... \$ 8,050,000
- 12. For replacement of the Alton maintenance garage:  
..... \$ 13,000,000

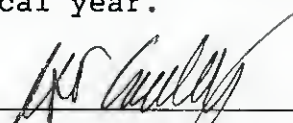
For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsections 10 through 12 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which such appropriation was made are completed in an earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

Sec. 3. 2023 Iowa Acts, chapter 117, section 2, unnumbered paragraph 2, is amended to read as follows:

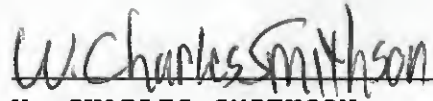
For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsections 10 through ~~12~~ 12 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends three years after the end of the fiscal year for which the appropriation was made. For purposes of section 8.33, unless specifically provided otherwise, moneys appropriated in subsection 13 that remain unencumbered or unobligated shall not revert but shall remain available for expenditure for the purposes designated until the close of the fiscal year that ends four years after the end of the fiscal year for which the appropriation was made. However, if the project or projects for which such appropriation was made are completed in an

earlier fiscal year, unencumbered or unobligated moneys shall revert at the close of that same fiscal year.

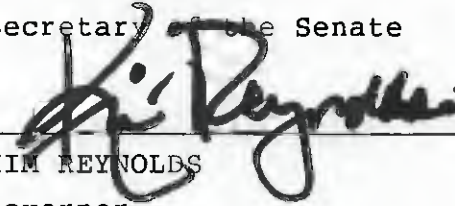
  
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AMY SINCLAIR  
President of the Senate

  
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PAT GRASSLEY  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2478, Ninety-first General Assembly.

  
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W. CHARLES SMITHSON  
Secretary of the Senate

Approved June 2<sup>nd</sup>, 2026

  
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KIM REYNOLDS  
Governor