

House File 2665 - Introduced

HOUSE FILE 2665

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A BILL FOR

1 An Act relating to radon mitigation requirements and tax credits,
2 including retroactive applicability provisions, and making
3 appropriations.

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

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DIVISION I

RADON MITIGATION — STATE BUILDING CODE

Section 1. NEW SECTION. **103A.8E Radon mitigation requirements.**

The commissioner shall adopt as part of the state building code a requirement that new single-family or two-family residential construction must include passive methods for the mitigation of radon. The requirement shall only apply to single-family or two-family residential construction commenced after the adoption of the requirement.

DIVISION II

RADON MITIGATION SYSTEMS — TAX CREDITS

Sec. 2. NEW SECTION. **422.10D Radon mitigation system tax credit.**

1. For purposes of this section, "radon mitigation system" means a system designed to mitigate the presence of radon in a building installed by a person certified in accordance with chapter 136B.

2. The taxes imposed under this subchapter, less the credits allowed under section 422.12, shall be reduced by a radon mitigation system tax credit equal to the amount to purchase and install a radon mitigation system, not to exceed one thousand dollars.

3. An individual may claim the tax credit allowed a partnership, limited liability company, S corporation, estate, or trust electing to have the income taxed directly to the individual. The amount claimed by the individual shall be based upon the pro rata share of the individual's earnings of the partnership, limited liability company, S corporation, estate, or trust.

4. Any credit in excess of the taxpayer's tax liability for the tax year is not refundable but the excess for the tax year may be credited to the tax liability for the following tax year.

Sec. 3. Section 422.33, Code 2026, is amended by adding the following new subsection:

1 NEW SUBSECTION. 11. a. The taxes imposed under this
2 subchapter shall be reduced by a radon mitigation system tax
3 credit equal to the amount to purchase and install a radon
4 mitigation system, not to exceed one thousand dollars.

5 b. The taxpayer may claim the credit pursuant to this
6 subsection according to the same requirements, conditions, and
7 limitations as provided pursuant to section 422.10D.

8 Sec. 4. RETROACTIVE APPLICABILITY. The following apply
9 retroactively to January 1, 2026, for tax years beginning on or
10 after that date:

11 1. The section of this division of this Act enacting section
12 422.10D.

13 2. The section of this division of this Act amending section
14 422.33.

15 DIVISION III

16 RADON MITIGATION — RENTAL PROPERTIES

17 Sec. 5. Section 562A.15, Code 2026, is amended by adding the
18 following new subsection:

19 NEW SUBSECTION. 5. a. For purposes of this subsection,
20 "radon mitigation system" means a system designed to mitigate the
21 presence of radon in a building installed by a person certified
22 in accordance with chapter 136B.

23 b. A tenant may conduct a radon test or hire a person
24 certified in accordance with chapter 136B to conduct a radon test
25 in the dwelling unit. If the results of the test show a radon
26 level equal to or greater than four picocuries per liter, the
27 tenant shall provide the landlord a written copy of those test
28 results.

29 c. The landlord may have a confirmatory radon test conducted
30 by a person certified in accordance with chapter 136B and, if
31 applicable, shall provide the tenant a written copy of those test
32 results. If the confirmatory test result is equal to or greater
33 than four picocuries per liter, or if the landlord chooses not
34 to have a confirmatory test conducted, the landlord shall have
35 a radon mitigation system installed in the dwelling unit by a

1 person certified in accordance with chapter 136B. Once a radon
2 mitigation system has been installed, the landlord shall have the
3 dwelling unit retested and the landlord shall provide the tenant
4 a written copy of those new test results within ninety days from
5 the day the tenant provided notification of elevated radon levels
6 to the landlord.

7 d. If, within the ninety-day period established in paragraph
8 "b", the landlord fails to have a radon mitigation system
9 installed in accordance with chapter 136B after receiving notice
10 of elevated radon levels or if a radon mitigation system is
11 installed and radon test results remain equal to or greater than
12 four picocuries per liter, the tenant may terminate the lease
13 and the landlord shall return all prepaid rent and the rental
14 deposit and shall not impose any penalties against the tenant.
15 The tenant shall provide written notice to the landlord of intent
16 to terminate the lease. The termination date may be effective
17 immediately or on a later date agreed to by the tenant and
18 landlord to allow the tenant to obtain alternative housing.

19 DIVISION IV

20 APPROPRIATION — RADON TEST KITS

21 Sec. 6. DEPARTMENT OF HEALTH AND HUMAN SERVICES — RADON TEST
22 KITS.

23 1. There is appropriated from the general fund of the state
24 to the department of health and human services for the fiscal
25 year beginning July 1, 2026, and ending June 30, 2027, the
26 following amount, or so much thereof as is necessary, to be used
27 for the purposes designated:

28 To make radon test kits available free of charge to homeowners
29 and renters in the state:

30 \$ 100,000

31 2. The department shall provide a link on the department's
32 internet site for homeowners and renters in the state to order
33 radon test kits.

34 EXPLANATION

35 The inclusion of this explanation does not constitute agreement with

1 the explanation's substance by the members of the general assembly.

2 This bill relates to radon mitigation requirements and tax
3 credits.

4 DIVISION I — RADON MITIGATION — STATE BUILDING CODE. The
5 bill requires that the state building code commissioner adopt,
6 as part of the state building code, that new single-family or
7 two-family residential construction starting after adoption of
8 the building code must include passive methods for mitigation of
9 radon.

10 DIVISION II — RADON MITIGATION TAX CREDIT. The bill creates
11 a radon mitigation system tax credit (credit) available against
12 the individual and corporate income taxes. Under the bill, the
13 credit is equal to the amount of the cost to purchase and install
14 a radon mitigation system, not to exceed \$1,000. Any credit
15 in excess of the taxpayer's liability is not refundable but may
16 be credited to the tax liability for the following tax year.
17 The bill defines "radon mitigation system" (system) to mean a
18 system designed to mitigate the presence of radon in a building
19 installed by a person certified in accordance with Code chapter
20 136B. The credit applies retroactively to January 1, 2025, for
21 tax years beginning on or after that date.

22 DIVISION III — RADON MITIGATION — RENTAL PROPERTIES. The
23 bill provides that a tenant may conduct a radon test (test) or
24 hire a person certified in accordance with Code chapter 136B
25 to conduct a test. The tenant shall notify the landlord of a
26 test result equal to or greater than four picocuries per liter
27 (4pCi/L), which is the United States environmental protection
28 agency's action level for radon. The landlord may have a
29 confirmatory test conducted by a certified person and must notify
30 the tenant of those results. If a subsequent test result is
31 equal to or greater than 4pCi/L, or if the landlord chooses not
32 to have a subsequent test conducted, the landlord shall have a
33 system installed. Once a system has been installed, the rental
34 property shall be retested and the results shall be given to the
35 tenant within 90 days.

1 The bill provides that if the landlord fails to have a system
2 installed, or if a system is installed and radon test results
3 remain equal to or greater than 4pCi/L, the tenant may terminate
4 the lease with proper written notice. Upon receipt of this
5 notice, the landlord cannot impose any penalty for termination of
6 the lease against the tenant and must return all prepaid rent and
7 the rental deposit.

8 DIVISION IV — APPROPRIATION — RADON TEST KITS. The bill
9 appropriates \$100,000 from the general fund to the department of
10 health and human services (HHS) for the fiscal year beginning
11 July 1, 2026, and ending June 30, 2027, to make radon test
12 kits available free of charge to homeowners and renters in the
13 state. HHS is required to provide a link on its internet site
14 for homeowners and renters to order radon test kits.

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