

**House File 1027 - Reprinted**

HOUSE FILE 1027  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 211)

(As Amended and Passed by the House April 23, 2025)

**A BILL FOR**

1 An Act relating to radon by establishing radon mitigation  
2 requirements, creating a radon mitigation system tax credit  
3 available against the individual and corporate income taxes,  
4 and including retroactive applicability provisions.  
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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

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

9 Sec. 2. NEW SECTION. **422.10C Radon mitigation system tax**  
10 **credit.**

11 1. As used in this section, "radon mitigation system" means a  
12 system designed to reduce radon concentrations in the indoor air  
13 of a building that has been installed.

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

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

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

29 Sec. 3. Section 422.33, Code 2025, is amended by adding the  
30 following new subsection:

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

35 b. The taxpayer may claim the credit pursuant to this

1 subsection according to the same requirements, conditions, and  
2 limitations as provided pursuant to section 422.10C.

3 Sec. 4. RETROACTIVE APPLICABILITY. The following apply  
4 retroactively to January 1, 2025, for tax years beginning on or  
5 after that date:

6 1. The section of this Act enacting section 422.10C.

7 2. The section of this Act amending section 422.33.

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