

**House File 2657 - Introduced**

HOUSE FILE 2657  
BY COMMITTEE ON STATE GOVERNMENT

(SUCCESSOR TO HSB 673)

**A BILL FOR**

1 An Act relating to residency requirements for fishing and hunting  
2 licenses.

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

unofficial

1 Section 1. Section 422.20, subsection 3, paragraph a, Code  
2 2026, is amended to read as follows:

3 α. Unless otherwise expressly permitted by section 8G.4,  
4 section 11.41, section 96.11, subsection 6, section 421.17,  
5 subsections 22, 23, and 26, section 421.17, subsection 27,  
6 paragraph "k", section 421.17, subsection 31, section 252B.9,  
7 section 321.40, subsection 6, sections 321.120, 421.19, 421.28,  
8 421.59, 421.65, 422.72, 452A.63, section 483A.1A, subsection 10,  
9 paragraph "g", and section 556.19, subsection 2, this section,  
10 or another provision of law, a tax return, return information,  
11 or investigative or audit information shall not be divulged to  
12 any person or entity, other than the taxpayer, the department,  
13 or internal revenue service for use in a matter unrelated to tax  
14 administration.

15 Sec. 2. Section 422.72, subsection 3, paragraph a, Code 2026,  
16 is amended to read as follows:

17 α. Unless otherwise expressly permitted by section 8G.4,  
18 section 11.41, section 96.11, subsection 6, section 421.17,  
19 subsections 22, 23, and 26, section 421.17, subsection 27,  
20 paragraph "k", section 421.17, subsection 31, section 252B.9,  
21 section 321.40, subsection 6, sections 321.120, 421.19, 421.28,  
22 421.65, 422.20, 452A.63, section 483A.1A, subsection 10,  
23 paragraph "g", and section 556.19, subsection 2, this section,  
24 or another provision of law, a tax return, return information,  
25 or investigative or audit information shall not be divulged to  
26 any person or entity, other than the taxpayer, the department,  
27 or internal revenue service for use in a matter unrelated to tax  
28 administration.

29 Sec. 3. Section 483A.1A, subsection 10, Code 2026, is amended  
30 by adding the following new paragraph:

31 NEW PARAGRAPH. g. Is or was required to file a tax return  
32 in the state of Iowa for the previous tax year. The  
33 department of revenue shall assist the department in verifying  
34 this information. The department of revenue shall provide no  
35 additional information other than the information necessary to

1 confirm the tax status required under this paragraph.

2 EXPLANATION

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

5 This bill relates to residency requirements for fishing and  
6 hunting licenses.

7 Under current law, for the purposes of obtaining a license  
8 as described in Code section 483A.1, a natural person can claim  
9 resident status if the person can meet any one of certain  
10 criteria. The bill adds to the list of criteria any person who  
11 is or was required to file a tax return in Iowa for the previous  
12 tax year. The bill directs the department of natural resources  
13 (DNR) to coordinate with the department of revenue to verify the  
14 person's information. The bill explains that the department of  
15 revenue will not provide any more information to DNR than what is  
16 necessary to confirm the required tax status.

17 The bill makes conforming changes in chapters governing  
18 the department of revenue to allow the necessary information  
19 disclosure.