

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
2 hunting licenses.

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

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

3 a. 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
9 10, paragraph "g", and section 556.19, subsection 2, this
10 section, or another provision of law, a tax return, return
11 information, or investigative or audit information shall not
12 be divulged to any person or entity, other than the taxpayer,
13 the department, or internal revenue service for use in a matter
14 unrelated to tax administration.

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

17 a. 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
28 tax administration.

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

31 NEW PARAGRAPH. g. Is or was required to file a tax
32 return 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

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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 as
8 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
11 who is or was required to file a tax return in Iowa for the
12 previous tax year. The bill directs the department of natural
13 resources (DNR) to coordinate with the department of revenue to
14 verify the person's information. The bill explains that the
15 department of revenue will not provide any more information to
16 DNR than what is 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.