

**House File 2390 - Introduced**

HOUSE FILE 2390  
BY BOSSMAN

**A BILL FOR**

- 1 An Act relating to workforce housing project tax incentives
- 2 issued by the economic development authority, and including
- 3 effective date provisions.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 15.354, subsection 4, paragraph g, Code  
2 2026, is amended by striking the paragraph and inserting in lieu  
3 thereof the following:

4 g. The authority shall issue tax incentives under the program  
5 as the authority determines the workforce housing project is  
6 complete and all of the requirements have been met until the  
7 maximum amount of tax incentives allowed under paragraph "a" is  
8 reached.

9 Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate  
10 importance, takes effect upon enactment.

11 EXPLANATION

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

14 This bill relates to workforce housing tax incentives issued  
15 by the economic development authority (authority).

16 The bill strikes a provision requiring the authority to issue  
17 workforce housing tax incentives on a first-come, first-served  
18 basis until the maximum amount allowable for the fiscal year  
19 has been achieved under Code section 15.354(4)(a). The bill  
20 specifies the authority shall issue the tax incentives as the  
21 authority determines the workforce housing project is complete  
22 and the requirements have been met until the maximum amount  
23 allowable has been achieved.

24 The bill takes effect upon enactment.