

**House File 2206 - Introduced**

HOUSE FILE 2206

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**A BILL FOR**

1 An Act relating to public safety personnel by modifying the  
2 retirement benefits of sheriffs and deputy sheriffs,  
3 restricting bail for murder in the first degree or felonious  
4 assaults committed upon public safety personnel, and  
5 providing for a tax credit for moving expenses available  
6 against the individual income tax for new public safety  
7 personnel moving to the state.

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

1 DIVISION I  
2 IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM — SHERIFFS AND DEPUTY  
3 SHERIFFS

4 Section 1. Section 97B.49C, subsection 1, paragraph a,  
5 subparagraph (3), Code 2024, is amended to read as follows:

6 (3) For each active or inactive vested member retiring  
7 on or after July 1, 1998, and before July 1, 2025, sixty  
8 percent plus, if applicable, an additional three-eighths of  
9 one percentage point for each additional calendar quarter of  
10 eligible service beyond twenty-two years of service, not to  
11 exceed a total of twelve additional percentage points.

12 Sec. 2. Section 97B.49C, subsection 1, paragraph a, Code  
13 2024, is amended by adding the following new subparagraph:

14 NEW SUBPARAGRAPH. (4) For each active or inactive vested  
15 member retiring on or after July 1, 2025, sixty percent plus,  
16 if applicable, an additional five-eighths of one percentage  
17 point for each additional calendar quarter of eligible service  
18 beyond twenty-two years of service, not to exceed a total of  
19 twenty additional percentage points.

20 Sec. 3. Section 97B.49C, Code 2024, is amended by adding the  
21 following new subsection:

22 NEW SUBSECTION. 2A. *Annual adjustment of allowance.* A  
23 member who retires from employment as a sheriff or deputy  
24 sheriff on or after July 1, 2025, and who receives a monthly  
25 retirement allowance under this section shall, in lieu of a  
26 retirement dividend under section 97B.49F, have the monthly  
27 allowance adjusted as follows:

28 a. On each July 1, the monthly retirement allowance  
29 authorized in this section and payable to members retired  
30 prior to that date and to beneficiaries entitled to a monthly  
31 retirement allowance prior to that date shall be adjusted by  
32 adding to the monthly retirement allowance payable on that date  
33 an amount equal to the sum of one and one-half percent of the  
34 monthly retirement allowance payable on that date.

35 b. A retired member or beneficiary of a retired member

1 shall not be eligible for an annual readjustment of allowance  
2 provided in this subsection unless the member has twenty-two  
3 years of eligible service and attained the age of fifty years  
4 prior to the member's termination of employment.

5 DIVISION II

6 ASSAULT ON PUBLIC SAFETY PERSONNEL — BAIL

7 Sec. 4. Section 124.416, Code 2024, is amended to read as  
8 follows:

9 **124.416 Exception to restrictions on bail.**

10 Notwithstanding [section 811.1](#), the court, after making the  
11 finding required by [section 811.1](#), subsection [3 2](#), [paragraph](#)  
12 ["d"](#), may admit a person convicted of a violation of [section](#)  
13 [124.401](#), subsection [2](#), or of a violation of [section 124.406](#),  
14 to bail if the prosecuting attorney in the action and the  
15 defendant's counsel jointly petition the court to admit the  
16 person to bail.

17 Sec. 5. Section 811.1, Code 2024, is amended to read as  
18 follows:

19 **811.1 Bail and bail restrictions.**

20 1. For purposes of this section:

21 a. "Assault" means the same as defined in [section 708.1](#).

22 b. "Charged" means the same as "charge" as defined in  
23 [section 801.4](#).

24 c. "Felonious assault upon an officer" means the defendant  
25 committed an assault, for which the penalty is a felony, with  
26 the knowledge the person against whom the felonious assault was  
27 committed was a peace officer or correctional officer, acting  
28 in the peace officer's or correctional officer's official  
29 capacity.

30 d. "Peace officer" means the same as defined in [section](#)  
31 [801.4](#).

32 2. All defendants are bailable both before and after  
33 conviction, by sufficient surety, or subject to release  
34 upon condition or on their own recognizance, except that the  
35 following defendants shall not be admitted to bail:

1 a. A defendant charged with murder in the first degree of a  
2 peace officer in violation of section 707.2, if the murder in  
3 the first degree was committed with the knowledge the person  
4 against whom the murder was committed was a peace officer  
5 or correctional officer, acting in the peace officer's or  
6 correctional officer's official capacity.

7 ~~1.~~ b. A defendant awaiting judgment of conviction and  
8 sentencing following either a plea or verdict of guilty of a  
9 class "A" felony; forcible felony as defined in section 702.11;  
10 a felonious assault upon an officer; any class "B" felony  
11 included in section 462A.14 or 707.6A; any felony included in  
12 section 124.401, subsection 1, paragraph "a" or "b"; a second  
13 or subsequent offense under section 124.401, subsection 1,  
14 paragraph "c"; any public offense committed while detained  
15 pursuant to section 229A.5; or any public offense committed  
16 while subject to an order of commitment pursuant to chapter  
17 229A.

18 ~~2.~~ c. A defendant appealing a conviction of a class  
19 "A" felony; forcible felony as defined in section 702.11; a  
20 felonious assault upon an officer; any class "B" or "C" felony  
21 included in section 462A.14 or 707.6A; any felony included in  
22 section 124.401, subsection 1, paragraph "a" or "b"; or a second  
23 or subsequent conviction under section 124.401, subsection 1,  
24 paragraph "c"; any public offense committed while detained  
25 pursuant to section 229A.5; or any public offense committed  
26 while subject to an order of commitment pursuant to chapter  
27 229A.

28 ~~3.~~ d. Notwithstanding ~~subsections 1 and 2~~ paragraphs  
29 "b" and "c", a defendant awaiting judgment of conviction and  
30 sentencing following either a plea or verdict of guilty of,  
31 or appealing a conviction of, any felony offense included in  
32 section 708.11, subsection 3, or a felony offense under chapter  
33 124 not provided for in subsection 1 or 2, is presumed to be  
34 ineligible to be admitted to bail unless the court determines  
35 that such release reasonably will not result in the person

1 failing to appear as required and will not jeopardize the  
2 personal safety of another person or persons.

3 DIVISION III

4 PUBLIC SAFETY OFFICER MOVING EXPENSES — TAX CREDIT.

5 Sec. 6. NEW SECTION. 422.12P Public safety officer moving  
6 expense — tax credit.

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

9 a. "*Moving expense*" means an unreimbursed expense for moving  
10 household goods and personal effects from the former residence  
11 of the new resident to this state including travel expenses for  
12 meals and lodging.

13 b. "*New resident*" means an individual who becomes a resident  
14 of Iowa, after July 1, 2024, upon taking full-time employment  
15 as a public safety officer in this state, who remains a  
16 resident of and employed full-time as a public safety officer  
17 in this state when claiming the credit, and who has not been  
18 a resident of this state at any time during the previous  
19 twelve-month period prior to establishing residency in this  
20 state.

21 c. "*Public safety officer*" means a peace officer as defined  
22 in section 801.4 or a correctional officer.

23 2. The taxes imposed under this subchapter, less the credits  
24 allowed under section 422.12, shall be reduced by a public  
25 safety officer moving expense tax credit equal to the amount of  
26 moving expense incurred by the new resident in connection with  
27 taking full-time employment as a public safety officer in this  
28 state, not to exceed two thousand dollars.

29 3. Any credit in excess of the tax liability is refundable.  
30 In lieu of claiming a refund, the taxpayer may elect to have  
31 the overpayment shown on the taxpayer's final, completed return  
32 credited to the tax liability for the following tax year.

33 4. The credit under this section with respect to any moving  
34 expense shall be allowed during a tax year as follows:

35 a. For any moving expense paid or incurred prior to or

1 during the tax year in which the new resident is employed  
2 full-time in the state, the tax year in which the full-time  
3 employment begins.

4 *b.* For any qualified moving expense paid or incurred after  
5 the tax year in which the full-time employment begins, the tax  
6 year in which the moving expense is paid or incurred.

7 5. The department of revenue shall adopt rules to administer  
8 this section.

9

EXPLANATION

10 The inclusion of this explanation does not constitute agreement with  
11 the explanation's substance by the members of the general assembly.

12 This bill relates to public safety personnel by modifying  
13 the retirement benefits of sheriffs and deputy sheriffs,  
14 restricting bail for a murder offense in the first degree or  
15 felonious assaults committed upon public safety personnel,  
16 and providing for a tax credit for moving expenses available  
17 against the individual income tax for new public safety  
18 personnel moving to the state.

19 DIVISION I — IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM —  
20 SHERIFFS AND DEPUTY SHERIFFS. The bill modifies the portion  
21 of the Iowa public employees' retirement system (IPERS)  
22 established for sheriffs and deputies (member).

23 The monthly retirement benefit under IPERS for a sheriff  
24 or deputy sheriff is calculated by multiplying the retiree's  
25 applicable covered wage by a percentage. The bill increases,  
26 for sheriffs and deputy sheriffs retiring on or after July 1,  
27 2025, the applicable percentage used to calculate the retiree's  
28 monthly retirement benefit by five-eighths of one percentage  
29 point for each calendar quarter of service beyond 22 years of  
30 service up to a maximum of 20 additional percentage points.  
31 Under current law, the applicable percentage is increased by  
32 three-eighths of one percentage point up to a maximum of 12  
33 additional percentage points for calendar quarters of service  
34 beyond 22 years of service.

35 Under current law, a vested member retiring prior to July 1,

1 1990, is eligible to receive an automatic retirement dividend  
2 under Code section 97B.49F(1). For a vested member retiring on  
3 or after July 1, 1990, a favorable experience dividend (FED)  
4 reserve account is provided in Code section 97B.49F(2). The  
5 FED reserve account pays a dividend to an eligible member when  
6 a favorable experience on the actuarial liabilities and assets  
7 occurs and IPERS is fully funded.

8 The bill establishes a cost-of-living adjustment (COLA) to  
9 the monthly allowance for active and inactive members and to  
10 any beneficiaries for retirements occurring on or after July 1,  
11 2025. Beginning July 1, 2025, and on each July 1, the monthly  
12 retirement allowance of such a member shall be adjusted by  
13 adding to the monthly retirement allowance an amount equal to  
14 one and one-half percent of the monthly retirement allowance  
15 payable on that date. A member who retires on or after July  
16 1, 2025, is not eligible for the COLA unless the member has 22  
17 years of eligible service and attained 50 years of age prior to  
18 the retirement date of the member. The bill prohibits a member  
19 retiring after July 1, 2025, from FED dividend eligibility  
20 provided under Code section 97B.49F(2).

21 DIVISION II — MURDER OR FELONIOUS ASSAULT ON PUBLIC SAFETY  
22 PERSONNEL — BAIL RESTRICTIONS. The bill specifies a defendant  
23 charged with murder in the first degree of a peace officer or  
24 correctional officer is not eligible for bail if the murder in  
25 the first degree was committed with the knowledge the person  
26 against whom the murder was committed was a peace officer  
27 or correctional officer, acting in the peace officer's or  
28 correctional officer's official capacity.

29 The bill also specifies a defendant awaiting sentencing  
30 after a plea of guilty or a conviction for a felonious assault  
31 upon a peace officer or correctional officer is not eligible  
32 for bail and a defendant appealing a conviction for a felonious  
33 assault upon a peace officer or correctional officer is not  
34 eligible for bail.

1 For a defendant awaiting sentencing after a conviction or  
2 guilty plea of, or appealing a conviction for, a felonious  
3 assault upon a peace officer or correctional officer for which  
4 bail is restricted under the bill, the defendant is required to  
5 have knowledge the person against whom the felonious assault  
6 was committed was such an officer acting in the officer's  
7 official capacity.

8 DIVISION III — PUBLIC SAFETY OFFICER MOVING EXPENSES —  
9 TAX CREDIT. The bill creates a public safety officer moving  
10 expense tax credit available against the individual income  
11 tax. The amount of the tax credit shall equal the amount of  
12 the unreimbursed moving expenses incurred by a new resident in  
13 connection with taking full-time employment as a public safety  
14 officer not to exceed \$2,000.

15 The tax credit is refundable. In lieu of claiming a refund,  
16 the new resident may elect to have the overpayment shown on the  
17 taxpayer's final, completed return for the following tax year.

18 The bill specifies the tax year when the tax credit is  
19 allowed dependent upon when the full-time employment begins or  
20 when the moving expenses are incurred.