

Standing Appropriations Bill House File 2800

Last Action:

Final Action

May 3, 2026

An Act relating to State and local government and finances, including by making, modifying, limiting, or reducing appropriations, distributions, or transfers, authorizing expenditure of unappropriated moneys in special funds, making corrections, and providing for properly related matters including the National Electrical Code, local civil rights laws, political party state central committees, noxious weeds, nonresident deer hunting licenses, proprietary treatment systems, poultry associations, tax credits, alternative nicotine and vapor products, public assistance programs, Judicial Branch and county attorney salaries, civil litigation abuse, human trafficking, federal grants and loans notifications, quarterly payments to Area Education Agencies, civic proficiency in higher education, charter schools under the Iowa Public Employees' Retirement System, school district incentives, extracurricular interscholastic eligibility, and levy increases, and including effective date, applicability, and retroactive applicability provisions.

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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BILL SUMMARY

Division I – Appropriations, Distributions, Transfers, and Expenditure Authority

Page 1, Line 1

Limits the standing limited nonpublic school pupil transportation to \$9.0 million for FY 2027.

Suspends the \$14.8 million General Fund Instructional Support State aid.

Authorizes the use of \$12.0 million by Iowa Workforce Development (IWD) from federal funds for administration and unemployment insurance systems modernization.

Transfers balances as detailed in the Bill to the Information Technology Fund. Appropriates the following amounts to the HHS from the Information Technology Fund for FY 2027 for the purposes designated:

- \$31.0 million for the Medicaid management information system.
- \$30.5 million for the eligibility determination for essential needs information technology modernization project.
- \$34.0 million for information technology projects associated with child support services.
- \$5.0 million for information technology costs associated with 2023 Iowa Acts, chapter [104](#) (Public Assistance Program Oversight Act), and 2026 Iowa Acts, [SF 2422](#) (Public Assistance, Verification and Eligibility Bill), if enacted.

Permits salary adjustments to be funded from non-General Fund moneys for FY 2027.

Appropriates \$1.0 million from the SWRF in FY 2027 to the HHS to provide a grant to support the Double Up Food Bucks program.

Allows the portion of the appropriation to IWD for the [Registered Apprenticeship Development Program](#) that is unencumbered or unobligated at the close of a fiscal year to be used for the operation and maintenance of the Iowa Office of Apprenticeship or for other apprenticeship activities in future fiscal years.

Strikes previous references to Area Education Agency (AEA) reductions and establishes a \$32.5 million decrease for FY 2027 and succeeding fiscal years. Beginning in FY 2028, from the AEA reduction, \$10.0 million will be appropriated to the Department of Education (DE) for the Division of Special Education.

EXECUTIVE SUMMARY
STANDING APPROPRIATIONS BILL

HOUSE FILE 2800

Division II – Corrective Provisions

Adopts corrective provisions.

Page 5, Line 18

Division III – National Electrical Code

Changes sections of the National Electrical Code.

Page 12, Line 10

Division IV – Local Laws — Civil Rights

Prohibits cities from enforcing any ordinance or other law that is broader or has different categories of unfair discriminatory practices than those provided in Iowa Code chapter [216](#).

Page 14, Line 30

Division V – Political Party State Central Committees

Specifies that a State party constitution or bylaws cannot prohibit an elected official from serving on a State party central committee. Specifies that a political party's State central committee is required to elect a chairperson, co-chairperson or vice-chairperson, treasurer, and secretary.

Page 15, Line 7

Division VI – Noxious Weeds

Adds Japanese knotweed (*Fallopia japonica*) as an identified noxious weed.

Page 15, Line 34

Division VII – Iowa State Fair Foundation — Nonresident Deer Hunting License

Increases the number of nonresident deer hunting licenses that can be allocated by the Director of the Department of Natural Resources (DNR) from 25 to 26 and allocates one license as determined by the Iowa State Fair Foundation.

Page 16, Line 5

Division VIII – Proprietary Treatment Systems

Provides definitions and requirements related to proprietary treatment systems.

Page 16, Line 17

Division IX – Poultry Association

Changes references to the Iowa Poultry Association to the North Central Poultry Association or its successor organization in Iowa Code.

Page 19, Line 14

Division X – Health Care Access and Innovation (HCAI) Tax Credit

Creates the HCAI Tax Credit for domestic insurance companies for expenditures that support health care access and innovation and authorizes a 25.00% tax credit for expenditures that support health care access and innovation. The HCAI Tax Credit is available for tax years 2026 through 2033 for an amount not to exceed \$3.0 million in a tax year for applicants.

Page 20, Line 11

FISCAL IMPACT: The HCAI Tax Credit is expected to decrease General Fund revenue by a maximum of \$3.0 million annually beginning in FY 2027.

Division XI – Alternative Nicotine and Vapor Products — Pediatric Cancer Research

Page 21, Line 21

Details the purposes of the Health Care Trust Fund appropriation to the BOR in [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill). Appropriates \$3.0 million from the SWRF for FY 2027 to the BOR, contingent upon the enactment of Senate File 2480.

Division XII – Public Assistance Programs

Page 23, Line 14

Amends an effective date in 2026 Iowa Acts, [SF 2422](#) (Public Assistance, Verification and Eligibility Bill).

Division XIII – Judicial Branch and County Attorney Salaries

Page 23, Line 28

Provides for changes to the structure of judicial branch and county attorney salaries.

Division XIV – Civil Litigation Abuse — Cause of Action

Page 26, Line 25

Provides definitions and applicability of civil litigation abuse.

Division XV – Human Trafficking

Page 28, Line 6

Requires child abuse assessments to begin within 24 hours, with additional screenings for commercial sexual exploitation if risk factors are identified.

Division XVI – Federal Grants and Loans — Notification

Page 28, Line 34

Establishes a federal grant and loan notification process for the Office of Grants Enterprise Management within the DOM.

Division XVII – Area Education Agencies — Quarterly payments — FY 2026 – 2027

Page 29, Line 31

Aligns date references in 2026 Iowa Acts, [SF 2201](#) (Supplemental State Aid Act).

Division XVIII – Higher Education — Civic Proficiency

Page 31, Line 7

Establishes new general education and core curriculum requirements for the BOR in American History and American Government, beginning July 1, 2028.

FISCAL IMPACT: The estimated cost to establish new general education and core curriculum requirements for the BOR in American History and American Government is estimated to be a minimum of \$2.1 million annually beginning in FY 2029.

Division XIX – Charter Schools — IPERS

Page 32, Line 11

Allows for continued Iowa Public Employees' Retirement System (IPERS) eligibility for all eligible charter school employees.

Division XX – Incentives — School Districts

Page 33, Line 3

Extends reorganization incentives for eligible school districts.

FISCAL IMPACT: The estimated fiscal impact of the reorganization incentives is currently unknown and will depend on the number of districts eligible to receive supplementary weighting for whole grade sharing and joint employment, as well as the number of districts that start or continue to make progress toward reorganization. All reorganization incentives will be calculated and distributed through the school aid formula. A total of \$2.5 million was appropriated from the General Fund in 2026 Iowa Acts, [HF 2783](#) (FY 2027 Education Appropriations Bill).

Division XXI – Extracurricular Interscholastic Eligibility

Page 35, Line 4

Modifies the effective date of Section 4 in 2026 Iowa Acts, [HF 2591](#) (Extracurricular Athletics, Open Enrollment and Eligibility Bill), from effective upon enactment to August 1, 2026.

Division XXII – Levy Increase

Page 35, Line 29

Allows a defined school district, for the school budget year beginning July 1, 2026 (FY 2027), and subject to defined circumstances in the Bill, to adjust its levy rates.

FUNDING SUMMARY

[House File 2800](#) makes adjustments to various standing appropriations that result in a decrease of \$67.3 million to General Fund appropriations for FY 2027. The adjustments include, in part, the following:

- A decrease of \$25.0 million from the General Fund for State school foundation aid for AEA reductions. This decrease and a \$7.5 million decrease in 2026 Iowa Acts, [SF 2201](#) (Supplemental State Aid Act), will amount to a total AEA reduction of \$32.5 million for FY 2027.
- A decrease of \$5.0 million for Nonpublic School Transportation.
- A decrease of \$14.8 million for Instructional Support.

[House File 2800](#) makes adjustments to various standing appropriations that result in an increase of \$4.0 million to other funds for FY 2027. The adjustments include the following:

- Appropriates \$1.0 million from the Sports Wagering Receipts Fund (SWRF) to the Department of Health and Human Services (HHS) to provide a grant to support the Double Up Food Bucks program.

- Appropriates \$31.0 million from the Information Technology Fund to HHS for the Medicaid management information system.
- Appropriates \$30.5 million from the Information Technology Fund to HHS for the eligibility determination for essential needs information technology modernization project.
- Appropriates \$34.0 million from the Information Technology Fund to HHS for information technology projects associated with child support services.
- Appropriates \$5.0 million from the Information Technology Fund to HHS for information technology costs associated with public assistance and verification.
- Appropriates \$3.0 million for pediatric cancer research from SWRF to the Board of Regents (BOR). This appropriation is contingent upon the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill).

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Limits the FY 2027 General Fund appropriation to the DE for nonpublic school transportation to \$9.0 million. Requires the appropriation to be prorated if the claims exceed the appropriation.	Page 1, Line 4
Suspends the General Fund standing appropriation of \$14.8 million to the DE for the Instructional Support Program for FY 2027.	Page 1, Line 18
Transfers the unencumbered and unobligated balances, including all interest and earnings, from the Iowa Coronavirus Fiscal Recovery Fund and moneys available from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act to the HHS Information Technology (IT) Fund.	Page 2, Line 1
Appropriates the following amounts from the HHS IT Fund to the HHS: <ul style="list-style-type: none">• \$31.0 million for the Medicaid Management Information System (MMIS).• \$30.5 million for the eligibility determination for essential needs (EDEN) IT modernization project.• \$34.0 million for child support services IT projects.• \$5.0 million for IT costs associated with 2023 Iowa Acts, chapter 104 (Public Assistance Program Oversight Act), and 2026 Iowa Acts, SF 2422 (Public Assistance, Verification and Eligibility Bill), if enacted. Requires the appropriation to be used for IT costs associated with the Public Assistance Program Oversight Act if SF 2422 is not enacted.	Page 2, Line 12
Beginning in FY 2027, requires the Department of Management (DOM) to reduce the annual General Fund standing unlimited school aid funding for State foundation aid by \$32.5 million. The reductions for each	Page 4, Line 26

school district will be prorated based on the proportional amount the school district would otherwise have received.

Beginning in FY 2028, from the AEA reduction, \$10.0 million will be appropriated to the DE for the Division of Special Education.

FUNDING FOR PROJECTS AND PROGRAMS

Authorizes the use of up to \$12.0 million by IWD from federal [Assistance for Unemployed Workers and Struggling Families Act \(Reed Act\)](#) funds for administration of the unemployment insurance program and for unemployment insurance systems modernization.

Page 1, Line 24

Establishes a standing appropriation of \$1.0 million, beginning in FY 2027, from the SWRF to the HHS to provide a grant to support the Double Up Food Books program administered by the Iowa Healthiest State Initiative.

Page 22, Line 17

STUDIES AND INTENT

Intent

Provides that moneys appropriated from the Health Care Trust Fund (HCTF) of the amount attributable to the alternative nicotine and vapor products taxes to the BOR for pediatric cancer research, clinical therapy access, and physician-scientist leadership at the State University of Iowa (SUI) Stead Family Children's Hospital cannot be used for administrative expenses, overhead costs, or other activities not directly related to the purpose of the appropriation. This Section is contingent upon the enactment of [SF 2480](#) (Taxation of Vapor Products, Appropriations Bill).

Page 21, Line 24

DETAIL: Senate File 2480 was approved by the General Assembly on May 2, 2026.

Required Reports

Requires the DNR to review the information regarding the annual inspection and maintenance reports of proprietary treatment systems, which must include an analysis of inspection, monitoring, and maintenance data collected from July 1, 2026, to December 1, 2028, and submit a report to the General Assembly on or before January 10, 2029, detailing the DNR's findings.

Page 18, Line 23

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STANDING APPROPRIATIONS BILL

Requires the BOR to submit an annual report by October 1 of each year to the Governor and General Assembly detailing the use of SWRF appropriations for pediatric cancer research. Page 22, Line 17

Rules

Allows the DNR to adopt administrative rules to administer Division VIII of the Bill related to proprietary treatment systems. Page 18, Line 20

Authorizes the Iowa Department of Revenue (IDR) in consultation with the Iowa Department of Insurance and Financial Services to adopt rules to administer the HCAI Tax Credit. Page 21, Line 15

EFFECTIVE DATE

Specifies that the authorization of \$12.0 million to IWD from federal Reed Act funds for administration of the unemployment insurance program and for unemployment insurance systems modernization takes effect upon enactment. Page 5, Line 13

Specifies that Section 32 of the Bill, for 2026 Iowa Acts, [HF 2739](#) (Supplemental Appropriations and Transfers Act), Section 7 and Section 13 of the Act, are effective upon enactment. Page 11, Line 29

Adopts corrective provisions to 2026 Iowa Acts, [HF 2754](#) (Private Schools and Charter Schools Act), for Section 87, and applies retroactively to tax years beginning on or after January 1, 2026. Page 11, Line 35

Adopts corrective provisions to Iowa Acts, HF 2739 (Supplemental Appropriations and Transfers Act), for Section 13, and applies retroactively to tax years beginning on or after January 1, 2026. Page 12, Line 5

Specifies that Division III of the Bill, related to the National Electrical Code, takes effect upon enactment. Page 14, Line 28

Specifies that Division VIII of the Bill related to proprietary treatment systems, applies to the inspection, monitoring, and maintenance of proprietary treatment systems performed on or after July 1, 2026. Page 19, Line 9

Specifies that Division X of the Bill creating the HCAI Tax Credit applies retroactively to January 1, 2026, for tax years beginning on or after that date. Page 21, Line 18

Specifies that Section 60 of the Bill amending Iowa Code sections [453A.35A](#) and [453A.45](#) are effective January 1, 2027, contingent on the enactment of 2026 Iowa Acts [SF 2480](#) (Taxation of Vapor Products, Appropriations Bill). Page 23, Line 2

EXECUTIVE SUMMARY
STANDING APPROPRIATIONS BILL

Amends 2026 Iowa Acts, SF 2422 (Public Assistance, Verification and Eligibility Bill), if enacted, to provide that Division XII of the Bill takes effect on the date the HHS implements the Supplemental Nutrition Assistance Program (SNAP) and cash assistance eligibility system known as the EDEN system. Requires the HHS to notify the Iowa Code Editor of the date of implementation on or before that date.	Page 23, Line 16
Specifies that Division XII of the Bill related to public assistance programs takes effect upon enactment.	Page 23, Line 26
Specifies that Division XIV of the Bill related to civil litigation abuse applies to cases resolved on or after the effective date of this Bill.	Page 28, Line 3
Amends 2026 Iowa Acts, HF 1036 (Human Trafficking, Omnibus Act), section 11, to make the effective date of Section 9 of the Act July 1, 2027.	Page 28, Line 21
Specifies that Division XV takes effect on July 1, 2026, if HF 1036 (Human Trafficking, Omnibus Act).	Page 28, Line 31
Specifies that Division XIII of the Bill applies to undergraduate students beginning enrollment at BOR institutions in academic years beginning on or after July 2028.	Page 32, Line 7
Specifies that Division XIX of the Bill, which adopts corrective provisions to 2026 Iowa Acts, HF 2754 (Private Schools and Charter Schools Act), is effective upon enactment.	Page 32, Line 33
Specifies that Division XIX of the Bill, which adopts corrective provisions to 2026 Iowa Acts, HF 2754 (Private Schools and Charter Schools Act), applies retroactively to January 1, 2026, for tax years beginning on or after that date.	Page 32, Line 35
Specifies that Division XXI of the Bill, related to extracurricular interscholastic eligibility is effective upon enactment.	Page 35, Line 24
Specifies that Division XXII of the Bill related to a school district cash reserve levy increase is effective upon enactment.	Page 36, Line 24

House File 2800 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
3	20	7	Add	8.57I.3.c
4	2	8	Amend	84F.1.6.b
4	14	9	Amend	84F.2.7.b
4	26	10	Strike and Replace	257.35.2
5	10	11	Strike	257.35.3,4,5,6,7,8,9,10,11,12,13,14,15,16,17,18,19,20
12	12	35	Add	103.1.12A
12	19	36	New	103.1B
14	6	37	New	103.1C
15	9	41	Amend	43.111.1,3
16	1	42	Add	317.1A.1.a.(13)
16	7	43	Amend	483A.24.3
16	12	44	Add	483A.24.3.c
16	19	45	New	455B.241
16	29	46	New	455B.242
17	11	47	New	455B.243
18	20	48	New	455B.244
19	16	51	Amend	163.3C.1.f
19	20	52	Amend	165B.5.2.e
19	27	53	Amend	184.2.4
20	6	54	Amend	267.2.2.d
20	13	55	New	432.12P
23	30	64	Amend	331.752.5
24	7	65	Amend	602.1401.1,5
25	2	66	Strike	602.1502.1
25	10	68	Amend	602.9104.1.a
25	19	69	Amend	602.9204.1.a
26	16	73	Repeal	602.1501
26	27	76	New	611.24
28	8	78	Amend	232.71B.1.a
29	1	83	Add	8.9.3
29	20	84	New	602.1306
31	9	89	New	262.100
33	5	95	Amend	257.3.2.d
33	21	96	Amend	257.11.2.c
34	8	97	Amend	257.11A.1,2

1 1 DIVISION I
 1 2 APPROPRIATIONS, DISTRIBUTIONS, TRANSFERS, AND EXPENDITURE
 1 3 AUTHORITY

1 4 Section 1. LIMITATIONS OF STANDING APPROPRIATIONS — FY
 1 5 2026-2027. Notwithstanding the standing appropriation in the
 1 6 following designated section for the fiscal year beginning July
 1 7 1, 2026, and ending June 30, 2027, the amount appropriated from
 1 8 the general fund of the state pursuant to that section for the
 1 9 following designated purpose shall not exceed the following
 1 10 amount:

1 11 For payment of claims for nonpublic school pupil
 1 12 transportation under section 285.2:
 1 13 \$ 8,997,091
 1 14 If total approved claims for reimbursement for nonpublic
 1 15 school pupil transportation exceed the amount appropriated in
 1 16 accordance with this section, the department of education shall
 1 17 prorate the amount of each approved claim.

Limits the FY 2027 General Fund appropriation to the Department of Education (DE) for nonpublic school transportation to \$8,997,091. Requires the appropriation to be prorated if total school district claims exceed the appropriation.

DETAIL: This is no change in funding compared to estimated net FY 2026. This also represents a decrease of \$5,008,178 compared to the estimated standing unlimited appropriation of \$14,005,269 based on current law.

1 18 Sec. 2. INSTRUCTIONAL SUPPORT STATE AID — FY 2026-2027. In
 1 19 lieu of the appropriation provided in section 257.20,
 1 20 subsection 2, the appropriation for the fiscal year
 1 21 beginning July 1, 2026, and ending June 30, 2027, for paying
 1 22 instructional support state aid under section 257.20 for the
 1 23 fiscal year is zero.

Suspends the General Fund standing appropriation of \$14,800,000 for the Instructional Support Program for FY 2027.

DETAIL: Although no State funding will be provided for the Instructional Support Program, school districts may use local property tax and income surtax to fund their portion of the Program. In FY 2026, all 324 school districts implemented the Program and generated \$275,258,952 in local taxes (\$94,856,034 in income surtax and \$180,402,918 in property taxes). This program has not been funded by the State since FY 2006.

1 24 Sec. 3. DEPARTMENT OF WORKFORCE DEVELOPMENT — USE
 1 25 OF FEDERAL INCENTIVE PAYMENTS — FY 2025-2026 — FY
 1 26 2026-2027. For the fiscal year beginning July 1, 2025, and
 1 27 the fiscal year beginning July 1, 2026, the department of
 1 28 workforce development may use up to \$12,000,000 from incentive
 1 29 payments made to the state pursuant to the federal Assistance
 1 30 for Unemployed Workers and Struggling Families Act, Pub.L.
 1 31 No.111-5, Div.B, Tit.II, pursuant to a special transfer
 1 32 under section 903 of the federal Social Security Act, for

Authorizes the use of up to \$12,000,000 in FY 2026 and in FY 2027 by Iowa Workforce Development (IWD) from federal [Assistance for Unemployed Workers and Struggling Families Act \(Reed Act\)](#) funds for administration of the unemployment insurance program and for unemployment insurance systems modernization.

NOTE: As of April 30, 2026, there is \$26,192,307 in federal Reed Act funding available to IWD.

1 33 administration of the unemployment compensation insurance
 1 34 program and for unemployment compensation insurance systems
 1 35 modernization.

2 1 Sec. 4. DEPARTMENT OF HEALTH AND HUMAN SERVICES INFORMATION
 2 2 TECHNOLOGY FUND — TRANSFERS. On July 1, 2026, all of the
 2 3 following shall be transferred to the information technology
 2 4 fund created in section 217.25:

2 5 1. The unencumbered and unobligated balance, including all
 2 6 interest and earnings thereon, of the Iowa coronavirus fiscal
 2 7 recovery fund created in section 8.57G.

2 8 2. The unencumbered and unobligated balance, including all
 2 9 interest and earnings thereon, of moneys available to the state
 2 10 pursuant to the federal Coronavirus Aid, Relief, and Economic
 2 11 Security Act, Pub.L.No.116-136.

2 12 Sec. 5. DEPARTMENT OF HEALTH AND HUMAN SERVICES INFORMATION
 2 13 TECHNOLOGY FUND — APPROPRIATIONS.

2 14 1. There is appropriated from the information technology
 2 15 fund created in section 217.25 to the department of health and
 2 16 human services for the fiscal year beginning July 1, 2026, and
 2 17 ending June 30, 2027, the following amounts, or so much thereof
 2 18 as is necessary, to be used for the purposes designated:

2 19 a. For the Medicaid management information system:
 2 20 \$ 31,000,000

2 21 b. For the eligibility determination for essential needs
 2 22 information technology modernization project:
 2 23 \$ 30,500,000

2 24 c. For information technology projects associated with
 2 25 child support services:
 2 26 \$ 34,000,000

2 27 d. (1) For information technology costs associated with
 2 28 implementation of 2023 Iowa Acts, chapter 104, and 2026 Iowa
 2 29 Acts, Senate File 2422, if enacted:
 2 30 \$ 5,000,000

2 31 (2) The appropriation in this paragraph shall be used
 2 32 to implement 2023 Iowa Acts, chapter 104, if 2026 Iowa Acts,
 2 33 Senate File 2422, is not enacted.

Transfers the unencumbered and unobligated balances, including all interest and earnings, from the Iowa Coronavirus Fiscal Recovery Fund and from the federal Coronavirus Aid, Relief, and Economic Security (CARES) Act into the Department of Health and Human Services (HHS) Information Technology (IT) Fund.

NOTE: As of May 12, 2026, the Iowa Coronavirus Fiscal Recover Fund balance is \$332,959,537 and the HHS Information Technology Fund balance is \$33,676,702.

Appropriates the following amounts from the HHS IT Fund to the HHS:

- \$31,000,000 for the Medicaid Management Information System (MMIS).
- \$30,500,000 for the eligibility determination for essential needs (EDEN) IT modernization project.
- \$34,000,000 for child support services IT projects.
- \$5,000,000 for IT costs associated with 2023 Iowa Acts, chapter 104 (Public Assistance Program Oversight Act), and 2026 Iowa Acts, [Senate File 2422](#) (Public Assistance, Verification and Eligibility Bill), if enacted.

Requires the appropriation to be used for IT costs associated with the Public Assistance Program Oversight Act, if [SF 2422](#) (Public Assistance, Verification and Eligibility Bill), is not enacted.

NOTE: Senate File 2422 was approved by the General Assembly on April 30, 2026.

2 34 2. Following the appropriations in subsection 1, the
 2 35 remaining balance of the information technology fund created in
 3 1 section 217.25 is appropriated to the department of health and
 3 2 human services for the fiscal year beginning July 1, 2026, and
 3 3 ending June 30, 2027, to be used for the Medicaid management
 3 4 information system.

Appropriates the remaining balance of the HHS IT Fund, following the appropriations made in the Bill, to the HHS for FY 2027 for the MMIS.

3 5 3. Moneys appropriated in this section shall not be used
 3 6 for maintenance, operations, staffing, or other corporate
 3 7 technology needs of the department.

Prohibits the HHS from using the appropriations from the HHS IT Fund for maintenance, operations, staffing, or other corporate technology needs.

3 8 Sec. 6. SPECIAL FUNDS — SALARY ADJUSTMENTS — FY
 3 9 2026-2027. For the fiscal year beginning July 1, 2026, and
 3 10 ending June 30, 2027, salary adjustments otherwise provided
 3 11 may be funded as determined by the department of management,
 3 12 subject to any applicable constitutional limitation, using
 3 13 unappropriated moneys remaining in the commerce revolving
 3 14 fund, the gaming enforcement revolving fund, the gaming
 3 15 regulatory revolving fund, the primary road fund, the road
 3 16 use tax fund, the fish and game protection fund, and the Iowa
 3 17 public employees' retirement fund, and in other departmental
 3 18 revolving, trust, or special funds for which the general
 3 19 assembly has not made an operating budget appropriation.

Permits salary adjustments to be funded from non-General Fund moneys remaining in various revolving, trust, or special funds for FY 2027 for which the General Assembly has not established an operating budget.

3 20 Sec. 7. Section 8.571, subsection 3, Code 2026, is amended
 3 21 by adding the following new paragraph:
 3 22 NEW PARAGRAPH c. (1) For the fiscal year beginning July
 3 23 1, 2026, and each fiscal year thereafter, there is appropriated
 3 24 from the sports wagering receipts fund to the department of
 3 25 health and human services one million dollars to provide a
 3 26 grant to the Iowa healthiest state initiative to support
 3 27 the double up food bucks program to make fresh fruits and
 3 28 vegetables sold at farmers markets, grocery stores, and other
 3 29 participating locations accessible to individuals and families
 3 30 who reside in this state and receive assistance through the
 3 31 federal supplemental nutrition assistance program.
 3 32 (2) A grant recipient that receives funding pursuant to this
 3 33 paragraph shall provide at least a dollar-for-dollar match of

CODE: Creates a \$1,000,000 standing appropriation from the Sports Wagering Receipts Fund (SWRF) beginning in FY 2027, to the HHS to provide a grant to support the Double Up Food Bucks program administered by the Iowa Healthiest State Initiative. A grant recipient that receives funding from the appropriation is required to provide at least a dollar-for-dollar match of the grant assistance. Exempts the \$1,000,000 appropriation from the reporting requirements under Iowa Code sections [8.571\(5\)](#) and (6).

DETAIL: This is a new appropriation beginning in FY 2027. The Double Up Food Bucks program makes fresh fruits and vegetables sold at farmers markets, grocery stores, and other participating locations accessible to individuals and

3 34 the grant assistance.
 3 35 (3) Subsections 5 and 6 do not apply to moneys appropriated
 4 1 under this paragraph.

families who reside in Iowa and receive assistance through the federal Supplemental Nutrition Assistance Program (SNAP).

4 2 Sec. 8. Section 84F.1, subsection 6, paragraph b, Code 2026,
 4 3 is amended to read as follows:

4 4 b. Notwithstanding section 8.33, moneys appropriated to the
 4 5 department by the general assembly for purposes of this section
 4 6 that remain unencumbered or unobligated at the ~~end~~ close of
 4 7 the fiscal year shall not revert to the general fund but shall
 4 8 remain available for expenditure ~~for the purposes designated~~
 4 9 in subsequent fiscal years by the department to operate and
 4 10 manage the Iowa office of apprenticeship established in section
 4 11 84D.3 or for other apprenticeship activities deemed appropriate
 4 12 by the department, not subject to the limitation set forth in
 4 13 paragraph "a".

CODE: Allows moneys appropriated to IWD for the Future Ready Iowa, [Registered Apprenticeship Development Program](#) that are unencumbered or unobligated at the close of a fiscal year to be used for the operation and maintenance of the Iowa Office of Apprenticeship or for other apprenticeship activities in future fiscal years.

DETAIL: The Registered Apprenticeship Development Program has received a General Fund appropriation of \$760,000 in the annual Economic Development Appropriations Bill since FY 2024.

4 14 Sec. 9. Section 84F.2, subsection 7, paragraph b, Code 2026,
 4 15 is amended to read as follows:

4 16 b. Notwithstanding section 8.33, moneys appropriated to the
 4 17 department by the general assembly for purposes of this section
 4 18 that remain unencumbered or unobligated at the ~~end~~ close of
 4 19 the fiscal year shall not revert to the general fund but shall
 4 20 remain available for expenditure ~~for the purposes designated~~
 4 21 in subsequent fiscal years by the department to operate and
 4 22 manage the Iowa office of apprenticeship established in section
 4 23 84D.3 or for other apprenticeship activities deemed appropriate
 4 24 by the department, not subject to the limitation set forth in
 4 25 paragraph "a".

CODE: Allows moneys appropriated to IWD for the Future Ready Iowa, Expanded Registered Apprenticeship Opportunities Program that are unencumbered or unobligated at the close of a fiscal year to be used for the operation and maintenance of the Iowa Office of Apprenticeship or for other apprenticeship activities in future fiscal years.

4 26 Sec. 10. Section 257.35, subsection 2, Code 2026, is amended
 4 27 by striking the subsection and inserting in lieu thereof the
 4 28 following:

4 29 2. The amounts specified for school districts in section
 4 30 257.10, subsection 7, for the fiscal year beginning July
 4 31 1, 2026, and each succeeding fiscal year, shall be reduced
 4 32 by the department of management by thirty-two million five
 4 33 hundred thousand dollars. The department of management shall
 4 34 calculate a state aid reduction such that such amounts shall be
 4 35 reduced proportionally to the amount that the district would
 5 1 otherwise have received under section 257.10, subsection 7.
 5 2 For the fiscal year beginning July 1, 2027, and each fiscal

CODE: Beginning in FY 2027, requires the Department of Management (DOM) to reduce the annual General Fund standing unlimited school aid funding for State foundation aid by \$32,500,000. The reductions for each school district will be prorated based on the proportional amount the school district would otherwise have received.

Beginning in FY 2028, from the AEA reduction, \$10,000,000 will be appropriated to the DE for the Division of Special Education.

5 3 year thereafter, from the reduction under this subsection for
 5 4 that fiscal year there is appropriated ten million dollars to
 5 5 the department of education for division of special education
 5 6 general supervision, oversight, compliance, employee salaries,
 5 7 support, maintenance, and miscellaneous purposes within the
 5 8 area education agency regions and the department of education
 5 9 main office.

DETAIL: Currently Iowa Code section [257.35](#) has an annual statutory reduction of \$7,500,000. For FY 2026, the State aid reduction totaled \$32,500,000.

NOTE: The DE received a \$10,000,000 appropriation for the Special Education Division in 2026 Iowa Acts, [House File 2783](#) (FY 2027 Education Appropriations Bill).

5 10 Sec. 11. Section 257.35, subsections 3, 4, 5, 6, 7, 8, 9,
 5 11 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, and 20, Code 2026, are
 5 12 amended by striking the subsections.

CODE: Strikes subsections 3 through 20 from Iowa Code section [257.35](#). These sections relate to Area Education Agency (AEA) reductions that occurred between FY 2004 and FY 2025.

DETAIL: The AEA reduction for each fiscal year has been between \$2,500,000 and \$25,000,000.

5 13 Sec. 12. EFFECTIVE DATE. The following, being deemed of
 5 14 immediate importance, takes effect upon enactment:
 5 15 The section of this division of this Act providing for
 5 16 the use of federal incentive payments by the department of
 5 17 workforce development.

Specifies that the authorization of \$12,000,000 for FY 2026 and for FY 2027 to IWD from federal Reed Act funds for administration of the unemployment insurance program and for unemployment insurance systems modernization takes effect upon enactment.

5 18 DIVISION II
 5 19 CORRECTIVE PROVISIONS

5 20 Sec. 13. Section 135.61, subsection 16, paragraph a,
 5 21 subparagraph (1), subparagraph divisions (a) and (b), if
 5 22 enacted by 2026 Iowa Acts, House File 2635, section 14, are
 5 23 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2635](#) (Health Insurance and Managed Care, Payment Practices Act), in Section 14 of the Act.

5 24 (a) Beginning on or after January 1, 2027, and before
 5 25 ~~December 31, 2031~~, January 1, 2032, four million dollars.
 5 26 (b) Beginning on or after January 1, 2032, and before
 5 27 ~~December 31, 2036~~, January 1, 2037, four million five hundred
 5 28 thousand dollars.

DETAIL: The Act was approved by the General Assembly on March 5, 2026, and signed by the Governor on May 13, 2026.

5 29 Sec. 14. Section 135.61, subsection 16, paragraph c,
 5 30 subparagraphs (1) and (2), if enacted by 2026 Iowa Acts, House
 5 31 File 2635, section 14, are amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2635](#) (Health Insurance and Managed Care, Payment Practices Act), in Section 14 of the Act.

5 32 (1) Beginning on or after January 1, 2027, and before
 5 33 ~~December 31, 2031~~, January 1, 2032, four million dollars.
 5 34 (2) Beginning on or after January 1, 2032, and before

5 35 ~~December 31, 2036, January 1, 2037~~, four million five hundred
6 1 thousand dollars.

DETAIL: The Act was approved by the General Assembly on March 5, 2026, and signed by the Governor on May 13, 2026.

6 2 Sec. 15. Section 135.61, subsection 16, paragraph e,
6 3 subparagraph (1), subparagraph divisions (a) and (b), if
6 4 enacted by 2026 Iowa Acts, House File 2635, section 14, are
6 5 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2635](#) (Health Insurance and Managed Care, Payment Practices Act), in Section 14 of the Act.

6 6 (a) Beginning on or after January 1, 2027, and before
6 7 ~~December 31, 2034, January 1, 2032~~, four million dollars.

DETAIL: The Act was approved by the General Assembly on March 5, 2026, and signed by the Governor on May 13, 2026.

6 8 (b) Beginning on or after January 1, 2032, and before
6 9 ~~December 31, 2036, January 1, 2037~~, four million five hundred
6 10 thousand dollars.

6 11 Sec. 16. Section 135.61, subsection 16, paragraph f,
6 12 subparagraph (1), subparagraph divisions (a) and (b), if
6 13 enacted by 2026 Iowa Acts, House File 2635, section 14, are
6 14 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2635](#) (Health Insurance and Managed Care, Payment Practices Act), in Section 14 of the Act.

6 15 (a) Beginning on or after January 1, 2027, and before
6 16 ~~December 31, 2034, January 1, 2032~~, four million dollars.

DETAIL: The Act was approved by the General Assembly on March 5, 2026, and signed by the Governor on May 13, 2026.

6 17 (b) Beginning on or after January 1, 2032, and before
6 18 ~~December 31, 2036, January 1, 2037~~, four million five hundred
6 19 thousand dollars.

6 20 Sec. 17. Section 135C.6, subsection 1, paragraph b, as
6 21 enacted by 2026 Iowa Acts, Senate File 572, section 2, is
6 22 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [Senate File 572](#) (Health Care Facilities, Prohibition of Chinese Ownership Act), in Section 2 of the Act.

6 23 b. A supported community living service, as defined in
6 24 section ~~225C.24~~ [249A.38B](#), is not required to be licensed under
6 25 this chapter, but is subject to approval under section ~~225C.24~~
6 26 [249A.38B](#) in order to receive public funding.

DETAIL: The Act was approved by the General Assembly on March 23, 2026, and signed by the Governor on April 9, 2026.

6 27 Sec. 18. Section 135S.1, subsection 2, if enacted by 2026
6 28 Iowa Acts, House File 571, section 2, is amended to read as
6 29 follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 571](#) (Health Care Providers, Facilities, and Payers, Conscientious Exemptions Act), in Section 2 of the Act.

6 30 2. "Discrimination" means an adverse action, including but
6 31 not limited to any penalty, disciplinary, or retaliatory action
6 32 taken against, or a threat of adverse action communicated
6 33 to, a medical practitioner or health care institution as a
6 34 result of the refusal of the medical practitioner or health
6 35 care institution to participate in a health care service

DETAIL: The Act was approved by the General Assembly on March 23, 2026, and signed by the Governor on May 19, 2026.

7 1 on the basis of conscience. “Discrimination” ~~not~~ does not
7 2 include the negotiation or purchase of insurance or a health
7 3 care service by a nongovernmental entity or individual, the
7 4 refusal to use or purchase insurance or a health care service
7 5 by a nongovernmental entity or individual, or a health care
7 6 institution’s good-faith effort to accommodate a medical
7 7 practitioner’s or health care institution’s exercise of
7 8 conscience.

7 9 Sec. 19. Section 135S.2, subsection 1, paragraph a, if
7 10 enacted by 2026 Iowa Acts, House File 571, section 3, is
7 11 amended to read as follows:

7 12 a. A medical practitioner or health care institution has
7 13 the right not to participate in or pay for a health care
7 14 service that violates the medical practitioner’s or health
7 15 care institution’s conscience. A medical practitioner shall
7 16 inform the medical practitioner’s employer of the nature
7 17 of the ~~medical’s~~ medical practitioner’s objection based on
7 18 the practitioner’s conscience. This paragraph shall not be
7 19 construed to waive or modify a duty a medical practitioner or
7 20 health care institution may have to participate in a health
7 21 care service that does not violate the medical practitioner’s
7 22 conscience.

7 23 Sec. 20. 2026 Iowa Acts, House File 2562, section 10, if
7 24 enacted, is amended by striking the section and inserting in
7 25 lieu thereof the following:

7 26 SEC. 10. Section 144H.1, subsection 6, as enacted in section
7 27 1 of this Act, is amended by striking the subsection and
7 28 inserting in lieu thereof the following:

7 29 6. “Person authorized to consent” means an individual,
7 30 in the same order of priority prescribed in section 144A.7,
7 31 subsection 1, paragraph “b”, who shall be guided by the express
7 32 or implied intentions of the patient and who is reasonably
7 33 available, willing, and competent to consent, refuse to
7 34 consent, or withdraw consent on a patient’s behalf.

7 35 Sec. 21. Section 148.11A, subsection 2, paragraph b, as
8 1 enacted by 2026 Iowa Acts, Senate File 2184, section 3, is
8 2 amended to read as follows:

8 3 b. The board shall adopt rules pursuant to chapter 17A to
8 4 set the term of an administrative medicine license, but shall

Adopts corrective provisions related to 2026 Iowa Acts, [House File 571](#) (Health Care Providers, Facilities, and Payers, Conscientious Exemptions Act), in Section 3 of the Act.

DETAIL: The Act was approved by the General Assembly on March 23, 2026, and signed by the Governor on May 19, 2026.

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2562](#) (Temporary Health Care Placement Decision Makers Act), in Section 10 of the Act.

DETAIL: The Bill was approved by the General Assembly on April 22, 2026, and signed by the Governor on May 15, 2026.

Adopts corrective provisions related to 2026 Iowa Acts, [Senate File 2184](#) (Board of Medicine, Licensure, Renewals, and Continuing Education Act), in Section 3 of the Act.

8 5 not require an administrative medicine license to be renewed
 8 6 more often than once every three years. An administrative
 8 7 medicine license shall expire on the licensee's birthday.

DETAIL: The Act was approved by the General Assembly on April 6, 2026, and signed by the Governor on April 30, 2026.

8 8 Sec. 22. Section 256C.4, subsection 1A, paragraph b, if
 8 9 enacted by 2026 Iowa Acts, House File 2754, section 87, is
 8 10 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), in Section 87 of the Act.

8 11 b. For the fiscal year beginning July 1, ~~2025~~ 2026,
 8 12 and each succeeding fiscal year, of the amount of state
 8 13 preschool funding received by a community-based provider
 8 14 approved to directly participate in the preschool program for
 8 15 a fiscal year, not more than five percent may be used by the
 8 16 community-based provider for administering the approved local
 8 17 program. Outreach activities and rent for facilities not owned
 8 18 by the community-based provider are permissive uses of the
 8 19 administrative funds.

DETAIL: The Act was approved by the General Assembly on April 27, 2026, and signed by the Governor on May 12, 2026.

8 20 Sec. 23. Section 280.37, subsection 3, if enacted by 2026
 8 21 Iowa Acts, Senate File 2086, section 4, is amended to read as
 8 22 follows:

Adopts corrective provisions related to 2026 Iowa Acts, [Senate File 2086](#) (Schools, Junior Fire Fighter Programs Bill), in Section 4 of the Bill, if enacted.

8 23 3. If the board of directors of a school district or the
 8 24 authorities in charge of an accredited nonpublic school offer
 8 25 the elective junior fire fighter program, then the board of
 8 26 directors of the school district or the authorities in charge
 8 27 of the accredited nonpublic school shall coordinate with a
 8 28 local fire department to ensure students are provided with the
 8 29 appropriate materials and training to successfully complete
 8 30 all components necessary for ~~fire fighter~~ firefighter I
 8 31 certification, including the written certification examination
 8 32 and the practical certification examination.

DETAIL: The Bill was approved by the General Assembly on March 24, 2026.

8 33 Sec. 24. Section 280.37, subsection 4, paragraph a, if
 8 34 enacted by 2026 Iowa Acts, Senate File 2086, section 4, is
 8 35 amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [Senate File 2086](#) (Schools, Junior Fire Fighter Programs Bill), in Section 4 of the Bill, if enacted.

9 1 a. Be designed to prepare students to sit for certification
 9 2 testing from the fire service training bureau for ~~fire fighter~~
 9 3 firefighter I certification.

DETAIL: The Bill was approved by the General Assembly on March 24, 2026.

9 4 Sec. 25. Section 307.22A, subsection 6, if enacted by 2026
 9 5 Iowa Acts, House File 2667, section 2, is amended to read as
 9 6 follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2667](#) (Statewide Urban Design and Specifications Board Bill), in Section 2 of the Bill, if enacted.

9 7 6. The statewide urban design and specifications board

9 8 shall publish on the Iowa state university of science and
 9 9 technology's internet site an analysis of any changes made
 9 10 to the statewide urban design and specifications manuals and
 9 11 provide an estimate of expected cost variations that are likely
 9 12 to be incurred, if any, by implementing the changes.

DETAIL: The Bill was approved by the General Assembly on March 31, 2026.

9 13 Sec. 26. Section 452A.33, subsection 1, paragraph c,
 9 14 subparagraph (2), Code 2026, as amended by 2026 Iowa Acts,
 9 15 House File 2643, section 5, is amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2643](#) (Biofuel Tax Credits, Fuel Retailer Reports Act), in Section 5 of the Act.

9 16 (2) (a) If a retail dealer fails to file a timely filed
 9 17 report as required by this subsection or fails to maintain
 9 18 records required to file the report, the department may impose
 9 19 a civil penalty of not more than one hundred dollars per
 9 20 occurrence in addition to any other penalty provided by law.
 9 21 The penalty amount shall be deposited into the general fund of
 9 22 the state.

DETAIL: The Bill was approved by the General Assembly on March 23, 2026, and signed by the Governor on April 16, 2026.

9 23 (b) A retail dealer who fails to ~~timely~~ file a timely
 9 24 filed report as required by this subsection for the latest
 9 25 determination period ending on or before the last day of the
 9 26 retail dealer's tax year is also ineligible to claim any tax
 9 27 credit available under section 422.11O, 422.11P, or 422.11Y for
 9 28 the tax year.

9 29 Sec. 27. Section 514F.8D, subsection 5, if enacted by 2026
 9 30 Iowa Acts, House File 2635, section 4, is amended to read as
 9 31 follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2635](#) (Health Insurance and Managed Care, Payment Practices Bill), in Section 4 of the Bill, if enacted.

9 32 5. The commissioner of insurance may adopt rules pursuant to
 9 33 chapter 17A to administer and enforce this section.

DETAIL: The Bill was approved by the General Assembly on March 5, 2026.

9 34 Sec. 28. Section 537C.9, as enacted by 2026 Iowa Acts, House
 9 35 File 2497, section 9, is amended to read as follows:

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2497](#) (Peer-to-Peer Car Sharing, Insurance and Regulation Act), in Section 9 of the Act.

10 1 537C.9 PROGRAM AGREEMENT — APPROVED PARTIES.
 10 2 1. A program shall only enter into a program agreement with
 10 3 the following persons:

DETAIL: The Act was approved by the General Assembly on March 4, 2026, and signed by the Governor on April 9, 2026.

10 4 ~~1. a.~~ a. A resident of this state who holds a driver's license
 10 5 issued in this state that authorizes the person to operate a
 10 6 vehicle of the class of the shared vehicle that is the subject
 10 7 of the program agreement.

10 8 ~~2. b.~~ b. A nonresident of this state who holds a driver's
 10 9 license issued by the state or country of the person's
 10 10 residence that authorizes the person to operate a vehicle of

10 11 the class of the shared vehicle that is the subject of the
 10 12 program agreement, and is at least the minimum age required by
 10 13 this state to operate a vehicle of that class.

10 14 ~~—3. c.~~ A person who is specifically authorized by this state
 10 15 to operate a vehicle of the class of the shared vehicle that is
 10 16 the subject of the program agreement.

10 17 ~~—4. 2.~~ A program shall keep permanent records of all of the
 10 18 following:

10 19 a. The names and address of each shared vehicle driver.

10 20 b. The driver's license number and place of issuance of each
 10 21 shared vehicle driver, and any other person who may operate a
 10 22 shared vehicle under a program agreement.

10 23 Sec. 29. Section 910.2, subsection 3, as enacted by 2026
 10 24 Iowa Acts, House File 2697, section 1, is amended to read as
 10 25 follows:

10 26 3. Notwithstanding any other statute or rule of law, with
 10 27 the consent of the defendant and the prosecuting attorney, the
 10 28 court may order as part of the dismissal of a public offense
 10 29 or violation of an ordinance that the defendant pay pecuniary
 10 30 damages to the victim; and category "B" restitution, which
 10 31 shall include court costs.

10 32 Sec. 30. 2026 Iowa Acts, House File 2739, section 13, is
 10 33 amended to read as follows:

10 34 SEC. 13. TEMPORARY PROVISIONS FOR THE HEALTH CARE-RELATED
 10 35 TAX AND PREPAYMENTS FOR CALENDAR YEAR 2026. Notwithstanding

11 1 section 432B.2, subsection 1, if enacted by this division
 11 2 of this Act, each health care maintenance organization
 11 3 transacting business in this state shall be subject to a health
 11 4 care-related tax payable to the director of revenue in an
 11 5 amount equal to three and one-half percent of the applicable
 11 6 percentage of taxable funds as defined in section 432B.1,
 11 7 if enacted by this division of this Act, for the period in
 11 8 calendar year beginning January 1, 2026, and ending September
 11 9 30, 2026. The difference between the amount of taxes collected
 11 10 pursuant to this section and the amount of tax that would be
 11 11 collected by imposing the rate under section 432B.2, subsection
 11 12 1, if enacted by this division of this Act, shall not be
 11 13 subject to prepayment under section 432B.3, subsection 4 2, if
 11 14 enacted by this division of this Act.

Adopts corrective provisions related to 2026 Iowa Acts,
[House File 2697](#) (Criminal Dismissals, Fees and Restitution
 Act), in Section 1 of the Act.

DETAIL: The Act was approved by the General Assembly on
 April 1, 2026, and signed by the Governor on April 16, 2026.

Adopts corrective provisions related to 2026 Iowa Acts,
[House File 2739](#) (Supplemental Appropriations and
 Transfers Act), in Section 13 of the Act.

DETAIL: The Act was approved by the General Assembly on
 March 24, 2026, and signed by the Governor on March 25,
 2026.

11 15 Sec. 31. 2026 Iowa Acts, House File 2757, sections 5 and 6,
11 16 if enacted, are amended to read as follows:

11 17 SEC. 5. APPLICABILITY. Except as otherwise provided, this
11 18 Act applies to tangible personal property or specified digital
11 19 ~~projects~~ products sold to or of services furnished to a nuclear
11 20 electric generation facility when permissible under section
11 21 423.3, subsection 111, paragraph "c", if enacted by this Act.

11 22 SEC. 6. RETROACTIVE APPLICABILITY. This Act applies
11 23 retroactively to January 1, 2026, for tangible personal
11 24 property or specified digital ~~projects~~ products sold to or of
11 25 services furnished to a nuclear electric generation facility
11 26 that is undertaking an activity described in section 423.3,
11 27 subsection 111, paragraph "a", subparagraph (1), subparagraph
11 28 subdivision (i), if enacted by this Act.

11 29 Sec. 32. EFFECTIVE DATE. The following, being deemed of
11 30 immediate importance, take effect upon enactment:

11 31 1. The section of this division of this Act amending section
11 32 256C.4, subsection 1A, paragraph "b".

11 33 2. The section of this division of this Act amending 2026
11 34 Iowa Acts, House File 2739, section 13.

12 35 Sec. 33. RETROACTIVE APPLICABILITY. The following applies
12 1 retroactively to the effective date of 2026 Iowa Acts, House
12 2 File 2754, if enacted:

12 3 The section of this division of this Act amending section
12 4 256C.4, subsection 1A, paragraph "b".

Adopts corrective provisions related to 2026 Iowa Acts, [House File 2757](#) (Nuclear Electric Generation Facilities, Sales Tax Exemption Bill), in Sections 5 and 6 of the Bill, if enacted.

DETAIL: The Bill was approved by the General Assembly on April 30, 2026.

Specifies that Section 22 of the Act, which adopts corrective provisions related to 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), and Section 30 of the Act, which adopts corrective provisions related to 2026 Iowa Acts, [House File 2739](#) (Supplemental Appropriations and Transfers Act), are effective upon enactment.

DETAIL: House File 2754 was approved by the General Assembly on April 27, 2026, and signed by the Governor on May 12, 2026.. House File 2739 was approved by the General Assembly on March 24, 2026, and signed by the Governor on March 25, 2026.

Specifies that Section 22 of the Act, which adopts corrective provisions to 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), Section 87, applies retroactively to tax years beginning on or after January 1, 2026.

DETAIL: The Act was approved by the General Assembly on April 27, 2026, and signed by the Governor on May 12, 2026.

12 5 Sec. 34. RETROACTIVE APPLICABILITY. The following applies
 12 6 retroactively to January 1, 2026, for tax years beginning on
 12 7 or after that date:
 12 8 The section of this division of this Act amending 2026 Iowa
 12 9 Acts, House File 2739, section 13.

Specifies that Section 30 of the Act, which adopts corrective provisions to 2026 Iowa Acts, [House File 2739](#) (Health Maintenance Organization Taxes, Supplemental Appropriations, and Transfers Act), Section 13, applies retroactively to tax years beginning on or after January 1, 2026.

DETAIL: The Act was approved by the General Assembly on March 24, 2026, and signed by the Governor on March 25, 2026.

12 10 DIVISION III
 12 11 NATIONAL ELECTRICAL CODE

12 12 Sec. 35. Section 103.1, Code 2026, is amended by adding the
 12 13 following new subsection:
 12 14 NEW SUBSECTION 12A. "National electrical code" means
 12 15 the national electrical code, 2023 edition, published by the
 12 16 national fire protection association, as modified by section
 12 17 103.1B, and excluding sections 210.52(C)(3), 230.67, and
 12 18 406.4(D)(4) of the national electrical code, 2023 edition.

CODE: Adds definition for "National Electrical Code" to Iowa Code section [103.1](#).

12 19 Sec. 36. NEW SECTION 103.1B NATIONAL ELECTRICAL CODE —
 12 20 ALTERATIONS.
 12 21 For purposes of the national electrical code:
 12 22 1. DWELLING UNITS. Section 210.8(A) of the national
 12 23 electrical code, 2023 edition, is amended by requiring that
 12 24 one hundred twenty-five volt through two hundred fifty volt
 12 25 receptacles supplied by single-phase branch circuits rated one
 12 26 hundred fifty volts or less to ground installed in a kitchen
 12 27 only require ground-fault circuit interrupter protection
 12 28 for personnel where receptacles are installed to serve the
 12 29 countertop surfaces and by striking section 210.8(A)(7) of the
 12 30 national electrical code, 2023 edition. In lieu of basements,
 12 31 section 210.8(A) of the national electrical code, 2023 edition,
 12 32 shall apply to unfinished portions or areas of the basement not
 12 33 intended as habitable rooms.
 12 34 2. ARC-FAULT CIRCUIT INTERRUPTERS. Notwithstanding section
 12 35 210.12(B) of the national electrical code, 2023 edition,
 13 1 arc-fault circuit interrupters shall not be required for
 13 2 one-family and two-family dwellings and townhouses, and section

CODE: Amends sections of the National Electrical Code, making changes to dwelling units, arc-fault circuit interrupters, kitchen receptacles on islands and peninsulas, load calculations, ceiling outlets, boxes at ceiling-suspended paddle fan outlets, receptacles near bathtub and shower spaces, and ground-fault circuit interrupters.

13 3 210.12(B) of the national electrical code, 2023 edition, shall
13 4 not apply to kitchens or laundry areas.

13 5 3. KITCHEN RECEPTACLES ON ISLANDS AND PENINSULAS. In lieu
13 6 of the requirements of section 210.52(C)(2) of the national
13 7 electrical code, 2023 edition, an electrical provision or
13 8 at least one receptacle shall be installed at each island
13 9 and peninsular countertop space with a long dimension of six
13 10 hundred millimeters, or twenty-four inches, or greater and a
13 11 short dimension of three hundred millimeters, or twelve inches,
13 12 or greater, with a peninsular countertop being measured from
13 13 the connected perpendicular wall.

13 14 4. LOAD CALCULATIONS. With respect to section 220.5(C)
13 15 of the national electrical code, 2023 edition, the calculated
13 16 floor area of a dwelling unit shall additionally exclude
13 17 garages.

13 18 5. CEILING OUTLETS. In addition to the requirements of
13 19 section 314.27(A)(2) of the national electrical code, 2023
13 20 edition, outlet boxes mounted in the ceilings of family
13 21 rooms, living rooms, parlors, libraries, dens, bedrooms,
13 22 sunrooms, recreation rooms, and similar areas of dwelling
13 23 occupancies, and located in an area of the ceiling typical
13 24 for the installation of a ceiling-suspended paddle fan shall
13 25 be installed to accommodate a ceiling-suspended paddle fan in
13 26 accordance with section 314.27(C) of the national electrical
13 27 code, 2023 edition.

13 28 6. BOXES AT CEILING-SUSPENDED PADDLE FAN OUTLETS. In lieu
13 29 of the second paragraph of section 314.27(C) of the national
13 30 electrical code, 2023 edition, where a ceiling-suspended paddle
13 31 fan is not installed, the outlet box shall comply with either
13 32 section 314.27(C)(1) or 314.27(C)(2) of the national electrical
13 33 code, 2023 edition.

13 34 7. RECEPTACLES NEAR BATHTUB AND SHOWER SPACES. In lieu of
13 35 the requirements of and exceptions to section 406.9(C) of the
14 1 national electrical code, 2023 edition, receptacles shall not
14 2 be installed within or directly over a bathtub or shower stall.

14 3 8. GROUND-FAULT CIRCUIT INTERRUPTERS. Ground-fault circuit
14 4 interrupter protection is not required for receptacles that
14 5 serve sump pumps or refrigerators.

14 6 Sec. 37. NEW SECTION 103.1C ELECTRICAL CODE — AMENDMENTS
14 7 — LIMITATIONS.

14 8 1. A political subdivision shall not adopt a local
14 9 electrical code that is more restrictive than the national
14 10 electrical code.

CODE: Prohibits a political subdivision from adopting a local electrical code that is more restrictive than the National Electrical Code.

14 11 2. Prior to adopting any changes to the national electrical
14 12 code pursuant to section 103.6, including but not limited to by
14 13 adopting the national electrical code, 2026 edition, published
14 14 by the national fire protection association, the board shall
14 15 conduct an analysis of the cost to consumers of any significant
14 16 changes to the national electrical code. The analysis shall
14 17 be submitted to the administrative rules coordinator and
14 18 the administrative code editor for publication in the Iowa
14 19 administrative bulletin along with the notice of intended
14 20 action.

CODE: Requires the Electrical Examining Board to conduct an analysis of the cost to consumers of any significant changes to the National Electrical Code. The analysis is to be submitted to the Administrative Rules Coordinator and the Administrative Code Editor for publication in the Iowa Administrative Bulletin along with the Notice Of Intended Action.

14 21 Sec. 38. FUTURE REPEAL. Section 103.1, subsection 12A, and
14 22 section 103.1B, as enacted by this division of this Act, are
14 23 repealed effective upon the adoption of the national electrical
14 24 code, 2026 edition, published by the national fire protection
14 25 association, by the electrical examining board. The electrical
14 26 examining board shall inform the Iowa Code editor upon the
14 27 adoption of the national electrical code, 2026 edition.

REPEAL: Repeals Iowa Code sections [103.1](#), subsection 12A, and section 103.1B, as amended by this division of the Bill, upon the adoption of the 2026 National Electrical Code by the Electrical Examining Board. The Board must inform the Iowa Code editor upon the adoption of the 2026 National Electrical Code.

14 28 Sec. 39. EFFECTIVE DATE. This division of this Act, being
14 29 deemed of immediate importance, takes effect upon enactment.

Specifies that Division III of the Bill, related to the National Electrical Code, takes effect upon enactment.

14 30 DIVISION IV
14 31 LOCAL LAWS — CIVIL RIGHTS

14 32 Sec. 40. Section 216.19, subsection 1, unnumbered paragraph
14 33 1, Code 2026, as amended by 2026 Iowa Acts, Senate File 579,
14 34 section 1, is amended to read as follows:

14 35 All cities shall, to the extent possible, protect the rights
15 1 of the citizens of this state secured by the Iowa civil rights
15 2 Act. A city or local government shall not enact or enforce
15 3 any ordinance or other law which is broader or has different
15 4 categories of unfair or discriminatory practices than those
15 5 provided in this chapter. Nothing in this chapter shall be
15 6 construed as indicating any of the following:

CODE: Prohibits cities from enforcing any ordinance or other law that is broader or has different categories of unfair discriminatory practices than those provided in Iowa Code chapter [216](#).

15	7	DIVISION V	
15	8	POLITICAL PARTY STATE CENTRAL COMMITTEES	
15	9	Sec. 41. Section 43.111, subsections 1 and 3, Code 2026, are	CODE: Specifies that a State party constitution or bylaws cannot prohibit an elected official from serving on a State party central committee.
15	10	amended to read as follows:	
15	11	1. <u>a.</u> The state convention held by each political party	
15	12	pursuant to section 43.107 shall adopt a state platform, adopt	
15	13	or amend a state party constitution, and bylaws if desired, and	
15	14	transact other business which may properly be brought before	
15	15	it. A copy of the constitution and any bylaws so adopted	
15	16	or amended shall be kept on file in the office of the state	
15	17	commissioner.	
15	18	<u>b.</u> A state party constitution or bylaws shall not prohibit	
15	19	<u>an elected official from serving on a state party central</u>	
15	20	<u>committee.</u>	
15	21	3. <u>a.</u> The state central committee so selected may organize	
15	22	at pleasure for political work as is usual and customary with	
15	23	such committees, adopt bylaws, provide for the governing	
15	24	of party auxiliary bodies, and shall continue to act until	
15	25	succeeded by another central committee selected as required by	
15	26	this section. The receipts and disbursements of each political	
15	27	party's state party central committee shall be audited annually	
15	28	by a certified public accountant selected by the state party	
15	29	central committee and the audit report shall be filed with the	
15	30	state commissioner.	
15	31	<u>b.</u> Each political party's state central committee shall	CODE: Specifies that a political party's State central committee is required to elect a chairperson, co-chairperson or vice-chairperson, treasurer, and secretary.
15	32	<u>elect a chairperson, co-chairperson or vice chairperson,</u>	
15	33	<u>treasurer, and secretary.</u>	
15	34	DIVISION VI	
15	35	NOXIOUS WEEDS	
16	1	Sec. 42. Section 317.1A, subsection 1, paragraph a, Code	CODE: Adds Japanese knotweed (<i>Fallopia japonica</i>) as an identified noxious weed.
16	2	2026, is amended by adding the following new subparagraph:	
16	3	NEW SUBPARAGRAPH (13) Japanese knotweed (<i>Fallopia</i>	
16	4	<i>japonica</i>).	
16	5	DIVISION VII	
16	6	IOWA STATE FAIR FOUNDATION — NONRESIDENT DEER HUNTING LICENSE	

16 7 Sec. 43. Section 483A.24, subsection 3, unnumbered
16 8 paragraph 1, Code 2026, is amended to read as follows:
16 9 The director shall provide up to one hundred ~~twenty-five~~
16 10 twenty-six nonresident deer hunting licenses for allocation as
16 11 provided in this subsection.

CODE: Increases the number of nonresident deer hunting licenses that can be allocated by the Director of the Department of Natural Resources (DNR) from 25 to 26.

16 12 Sec. 44. Section 483A.24, subsection 3, Code 2026, is
16 13 amended by adding the following new paragraph:
16 14 NEW PARAGRAPH c. One nonresident deer hunting license
16 15 shall be allocated as determined by the Iowa state fair
16 16 foundation established pursuant to section 173.22.

CODE: Allocates one deer hunting license as determined by the Iowa State Fair Foundation.

16 17 DIVISION VIII
16 18 PROPRIETARY TREATMENT SYSTEMS

16 19 Sec. 45. NEW SECTION 455B.241 DEFINITIONS.
16 20 As used in this part 3 of subchapter III, unless the context
16 21 otherwise requires:
16 22 1. "Certified technician" means a person who is certified
16 23 in accordance with the manufacturer to monitor, maintain, and
16 24 inspect a proprietary treatment system.
16 25 2. "Proprietary treatment system" means a system that
16 26 is certified by an ANSI-accredited third-party certifier,
16 27 including certification meeting standard NSF/ANSI40 for
16 28 effluent from class I systems.

CODE: Adds definitions for "certified technician" and "proprietary treatment system" to Iowa Code section [455B.241](#).

16 29 Sec. 46. NEW SECTION 455B.242 MONITORING AND MAINTENANCE
16 30 REQUIREMENTS.
16 31 1. A proprietary treatment system shall be inspected,
16 32 monitored, and maintained by the certified technician in
16 33 accordance with the manufacturer's specifications.
16 34 2. All maintenance and visual inspections of a proprietary
16 35 treatment system shall be performed by a certified technician.
17 1 A manufacturer-certified technician shall report results,
17 2 as provided in section 455B.243, to the system owner and to
17 3 the applicable administrative authority within thirty days
17 4 following the inspection. The certified technician shall also
17 5 report any discontinuance or proprietary treatment system
17 6 maintenance to the applicable administrative authority. If
17 7 the applicable administrative authority is not the department,
17 8 the administrative authority must also submit the information
17 9 to the department in the form and manner prescribed by the

CODE: Requires a proprietary treatment system to be inspected, monitored, and maintained by a certified technician in accordance with the manufacturer's specifications. Requires all maintenance and visual inspections of a proprietary treatment system to be performed by a certified technician. Requires the technician to report their results to a system owner and the applicable administrative authority within 30 days following the inspection.

17 10 department.

17 11 Sec. 47. NEW SECTION 455B.243 REPORTING.

17 12 1. A maintenance and visual inspection report for a
17 13 proprietary treatment system, as required under section
17 14 455B.242, that was installed on or after January 1, 2018, shall
17 15 record at least all of the following information:

17 16 a. The date of the inspection.

17 17 b. The manufacturer and model of the proprietary treatment
17 18 system.

17 19 c. Any sign of equipment malfunction, the cause or potential
17 20 cause of the malfunction, and any corrective action taken.

17 21 d. Results of effluent testing if the proprietary treatment
17 22 system is subject to national pollution discharge elimination
17 23 system general permit number four for private sewage disposal
17 24 systems.

17 25 e. If the proprietary treatment system appears to be
17 26 functioning incorrectly, the primary cause or causes for the
17 27 deficiency, including but not limited to any of the following:

17 28 (1) Improper design.

17 29 (2) Improper installation.

17 30 (3) Lack of required maintenance.

17 31 (4) Improper operation or malfunction.

17 32 (5) Other damages or conditions contributing to the
17 33 malfunction that require a repair or replacement.

17 34 f. Whether the proprietary treatment system required repair
17 35 outside of scheduled maintenance intervals, including the
18 1 reason for the repair and whether the system was in a failed
18 2 state at the time of repair.

18 3 g. Any action taken to bring the proprietary treatment
18 4 system back into operation as designed.

18 5 h. Maintenance records as required by the manufacturer's
18 6 warranty for the proprietary treatment system.

18 7 2. The completed report shall be submitted to the department
18 8 by the certified technician in the form and manner prescribed
18 9 by the department.

18 10 3. The department shall compile the information submitted
18 11 pursuant to this section and shall maintain a publicly
18 12 accessible database summarizing inspection outcomes and
18 13 unscheduled failures or repairs. The information in the

CODE: Requires a maintenance and visual inspection report to record the following information:

- The date of inspection.
- The manufacturer and model of the proprietary treatment system.
- Any sign of equipment malfunction, its cause, and any corrective action taken.
- The results of effluent testing if the proprietary treatment system is subject to a national pollution discharge elimination system general permit number 4.
- The primary cause or causes for a proprietary treatment system to be functioning incorrectly.
- Whether the proprietary treatment system required repair outside of scheduled maintenance intervals, as well as the reason for repair and whether the system was in a failed state at the time of repair.
- Any action taken to bring the proprietary treatment system back into operation.
- Maintenance records required by the manufacturer's warranty.

CODE: Requires a completed report to be submitted to the DNR by the certified technician in the manner prescribed by the DNR.

CODE: Requires the DNR to maintain a publicly accessible database summarizing inspection outcomes for unscheduled failures or repairs. The database is required to include the name of the proprietary treatment system, product name,

PG LN	GA:91 HF2800	Explanation
<p>18 14 database shall include the name of the proprietary treatment 18 15 system, product name, and model design. The database shall not 18 16 include personally identifiable information.</p>	<p>and model design but not any personally identifiable information.</p>	
<p>18 17 4. The department shall not assess any fees associated 18 18 with the receipt or collection of reports required under this 18 19 section.</p>	<p>CODE: Prohibits the DNR from assessing any fees associated with the receipt or collection of required reports.</p>	
<p>18 20 Sec. 48. NEW SECTION 455B.244 RULEMAKING AUTHORITY. 18 21 The department may adopt rules as necessary to administer 18 22 this part.</p>	<p>CODE: Allows the DNR to adopt administrative rules to administer Division VIII of the Bill related to proprietary treatment systems.</p>	
<p>18 23 Sec. 49. DEPARTMENT OF NATURAL RESOURCES — PROPRIETARY 18 24 TREATMENT SYSTEM REVIEW AND REPORT. 18 25 1. The department of natural resources shall review the 18 26 information regarding proprietary treatment systems, as defined 18 27 in section 455B.241, as enacted by this division of this Act, 18 28 reported to the department pursuant to section 455B.243, as 18 29 enacted by this division of this Act. 18 30 2. The department shall review the information submitted 18 31 in annual inspection and maintenance reports, including 18 32 proprietary treatment system functionality, causes of 18 33 deficiencies, and maintenance practices. The department shall 18 34 also review any other data the department determines relevant 18 35 to evaluating system performance. 19 1 3. The review shall include analysis of inspection, 19 2 monitoring, and maintenance data collected from July 1, 19 3 2026, to December 1, 2028, for purposes of evaluating the 19 4 performance, reliability, maintenance needs, and common causes 19 5 of malfunction of proprietary treatment systems. 19 6 4. The department shall submit to the general assembly on or 19 7 before January 10, 2029, a report detailing the department's 19 8 findings and recommendations.</p>	<p>Requires the DNR to review the information regarding the annual inspection and maintenance reports of proprietary treatment systems, which must include an analysis of inspection, monitoring, and maintenance data collected from July 1, 2026, to December 1, 2028, and submit a report to the General Assembly on or before January 10, 2029, detailing the DNR's findings.</p>	
<p>19 9 Sec. 50. APPLICABILITY. This division of this Act applies 19 10 to the inspection, monitoring, and maintenance of proprietary 19 11 treatment systems, as defined in section 455B.241, as enacted 19 12 by this division of this Act, performed on or after July 1, 19 13 2026.</p>	<p>Specifies that Division VIII of the Bill, related to proprietary treatment systems, applies to the inspection, monitoring, and maintenance of proprietary treatment systems performed on or after July 1, 2026.</p>	
<p>19 14 DIVISION IX 19 15 POULTRY ASSOCIATION</p>		

19 16 Sec. 51. Section 163.3C, subsection 1, paragraph f, Code
19 17 2026, is amended to read as follows:

19 18 f. The ~~lowa north central~~ poultry association or its
19 19 successor organization.

19 20 Sec. 52. Section 165B.5, subsection 2, paragraph e, Code
19 21 2026, is amended to read as follows:

19 22 e. An event sponsored or sanctioned by the lowa turkey
19 23 marketing council, the lowa turkey federation, the national
19 24 turkey federation, the ~~lowa north central~~ poultry association
19 25 or its successor organization, the lowa egg council, the
19 26 American egg board, or the American poultry association.

19 27 Sec. 53. Section 184.2, subsection 4, Code 2026, is amended
19 28 to read as follows:

19 29 4. Immediately after passage of the question at the
19 30 referendum, the secretary shall appoint seven members to the
19 31 council in accordance with section 184.6 based on nominations
19 32 made by the ~~lowa north central~~ poultry association or its
19 33 successor organization. The association shall nominate and
19 34 the secretary shall appoint two members representing large
19 35 producers, two members representing medium producers, and
20 1 three members representing small producers. The department,
20 2 in consultation with the association, shall determine initial
20 3 classifications for small, medium, and large producers. The
20 4 secretary shall complete the appointments within thirty days
20 5 following passage of the question at the referendum.

20 6 Sec. 54. Section 267.2, subsection 2, paragraph d, Code
20 7 2026, is amended to read as follows:

20 8 d. One poultry producer appointed by the north central
20 9 poultry association, or its successor organization, who shall
20 10 serve an initial term of two years.

20 11 DIVISION X
20 12 HEALTH CARE ACCESS AND INNOVATION TAX CREDIT

20 13 Sec. 55. NEW SECTION 432.12P HEALTH CARE ACCESS AND
20 14 INNOVATION TAX CREDIT.

20 15 1. As used in this section:

20 16 a. "Department" means the department of revenue.

20 17 b. "Domestic insurer" means the same as defined in section
20 18 521A.1.

20 19 c. "Eligible taxpayer" means a domestic insurer that files

CODE: Changes references to the lowa Poultry Association to the North Central Poultry Association or its successor organization in the lowa Code.

CODE: Establishes definitions for the new Health Care Access and Innovation (HCAI) Tax Credit created in Division X of the Bill.

20 20 an annual statement pursuant to section 508.11, completes
20 21 the national association of insurance commissioner's health
20 22 statement test, and has policies in force issued pursuant to
20 23 chapter 513B.
20 24 d. "Expenditures" includes programs, payments, or grants.
20 25 e. "Health care access and innovation" means expenditures
20 26 that support one or more of the following:
20 27 (1) Improving access to health care services in rural areas
20 28 in this state.
20 29 (2) Value-based payments to a health care provider that
20 30 provides additional compensation to the health care provider
20 31 based on evidence-based metrics of the health care provider's
20 32 patient care or outcomes.
20 33 (3) Increasing the interoperability or transparency of
20 34 health care information to benefit health care consumers and
20 35 health care providers.

21 1 2. The tax imposed under this chapter shall be reduced by a
21 2 health care access and innovation tax credit authorized in this
21 3 section for tax years beginning on or after January 1, 2026,
21 4 but before January 1, 2034.

21 5 3. The amount of the health care access and innovation tax
21 6 credit shall equal twenty-five percent of the expenditures that
21 7 support health care access and innovation made by an eligible
21 8 taxpayer.

21 9 4. In order to claim the tax credit for a tax year,
21 10 an eligible taxpayer shall apply to the department in a
21 11 manner approved by the department, and shall provide any
21 12 other information related to the tax credit requested. The
21 13 cumulative value of tax credits claimed in each tax year by
21 14 applicants shall not exceed three million dollars.

21 15 5. The department, in consultation with the department of
21 16 insurance and financial services, may adopt rules pursuant to
21 17 chapter 17A to administer this section.

CODE: Specifies that the insurance premium tax is reduced by the HCAI Tax Credit for tax years beginning on or after January 1, 2026, but before January 1, 2034.

CODE: Specifies that the HCAI tax credits shall equal 25.00% of the expenditures that support health care access and innovation made by an eligible taxpayer.

CODE: Limits the total HCAI tax credits across applicants to \$3,000,000 each tax year.

FISCAL IMPACT: The HCAI Tax Credit is expected to decrease General Fund revenue by a maximum of \$3.0 million annually beginning in FY 2027.

CODE: Authorizes the Iowa Department of Revenue (IDR) in consultation with the Iowa Department of Insurance and Financial Services to adopt administrative rules to administer the HCAI Tax Credit.

21 18 Sec. 56. RETROACTIVE APPLICABILITY. This division of this
 21 19 Act applies retroactively to January 1, 2026, for tax years
 21 20 beginning on or after that date.

Specifies that the HCAI Tax Credit applies retroactively to January 1, 2026, for tax years beginning on or after that date.

21 21 DIVISION XI
 21 22 ALTERNATIVE NICOTINE AND VAPOR PRODUCTS — PEDIATRIC CANCER
 21 23 RESEARCH

21 24 Sec. 57. Section 453A.35A, subsection 1, paragraph b,
 21 25 subparagraph (1), if enacted by 2026 Iowa Acts, Senate File
 21 26 2480, section 3, is amended to read as follows:
 21 27 (1) For the fiscal year beginning July 1, 2027, and each
 21 28 fiscal year thereafter, the first three million dollars
 21 29 from the amount of tax collected that is attributable to the
 21 30 additional taxes on alternative nicotine products and vapor
 21 31 products pursuant to section 453A.43A is appropriated from the
 21 32 health care trust fund to the state board of regents for the
 21 33 purpose of conducting pediatric cancer research; and clinical
 21 34 therapy access, ~~and providing physician-scientist leadership at~~
 21 35 the state university of Iowa stead family children's hospital.
 22 1 Moneys appropriated in this subparagraph shall not be used for
 22 2 administrative or overhead costs, or activities not directly
 22 3 related to the purposes designated in this subparagraph.

CODE: Contingent upon the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill), amends new Iowa Code section 453A.35A(1)(b)(1). Provides that moneys appropriated from the Health Care Trust Fund (HCTF) of the amount attributable to the alternative nicotine and vapor products taxes to the BOR for pediatric cancer research, clinical therapy access, and physician-scientist leadership at the State University of Iowa (SUI) Stead Family Children's Hospital cannot be used for administrative expenses, overhead costs, or other activities not directly related to the purpose of the appropriation.

DETAIL: Senate File 2480 was approved by the General Assembly on May 2, 2026.

22 4 Sec. 58. Section 453A.45, subsection 5, paragraph c,
 22 5 unnumbered paragraph 1, Code 2026, as amended by 2026 Iowa
 22 6 Acts, Senate File 2480, section 8, if enacted, is amended to
 22 7 read as follows:
 22 8 c. Common carriers knowingly transporting tobacco products,
 22 9 alternative nicotine products, or vapor products into this
 22 10 state shall file with the director reports of all such
 22 11 shipments other than those which are delivered to public
 22 12 warehouses of first destination in this state which are
 22 13 licensed under the provisions of chapter 554. Such reports
 22 14 shall be filed electronically with the department on or before
 22 15 the tenth day of each month and shall show with respect to
 22 16 deliveries made in the preceding month all of the following:

CODE: Contingent upon the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill), amends new Iowa Code section 453A.45(5)(c). Provides that common carriers must file reports with the Director of the Department of Revenue related to shipments of tobacco products, alternative nicotine products, or vapor products that are knowingly transported into the State. This Section is contingent upon the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill).

DETAIL: Senate File 2480 was approved by the General Assembly on May 2, 2026.

22 17 Sec. 59. SPORTS WAGERING RECEIPTS FUND — PEDIATRIC CANCER
 22 18 RESEARCH — FY 2026-2027.
 22 19 1. There is appropriated from the sports wagering receipts

Appropriates \$3,000,000 from the SWRF to the BOR in FY 2027 to be used for pediatric cancer research conducted at the University of Iowa Hospitals and Clinics, including both

22 20 fund created in section 8.57I to the state board of regents for
 22 21 the fiscal year beginning July 1, 2026, and ending June 30,
 22 22 2027, the following amount, or so much thereof as is necessary,
 22 23 to be used for the purposes designated:
 22 24 For pediatric cancer research including but not limited to
 22 25 laboratory research and clinical trials at the university of
 22 26 iowa hospitals and clinics, and for providing therapy access at
 22 27 the state university of iowa stead family children's hospital:
 22 28 \$ 3,000,000

laboratory research and clinical trials, and for providing therapy access at the SUI Stead Family Children's Hospital.

NOTE: This appropriation is contingent upon the passage of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill), which was approved by the General Assembly on May 2, 2026.

22 29 2. Moneys appropriated in this section shall not be used for
 22 30 administrative or overhead costs, or activities not directly
 22 31 related to the purposes designated in this section.

Prohibits use of the appropriation for administrative, overhead, or unrelated expenses.

22 32 3. The state board of regents shall submit a report to the
 22 33 governor and the general assembly by October 1, 2027, detailing
 22 34 how the appropriated moneys were used.

Requires the BOR to submit an annual report to the Governor and the General Assembly by October 1 detailing the use of the appropriated moneys.

22 35 4. Section 8.57I, subsections 5 and 6, do not apply to
 23 1 moneys appropriated in this section.

Specifies that the SWRF reporting requirements do not apply to this appropriation.

23 2 Sec. 60. CONTINGENT EFFECTIVE DATE. The following take
 23 3 effect January 1, 2027, if 2026 Iowa Acts, Senate File 2480,
 23 4 is enacted:

Specifies that Section 60 of the Bill amending Iowa Code sections [453A.35A](#) and [453A.45](#) are effective January 1, 2027, contingent on the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill).

23 5 1. The section of this division of this Act amending section
 23 6 453A.35A.

23 7 2. The section of this division of this Act amending section
 23 8 453A.45.

23 9 Sec. 61. CONTINGENT EFFECTIVE DATE. The following takes
 23 10 effect July 1, 2026, if 2026 Iowa Acts, Senate File 2480, is
 23 11 enacted:

Specifies that Section 61 of the Bill appropriating moneys from the SWRF in FY 2027 to the BOR for pediatric cancer research is contingent upon the enactment of [Senate File 2480](#) (Taxation of Vapor Products, Appropriations Bill).

23 12 The section of this division of this Act appropriating
 23 13 moneys from the sports wagering receipts fund.

DETAIL: Senate File 2480 was approved by the General Assembly on May 2, 2026.

23 16 Sec. 62. 2026 Iowa Acts, Senate File 2422, if enacted, is
 23 17 amended by adding the following new section:
 23 18 NEW SECTION SEC. 2A. CONTINGENT EFFECTIVE DATE. This
 23 19 division of this Act takes effect on the date the department of
 23 20 health and human services implements the supplemental nutrition
 23 21 assistance program and cash assistance eligibility system known
 23 22 as the eligibility determination for essential needs system.
 23 23 The department of health and human services shall notify the
 23 24 Iowa Code editor of the date of implementation on or before
 23 25 that date.

CODE: Amends 2026 Iowa Acts, [Senate File 2422](#) (Public Assistance, Verification and Eligibility Bill), if enacted, to provide that Division I of the Bill related to public assistance program eligibility takes effect on the date the HHS implements the SNAP and cash assistance eligibility system known as the EDEN system. Requires the HHS to notify the Iowa Code Editor of the date of implementation on or before that date.

23 26 Sec. 63. EFFECTIVE DATE. This division of this Act, being
 23 27 deemed of immediate importance, takes effect upon enactment.

Specifies that Division XII of the Bill amending [Senate File 2422](#) (Public Assistance, Verification, and Eligibility Bill) takes effect upon enactment.

23 28 DIVISION XIII
 23 29 JUDICIAL BRANCH AND COUNTY ATTORNEY SALARIES

23 30 Sec. 64. Section 331.752, subsection 5, Code 2026, is
 23 31 amended to read as follows:
 23 32 5. The resolution changing the status of a county attorney
 23 33 shall state the initial annual salary to be paid to the county
 23 34 attorney when the full-time or part-time status is effective.
 23 35 The annual salary specified in the resolution shall remain
 24 1 effective until changed as provided in section 331.907. ~~Except~~
 24 2 ~~in counties having a population of more than two hundred~~
 24 3 ~~thousand, the annual salary of a full-time county attorney~~
 24 4 ~~shall be an amount which is between forty-five percent and one~~
 24 5 ~~hundred percent of the annual salary received by a district~~
 24 6 ~~court judge.~~

CODE: Removes the requirement that the annual salary of a full-time county attorney be between 45.00% and 100.00% of the annual salary of a district court judge in counties with population of 200,000 or less.

24 7 Sec. 65. Section 602.1401, subsections 1 and 5, Code 2026,
 24 8 are amended to read as follows:
 24 9 1. The supreme court shall establish, and may amend, a
 24 10 personnel system and a pay and benefits plan for judicial
 24 11 officers, the state court administrator, and court employees.
 24 12 The personnel system shall include a designation by position
 24 13 title, classification, and function of each position or class
 24 14 of positions within the judicial branch. Reasonable efforts
 24 15 shall be made to accommodate the individual staffing and
 24 16 management practices of the respective clerks of the district

CODE: Adds judicial officers and the State Court Administrator to the personnel system of the Judicial Branch.

24 17 court. The personnel system, in the employment of court
 24 18 employees, shall not discriminate on the basis of race, creed,
 24 19 color, sex, national origin, religion, physical disability, or
 24 20 political party preference. The supreme court, in establishing
 24 21 the personnel system, shall implement the comparable worth
 24 22 directives issued by the state court administrator under
 24 23 section 602.1204, subsection 2. The personnel system
 24 24 shall include the prohibitions against sexual harassment of
 24 25 full-time, part-time, and temporary employees set out in
 24 26 section 19B.12, and shall include a grievance procedure for
 24 27 discriminatory harassment. The personnel system shall develop
 24 28 and distribute at the time of hiring or orientation, a guide
 24 29 that describes for employees the applicable sexual harassment
 24 30 prohibitions and grievance, violation, and disposition
 24 31 procedures. This subsection does not supersede the remedies
 24 32 provided under chapter 216.

24 33 5. The pay and benefits plan shall set the compensation and
 24 34 benefits of judicial officers, the state court administrator,
 24 35 and court employees within the funds appropriated by the
 25 1 general assembly.

CODE: Adds judicial officers and the State Court Administrator to the list of employees to be paid from funds appropriated by the General Assembly.

25 2 Sec. 66. Section 602.1502, subsection 1, Code 2026, is
 25 3 amended by striking the subsection.

CODE: Removes statutory language related to compensation set by the Judicial Branch's pay plan under Iowa Code section [602.1401](#).

25 4 Sec. 67. Section 602.6808, subsection 1, if enacted by 2026
 25 5 Iowa Acts, Senate File 639, section 8, is amended to read as
 25 6 follows:

25 7 1. A judge of the business court shall receive the annual
 25 8 salary set for a district judge under section ~~602.1504~~
 25 9 [602.1401](#).

CODE: Contingent upon the enactment of 2026 Iowa Acts, [Senate File 639](#) (Business Court Bill), amends new Iowa Code section 602.6808(1) to provide that a business court judge salary is that of a district court judge under Iowa Code section [602.1401](#) rather than salaries set by the General Assembly under Iowa Code section [602.1501](#).

DETAIL: Senate File 639 was approved by the General Assembly on May 2, 2026.

25 10 Sec. 68. Section 602.9104, subsection 1, paragraph a, Code
 25 11 2026, is amended to read as follows:

25 12 a. A judge to whom this article applies shall be paid an
 25 13 amount equal to the basic salary of the judge as set by the
 25 14 ~~general assembly pursuant to section 602.1401~~ reduced by an

CODE: Provides that judicial salaries are established under Iowa Code section [602.1401](#) rather than salaries set by the General Assembly. Maintains the existing retirement and compensation structures.

25 15 amount designated as the judge's required contribution to the
 25 16 judicial retirement fund. The amount designated as the judge's
 25 17 required contribution shall be paid by the state in the manner
 25 18 provided in subsection 2.

25 19 Sec. 69. Section 602.9204, subsection 1, paragraph a, Code
 25 20 2026, is amended to read as follows:
 25 21 a. A judge who retires on or after July 1, 1994, and who
 25 22 is appointed a senior judge under section 602.9203 shall be
 25 23 paid a salary as determined by the general assembly pursuant to
 25 24 section 602.1401.

25 25 Sec. 70. Section 602.9303, subsection 1, as enacted by 2026
 25 26 Iowa Acts, House File 2706, section 30, is amended to read as
 25 27 follows:
 25 28 1. A magistrate who retires on or after the effective date
 25 29 of this division of this Act, and who is appointed a senior
 25 30 magistrate under section 602.9302, shall be paid a salary
 25 31 as determined by the general assembly pursuant to section
 25 32 602.1401.

25 33 Sec. 71. 2026 Iowa Acts, House File 2769, section 4, if
 25 34 enacted, is amended to read as follows:
 25 35 SEC. 4. JUDICIAL OFFICER — UNPAID LEAVE. Notwithstanding
 26 1 the annual salary rates for judicial officers established by
 26 2 ~~2025 Iowa Acts, chapter 158, section 6, pursuant to section~~
 26 3 602.1401 for the fiscal year beginning July 1, 2026, and
 26 4 ending June 30, 2027, the supreme court may by order place all
 26 5 judicial officers on unpaid leave status on any day employees
 26 6 of the judicial branch are placed on temporary layoff status.
 26 7 The biweekly pay of the judicial officers shall be reduced
 26 8 accordingly for the pay period in which the unpaid leave date
 26 9 occurred in the same manner as for noncontract employees of the
 26 10 judicial branch. Through the course of the fiscal year, the
 26 11 judicial branch may use an amount equal to the aggregate amount
 26 12 of salary reductions due to the judicial officer unpaid leave
 26 13 days for any purpose other than for judicial salaries.

CODE: Provides that a senior judge salary is established under Iowa Code section [602.1401](#) rather than salaries set by the General Assembly.

CODE: Amends new Iowa Code section 602.9303(1) enacted by 2026 Iowa Acts, [House File 2706](#) (Magistrates and Judicial Officer Compensation Act). Provides that a senior magistrate salary is established under Iowa Code section [602.1401](#) rather than salaries set by the General Assembly.

DETAIL: House File 2706 was approved by the General Assembly on April 7, 2026, and signed by the Governor on April 30, 2026.

CODE: Amends Section 4 of 2026 Iowa Acts, [House File 2769](#) (FY 2027 Judicial Branch Appropriations Bill), if enacted, to state judicial salary is established under Iowa Code section [602.1401](#) rather than 2025 Iowa Acts, chapter [158](#) (FY 2026 Judicial Branch Appropriations Act), Section 6.

DETAIL: The Bill was approved by the General Assembly on May 2, 2026.

26 14 Sec. 72. REPEAL. 2026 Iowa Acts, House File 2706, sections
26 15 35, 36, and 37, are repealed.

CODE: Repeals Sections 35 through 37 of 2026 Iowa Acts, [House File 2706](#) (Magistrates and Judicial Officer Compensation Act), constituting judicial officer salaries.

26 16 Sec. 73. REPEAL. Section 602.1501, Code 2026, is repealed.

CODE: Repeals statutory language related to judicial compensation set by the General Assembly.

26 17 Sec. 74. JUDICIAL OFFICERS — CURRENT SALARY RATES
26 18 SUPERSEDED. For purposes of 2025 Iowa Acts, chapter 158,
26 19 section 6, subsection 1, this division of this Act shall be
26 20 deemed as the provision of salary rates for judicial officers
26 21 by the general assembly for fiscal years subsequent to the
26 22 fiscal year beginning July 1, 2025.

Provides that Division XIII of the Bill supersedes the judicial salary provisions in 2025 Iowa Acts, chapter [158](#) (FY 2026 Judicial Branch Appropriations Act).

26 23 Sec. 75. EFFECTIVE DATE. This division of this Act takes
26 24 effect June 19, 2026.

Establishes that the effective date of Division XIII of the Bill is June 19, 2026.

26 25 DIVISION XIV
26 26 CIVIL LITIGATION ABUSE

26 27 Sec. 76. NEW SECTION 611.24 CIVIL LITIGATION ABUSE —
26 28 CAUSE OF ACTION.

CODE: Establishes definitions for a new Iowa Code section establishing a statutory cause of action for civil litigation abuse.

26 29 1. As used in this section:

26 30 a. “Civil legal process” means a procedure used in a civil
26 31 action, including but not limited to filing a petition, issuing
26 32 a subpoena, noticing a deposition, or seeking an injunction,
26 33 attachment, or similar relief.

26 34 b. “Private party” means an individual, corporation,
26 35 partnership, or other legal entity that is not acting on behalf
27 1 of a governmental body.

27 2 c. “Ulterior purpose” means using a civil legal process
27 3 mainly to obtain a result the civil legal process was not
27 4 intended to achieve, including but not limited to coercing
27 5 action on an unrelated matter, interfering with employment
27 6 or business relationships, or causing financial harm through
27 7 harassment.

27 8 2. a. This section applies to the use of civil legal
27 9 processes by a private party against another private party.
27 10 b. This section abrogates the common law cause of action for

CODE: Specifies that this new Iowa Code section applies to the use of civil legal processes by a private party against another private party. Eliminates the existing common law

27 11 abuse of process for actions between private parties.
 27 12 c. This section does not apply to criminal proceedings or
 27 13 to actions involving the state, a political subdivision, or an
 27 14 officer or employee of the state or a political subdivision
 27 15 acting in an official capacity.

27 16 3. A private party may bring a civil action for civil
 27 17 litigation abuse against another private party who initiated or
 27 18 caused to be initiated a civil legal process for an ulterior
 27 19 purpose.

27 20 4. To prevail in a civil action brought under this section,
 27 21 the plaintiff must prove all of the following:
 27 22 a. The defendant used a civil legal process against the
 27 23 plaintiff.
 27 24 b. The civil legal process was used primarily for an
 27 25 ulterior purpose.
 27 26 c. The defendant engaged in a specific, willful act in use
 27 27 of the civil legal process that was not proper in the regular
 27 28 course of the proceeding.
 27 29 d. The underlying civil action or proceeding was resolved in
 27 30 favor of the plaintiff bringing the claim under this section.

27 31 5. A private party may bring a civil action under this
 27 32 section without showing a special or extraordinary injury.
 27 33 Attorney fees and costs incurred in responding to the misuse of
 27 34 the civil legal process are sufficient to establish injury.

27 35 6. A private party found liable under this section is liable
 28 1 for actual damages, as defined in section 714H.2, including
 28 2 reasonable attorney fees and costs.

28 3 Sec. 77. APPLICABILITY. This division of this Act applies
 28 4 to civil actions or proceedings that are resolved on or after
 28 5 the effective date of this division of this Act.

28 6 DIVISION XV
 28 7 HUMAN TRAFFICKING

tort of abuse of process in private-party cases and replaces it with this statutory cause of action.

CODE: Authorizes a civil cause of action when a private party initiates or causes a legal process to be used for an improper purpose.

CODE: Provides that to prevail in a civil action brought under this Section, the plaintiff must prove the following:

- The defendant used a civil legal process against the plaintiff.
- The civil legal process was used primarily for an ulterior purpose.
- The defendant engaged in a specific, willful act in use of the civil legal process that was not proper in the regular course of the proceeding.
- The underlying civil action or proceeding was resolved in favor of the plaintiff bringing the claim under this Section.

CODE: Eliminates the special injury requirement and establishes that attorney fees and litigation costs alone satisfy the injury element.

CODE: Provides for recovery of actual damages, including attorney fees and costs, for a prevailing plaintiff.

Specifies that Division XIV of the Bill related to civil litigation abuse applies to cases resolved on or after the effective date of the Bill.

28 8 Sec. 78. Section 232.71B, subsection 1, paragraph a, 28 9 unnumbered paragraph 1, Code 2026, is amended to read as 28 10 follows: 28 11 If the department determines a report constitutes a child 28 12 abuse allegation, the department shall promptly commence either 28 13 a child abuse assessment within twenty-four hours of receiving 28 14 the report or a family assessment within seventy-two hours of 28 15 receiving the report. <u>During a child abuse assessment, if the</u> 28 16 <u>department identifies known risk factors for commercial sexual</u> 28 17 <u>exploitation, a screening shall be conducted by a trained child</u> 28 18 <u>protection worker, considering the child's age, cognitive and</u> 28 19 <u>emotional functioning, and the specific circumstances of the</u> 28 20 <u>case.</u>	CODE: Requires the HHS to conduct a screening by a trained child protection worker with certain considerations if the HHS identifies known risk factors for commercial sexual exploitation during a child abuse assessment.
28 21 Sec. 79. 2026 Iowa Acts, House File 1036, section 11, if 28 22 enacted, is amended to read as follows: 28 23 SEC. 11. EFFECTIVE DATE. The following takes effect July 28 24 1, 2026 2027: 28 25 The section of this Act amending section 910.1.	CODE: Amends 2026 Iowa Acts, House File 1036 (Human Trafficking, Omnibus Act), Section 11, to make the effective date of Section 9 of the Act July 1, 2027.
28 26 Sec. 80. REPEAL. 2026 Iowa Acts, House File 1036, sections 28 27 1 and 4, if enacted, are repealed.	CODE: Repeals Sections 1 and 4 of 2026 Iowa Acts, House File 1036 (Human Trafficking, Omnibus Act).
	DETAIL: The Act was approved by the General Assembly on May 2, 2026, and signed by the Governor on May 15, 2026.
28 28 Sec. 81. REPORT. Notwithstanding 2026 Iowa Acts, House 28 29 File 1036, section 10, if enacted, the report described in that 28 30 section is due by December 15, 2026.	CODE: Amends the date the report is required by Section 10 of 2026 Iowa Acts, House File 1036 (Human Trafficking, Omnibus Act), to be presented to the Governor and the General Assembly to December 15, 2026.
28 31 Sec. 82. CONTINGENT EFFECTIVE DATE. This division of this 28 32 Act takes effect July 1, 2026, if 2026 Iowa Acts, House File 28 33 1036, is enacted.	Specifies that Division XV of the Bill takes effect on July 1, 2026, upon enactment of House File 1036 (Human Trafficking, Omnibus Act).
	DETAIL: The Act was approved by the General Assembly on May 2, 2026, and signed by the Governor on May 15, 2026.

28 34 DIVISION XVI
28 35 FEDERAL GRANTS AND LOANS — NOTIFICATION

29 1 Sec. 83. Section 8.9, Code 2026, is amended by adding the
29 2 following new subsection:
29 3 NEW SUBSECTION 3. a. Once per month, the office of grants
29 4 enterprise management shall notify by electronic mail the
29 5 chairpersons and ranking members of the standing committees on
29 6 appropriations of the senate and house of representatives, the
29 7 chairperson and ranking member of the house of representatives
29 8 appropriations subcommittee on federal and other funds, and the
29 9 legislative services agency of all of the following:
29 10 (1) Each federal grant or loan of five million dollars
29 11 or more that a department or establishment has applied for
29 12 or received in the prior month. This subparagraph does not
29 13 apply to the department of public defense or the state board
29 14 of regents or its institutions.
29 15 (2) Each federal grant or loan requiring state matching
29 16 moneys that a department or establishment has applied for or
29 17 received in the prior month.
29 18 b. This subsection does not apply to block grants described
29 19 in section 8.41.

CODE: Requires the Office of Grants Enterprise Management within the DOM, once per month, to notify by email the chairpersons and ranking members of the House and Senate Appropriations Committees, the chairperson and ranking member of the House Federal and Other Funds Appropriations Subcommittee, and the Legislative Services Agency of each federal grant or loan of at least \$5,000,000 that a State department or establishment, not including the Department of Public Defense or the BOR or BOR institutions, has applied for or received in the prior month, and each federal grant or loan requiring State matching moneys that a State department or establishment has applied for or received in the prior month. This requirement does not apply to block grants described in Iowa Code section [8.41](#).

29 20 Sec. 84. NEW SECTION 602.1306 FEDERAL GRANTS AND LOANS —
29 21 NOTIFICATION OF GENERAL ASSEMBLY.
29 22 Within thirty days of applying for or receiving a federal
29 23 grant or loan of five million dollars or more, or a federal
29 24 grant or loan requiring state matching moneys, the judicial
29 25 branch shall notify by electronic mail the chairpersons and
29 26 ranking members of the standing committees on appropriations of
29 27 the senate and house of representatives, the chairperson and
29 28 ranking member of the house of representatives appropriations
29 29 subcommittee on federal and other funds, and the legislative
29 30 services agency.

CODE: Requires the Judicial Branch, within 30 days of applying for or receiving a federal grant or loan of at least \$5,000,000 or a federal grant or loan requiring State matching moneys, to notify by email the chairpersons and ranking members of the House and Senate Appropriations Committees, the chairperson and ranking member of the House Federal and Other Funds Appropriations Subcommittee, and the Legislative Services Agency.

29 31 DIVISION XVII
29 32 AREA EDUCATION AGENCIES — QUARTERLY PAYMENTS — FY 2026-2027

29 33 Sec. 85. Section 257.35, subsection 1, paragraph a,
29 34 subparagraph (3), unnumbered paragraph 1, Code 2026, as amended
29 35 by 2026 Iowa Acts, Senate File 2201, section 17, is amended to
30 1 read as follows:

CODE: Aligns a date reference in 2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act).

30 2 For the fiscal year beginning July 1, 2025, ~~and the fiscal~~
 30 3 ~~year beginning July 1, 2026~~, the department of management shall
 30 4 deduct the following from the state aid due to each school
 30 5 district pursuant to this chapter and shall pay the amounts to
 30 6 the respective area education agencies on a monthly basis from
 30 7 September 15 through June 15 during each school year:

DETAIL: The Act was approved by the General Assembly on February 23, 2026, and signed by the Governor on February 26, 2026.

30 8 Sec. 86. Section 257.35, subsection 1, paragraph a,
 30 9 subparagraph (4), unnumbered paragraph 1, as enacted by 2026
 30 10 Iowa Acts, Senate File 2201, section 18, is amended to read as
 30 11 follows:

CODE: Aligns a date reference in 2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act).

30 12 For the fiscal year beginning July 1, ~~2027~~ 2026, and each
 30 13 fiscal year thereafter, the department of management shall
 30 14 deduct the following from the state aid due to each school
 30 15 district pursuant to this chapter and shall pay the amounts to
 30 16 the respective area education agencies on a quarterly basis
 30 17 from July 15 to April 15 during each school year:

DETAIL: The Act was approved by the General Assembly on February 23, 2026, and signed by the Governor on February 26, 2026.

30 18 Sec. 87. Section 257.35, subsection 21, unnumbered
 30 19 paragraph 1, Code 2026, as amended by 2026 Iowa Acts, Senate
 30 20 File 2201, section 19, is amended to read as follows:

CODE: Aligns a date reference in 2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act).

30 21 For the fiscal year beginning July 1, 2025, ~~and the fiscal~~
 30 22 ~~year beginning July 1, 2026~~, the director of the department of
 30 23 management may deduct the following from the state aid due to
 30 24 each school district pursuant to this chapter and shall pay the
 30 25 amounts to the respective area education agencies on a monthly
 30 26 basis from September 15 through June 15 during each school year
 30 27 for purposes of providing services to students enrolled in
 30 28 nonpublic schools within the boundaries of the area education
 30 29 agency:

DETAIL: The Act was approved by the General Assembly on February 23, 2026, and signed by the Governor on February 26, 2026.

30 30 Sec. 88. Section 257.35, subsection 21A, unnumbered
 30 31 paragraph 1, as enacted by 2026 Iowa Acts, Senate File 2201,
 30 32 section 20, is amended to read as follows:

CODE: Aligns a date reference in 2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act).

30 33 For the fiscal year beginning July 1, ~~2027~~ 2026, and each
 30 34 fiscal year thereafter, the director of the department of
 30 35 management may deduct the following from the state aid due
 31 1 to each school district pursuant to this chapter and shall

DETAIL: The Act was approved by the General Assembly on February 23, 2026, and signed by the Governor on February 26, 2026.

CODE: Aligns a date reference in 2026 Iowa Acts, [Senate File 2201](#) (Supplemental State Aid Act).

31 2 pay the amounts to the respective area education agencies on
 31 3 a quarterly basis from July 15 through April 15 during each
 31 4 school year for the purposes of providing services to students
 31 5 enrolled in nonpublic schools within the boundaries of the area
 31 6 education agency:

DETAIL: The Act was approved by the General Assembly on February 23, 2026, and signed by the Governor on February 26, 2026.

31 7 DIVISION XVIII
 31 8 HIGHER EDUCATION — CIVIC PROFICIENCY

31 9 Sec. 89. NEW SECTION 262.100 GENERAL EDUCATION
 31 10 REQUIREMENTS AND CORE CURRICULA — COURSES ON AMERICAN HISTORY
 31 11 AND AMERICAN GOVERNMENT.

CODE: Establishes new general education and core curriculum requirements for the BOR in American History and American Government. Requirements include:

31 12 1. The state board of regents shall require each institution
 31 13 of higher education governed by the board to establish as
 31 14 a requirement for the completion of any general education
 31 15 requirements or core curricula that an undergraduate student
 31 16 complete an introductory survey course in American history
 31 17 and an introductory survey course in American government. An
 31 18 institution shall assign a value of at least three semester
 31 19 hours of credit to each course. A course required by this
 31 20 section shall be a comprehensive survey of all American history
 31 21 and American government.
 31 22 2. A course required by this section shall fulfill the
 31 23 general education or core curriculum requirement for social
 31 24 sciences or humanities, as designated by the institution, that
 31 25 a student is required to complete as a condition of graduation.
 31 26 3. An institution shall provide equivalent credit toward
 31 27 the courses required by this section to a student transferring
 31 28 to the institution for previous coursework completed by the
 31 29 student that is substantially similar to a required course.
 31 30 4. This section does not apply to a student completing a
 31 31 degree program designated by an institution as a degree program
 31 32 of three years or less in duration.
 31 33 5. a. Annually, the center for cyclone civics at the Iowa
 31 34 state university of science and technology and the center
 31 35 for civic education at the university of northern Iowa shall
 32 1 designate courses at their respective institutions that satisfy
 32 2 the requirements of this section.
 32 3 b. The center for intellectual freedom at the state
 32 4 university of Iowa shall be the sole academic unit at the
 32 5 state university of Iowa responsible for offering courses that
 32 6 satisfy the requirements of this section.

- Expanding each Regents institution's undergraduate general education and core curriculum to include one three-credit introductory American history survey course and one three-credit introductory American government survey course. Applicable courses are required to be a comprehensive survey of all American history and American government.
- Required courses will fulfill the general education or core curriculum requirements for social sciences or humanities.
- Transfer students must receive equivalent credit for similar coursework.
- This requirement does not apply to students pursuing a degree program of three years or less in duration.
- The Iowa State University (ISU) Center for Cyclone Civics, and the University of Northern Iowa (UNI) Center for Civics Education must annually designate courses that satisfy the requirement.
- The SUI Center for Intellectual Freedom will be the sole academic unit responsible for offering courses that satisfy the requirement.

FISCAL IMPACT: The estimated cost to establish new general education and core curriculum requirements for the BOR in American History and American Government is estimated to be a minimum of \$2,100,000 annually beginning in FY 2029.

32 7 Sec. 90. APPLICABILITY. This division of this Act applies
 32 8 to undergraduate students beginning enrollment at institutions
 32 9 of higher education governed by the board of regents in
 32 10 academic years beginning on or after July 1, 2028.

Specifies that Division XVIII of the Bill applies to undergraduate students beginning enrollment at BOR institutions in academic years beginning on or after July 1, 2028.

32 11 DIVISION XIX
 32 12 CHARTER SCHOOLS — IPERS

32 13 Sec. 91. Section 97B.1A, subsection 8, paragraph a,
 32 14 subparagraph (13), if enacted by 2026 Iowa Acts, House File
 32 15 2754, section 69, is amended to read as follows:
 32 16 (13) Persons employed by a charter school established
 32 17 pursuant to chapter 256E, ~~subchapter 1~~, that satisfies all
 32 18 applicable requirements under federal law for participation in
 32 19 the retirement system.

CODE: 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), amends new Iowa Code section 97B.1A(8)(a)(13) to allow for continued Iowa Public Employees' Retirement System (IPERS) eligibility for all charter school employees.

DETAIL: House File 2754 consolidates current charter school Iowa Code chapters. The Act was approved by the General Assembly on April 27, 2026, and signed by the Governor on May 12, 2026.

32 20 Sec. 92. Section 97B.1A, subsection 9, paragraph a, Code
 32 21 2026, as amended by 2026 Iowa Acts, House File 2754, section
 32 22 70, if enacted, is amended to read as follows:
 32 23 a. "Employer" means the state of Iowa, the counties,
 32 24 municipalities, agencies, public school districts, charter
 32 25 schools established pursuant to chapter 256E, ~~subchapter~~
 32 26 ~~1~~, that satisfy all applicable requirements under federal
 32 27 law for participation in the retirement system, all
 32 28 political subdivisions, and all of their departments and
 32 29 instrumentalities, including area agencies on aging, other than
 32 30 those employing persons as specified in subsection 8, paragraph
 32 31 "b", subparagraph (7), and joint planning commissions created
 32 32 under chapter 28E or 28I.

CODE: 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), amends new Iowa Code section 97B.1A(9)(a) to allow for continued Iowa Public Employees' Retirement System (IPERS) eligibility for all charter school employees.

DETAIL: House File 2754 consolidates current charter school Iowa Code chapters, if enacted. The Act was approved by the General Assembly on April 27, 2026, and signed by the Governor on May 12, 2026.

32 33 Sec. 93. EFFECTIVE DATE. This division of this Act, being
 32 34 deemed of immediate importance, takes effect upon enactment.

Specifies that Division XIX of the Bill, which adopts corrective provisions to 2026 Iowa Acts, [House File 2754](#) (Private Schools and Charter Schools Act), is effective upon enactment.

32 35 Sec. 94. RETROACTIVE APPLICABILITY. This division of this
 33 1 Act applies retroactively to the effective date of 2026 Iowa

Specifies that Division XIX of the Bill, which adopts corrective provisions to 2026 Iowa Acts, [House File 2754](#)

33 2 Acts, House File 2754, if enacted.

(Private Schools and Charter Schools Act), applies retroactively to January 1, 2026, for tax years beginning on or after that date.

33 3 DIVISION XX
33 4 INCENTIVES — SCHOOL DISTRICTS

33 5 Sec. 95. Section 257.3, subsection 2, paragraph d, Code
33 6 2026, is amended to read as follows:
33 7 d. For purposes of this section, a reorganized school
33 8 district is one which absorbs at least thirty percent of the
33 9 enrollment of the school district affected by a reorganization
33 10 or dissolved during a dissolution and in which action to bring
33 11 about a reorganization or dissolution is initiated by a vote
33 12 of the board of directors or jointly by the affected boards of
33 13 directors to take effect on or after July 1, 2007, and on or
33 14 before July 1, ~~2024~~ 2035. Each district which initiated, by
33 15 a vote of the board of directors or jointly by the affected
33 16 boards, action to bring about a reorganization or dissolution
33 17 to take effect on or after July 1, 2007, and on or before July
33 18 1, ~~2024~~ 2035, shall certify the date and the nature of the
33 19 action taken to the department of education by January 1 of the
33 20 year in which the reorganization or dissolution takes effect.

CODE: Defines a reorganized school district that will qualify for school district reorganization incentives and extends the incentives to July 1, 2035.

33 21 Sec. 96. Section 257.11, subsection 2, paragraph c, Code
33 22 2026, is amended to read as follows:
33 23 c. Pupils attending class for all or a substantial portion
33 24 of a school day pursuant to a whole grade sharing agreement
33 25 executed under sections 282.10 through 282.12 shall be eligible
33 26 for supplementary weighting pursuant to this subsection. A
33 27 school district which executes a whole grade sharing agreement
33 28 and which adopts a resolution jointly with other affected
33 29 boards to study the question of undergoing a reorganization
33 30 or dissolution to take effect on or before July 1, ~~2024~~ 2035,
33 31 shall receive a weighting of one-tenth of the percentage of
33 32 the pupil's school day during which the pupil attends classes
33 33 in another district, attends classes taught by a teacher who
33 34 is jointly employed under section 280.15, or attends classes
33 35 taught by a teacher who is employed by another school district.
34 1 A district shall be eligible for supplementary weighting
34 2 pursuant to this paragraph for a maximum of three years.
34 3 Receipt of supplementary weighting for a second and third year

CODE: Provides that pupils that are included in a whole grade sharing agreement, as defined, are eligible for supplementary weighting and extends the incentives to July 1, 2035.

34 4 shall be conditioned upon submission of information resulting
 34 5 from the study to the school budget review committee indicating
 34 6 progress toward the objective of reorganization on or before
 34 7 July 1, ~~2024~~ 2035.

34 8 Sec. 97. Section 257.11A, subsections 1 and 2, Code 2026,
 34 9 are amended to read as follows:
 34 10 1. In determining weighted enrollment under section 257.6,
 34 11 if the board of directors of a school district has approved a
 34 12 contract for sharing pursuant to section 257.11 and the school
 34 13 district has approved an action to bring about a reorganization
 34 14 to take effect on and after July 1, 2007, and on or before July
 34 15 1, ~~2024~~ 2035, the reorganized school district shall include,
 34 16 for a period of three years following the effective date of
 34 17 the reorganization, additional pupils added by the application
 34 18 of the supplementary weighting plan, equal to the pupils added
 34 19 by the application of the supplementary weighting plan in the
 34 20 year preceding the reorganization. For the purposes of this
 34 21 subsection, the weighted enrollment for the period of three
 34 22 years following the effective date of reorganization shall
 34 23 include the supplementary weighting in the base year used for
 34 24 determining the combined district cost for the first year of
 34 25 the reorganization. However, the weighting shall be reduced by
 34 26 the supplementary weighting added for a pupil whose residency
 34 27 is not within the reorganized district.

34 28 2. For purposes of this section, a reorganized district is
 34 29 one in which the reorganization was approved in an election
 34 30 pursuant to sections 275.18 and 275.20 and takes effect on or
 34 31 after July 1, 2007, and on or before July 1, ~~2024~~ 2035. Each
 34 32 district which initiates, by a vote of the board of directors
 34 33 or jointly by the affected boards, action to bring about a
 34 34 reorganization or dissolution to take effect on or after July
 34 35 1, 2007, and on or before July 1, ~~2024~~ 2035, shall certify the
 35 1 date and the nature of the action taken to the department of
 35 2 education by January 1 of the year in which the reorganization
 35 3 or dissolution takes effect.

CODE: Provides that a school district is eligible for supplementary weighting if the school district meets reorganization guidelines and extends the incentives to July 1, 2035.

CODE: Defines the eligibility of a reorganized district and extends the availability of reorganization incentives to July 1, 2035.

FISCAL IMPACT: The estimated fiscal impact of the reorganization incentives is currently unknown and will depend on the number of districts eligible to receive supplementary weighting for whole grade sharing and joint employment, as well as the number of districts that start or continue to make progress toward reorganization. All reorganization incentives will be calculated and distributed through the school aid formula. \$2,500,000 was appropriated in 2026 Iowa Acts, [House File 2783](#) (FY 2027 Education Appropriations Bill).

35 5 EXTRACURRICULAR INTERSCHOLASTIC ELIGIBILITY

35 6 Sec. 98. 2026 Iowa Acts, House File 2591, sections 4, 5, and
 35 7 6, if enacted, are amended to read as follows:
 35 8 SEC. 4. EMERGENCY RULES. The state board of education shall
 35 9 adopt emergency rules under section 17A.4, subsection 3, and
 35 10 section 17A.5, subsection 2, paragraph “b”, to implement the
 35 11 section of this Act amending section 256.7. The rules shall
 35 12 be effective ~~no later than~~ August 1, 2026. Any rules adopted
 35 13 in accordance with this section shall also be published as a
 35 14 notice of intended action as provided in section 17A.4.
 35 15 SEC. 5. EFFECTIVE DATE. The following take effect August
 35 16 1, 2026:
 35 17 1. The section of this Act amending section 256.7.
 35 18 ~~—1. 2. The section of this Act amending section 256.46.~~
 35 19 ~~—2. 3. The section of this Act amending section 282.18.~~
 35 20 SEC. 6. EFFECTIVE DATE. The following, being deemed of
 35 21 immediate importance, take takes effect upon enactment:
 35 22 ~~—1. The section of this Act amending section 256.7.~~
 35 23 ~~—2. The section of this Act requiring emergency rulemaking.~~

35 24 Sec. 99. EFFECTIVE DATE. This division of this Act, being
 35 25 deemed of immediate importance, takes effect upon enactment.

35 26 Sec. 100. RETROACTIVE APPLICABILITY. This division of this
 35 27 Act applies retroactively to the enactment date of 2026 Iowa
 35 28 Acts, House File 2591, if enacted.

35 29 DIVISION XXII
 35 30 LEVY INCREASE

35 31 Sec. 101. SCHOOL DISTRICT CASH RESERVE LEVY INCREASE —
 35 32 SCHOOL BUDGET YEAR 2026-2027.
 35 33 1. For the school budget year beginning July 1, 2026, a
 35 34 school district for which the taxable value used to calculate

CODE: Modifies the effective date of Section 4 in 2026 Iowa Acts, [House File 2591](#) (Extracurricular Athletics, Open Enrollment and Eligibility Bill), from effective upon enactment to August 1, 2026.

DETAIL: This Section requires the State Board of Education to adopt emergency rules under Iowa Code section [17A.4](#) and Iowa Code section [17A.5](#) to allow students enrolled in grade eight to participate in any extracurricular interscholastic athletic contest or competition provided by a school district, nonpublic school, or charter school on the same basis as students enrolled in grades nine through 12.

NOTE: 2026 Iowa Acts, House File 2591, was approved by the General Assembly on April 14, 2026.

Specifies that Division XXI of the Bill, related to extracurricular interscholastic eligibility is effective upon enactment.

Specifies that Division XXI of the Bill related to extracurricular interscholastic eligibility applies retroactively to the enactment of 2026 Iowa Acts, [House File 2591](#) (Extracurricular Athletics, Open Enrollment and Eligibility Bill), if enacted.

DETAIL: The Bill was approved by the General Assembly on April 14, 2026.

CODE: Allows a defined school district, for the school budget year beginning July 1, 2026 (FY 2027), and subject to defined circumstances in the Bill, to adjust its levy rates.

35 35 school district property taxes for the school budget year
36 1 beginning July 1, 2025, was reduced by one hundred million
36 2 dollars or more due to a correction to the taxable value of
36 3 a single property within the school district made during the
36 4 school budget year beginning July 1, 2025, may increase the
36 5 school district's proposed cash reserve levy under section
36 6 298.10 to an amount that exceeds the limitations of section
36 7 298.10, if the district complies with subsection 2.
36 8 2. A school district that increases its cash reserve levy
36 9 pursuant to this section shall also reduce one or more other
36 10 property tax levies of the school district, including the
36 11 district management levy under section 298.4, by a total amount
36 12 equal to or greater than the increase in the cash reserve
36 13 levy so that the total property tax dollars for all property
36 14 tax levies of the school district does not exceed the school
36 15 district's combined amount of property tax dollars determined
36 16 under section 24.2A, subsection 2, paragraph "b", subparagraph
36 17 (3).
36 18 3. A school district that wishes to adjust its levy rates
36 19 pursuant to this section shall notify the department of
36 20 management in a manner prescribed by the department. Following
36 21 receipt of the notice from the school district, the department
36 22 of management shall adjust the school district's property tax
36 23 levy rates as necessary to implement this section.

36 24 Sec. 102. EFFECTIVE DATE. This division of this Act, being
36 25 deemed of immediate importance, takes effect upon enactment.

Specifies that Division XXII of the Bill related to a school district cash reserve levy increase is effective upon enactment.

Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Current Law FY 2027 (3)	Final Action FY 2027 (4)	Net Total FY 2027 (5)
<u>Administrative Services, Department of</u>					
Administrative Services					
Volunteer EMS Provider Death Benefit	\$ 100,000	\$ 0	\$ 0	\$ 0	\$ 0
State Accounting Trust Accounts					
Federal Cash Management - Standing	\$ 2,963,156	\$ 54,182	\$ 54,182	\$ 0	\$ 54,182
Unemployment Compensation - Standing	903,501	421,655	421,655	0	421,655
State Accounting Trust Accounts	\$ 3,866,657	\$ 475,837	\$ 475,837	\$ 0	\$ 475,837
Total Administrative Services, Department of	\$ 3,966,657	\$ 475,837	\$ 475,837	\$ 0	\$ 475,837
<u>Agriculture and Land Stewardship, Dept of</u>					
Agriculture and Land Stewardship					
Renewable Fuels Infrastructure Fund*	\$ 0	\$ 0	\$ 5,000,000	\$ -5,000,000	\$ 0
Total Agriculture and Land Stewardship, Dept of	\$ 0	\$ 0	\$ 5,000,000	\$ -5,000,000	\$ 0
<u>Education, Department of</u>					
Education, Dept. of					
State Foundation School Aid	\$ 3,785,535,412	\$ 3,882,825,461	\$ 3,981,681,713	\$ -25,000,000	\$ 3,956,681,713
Nonpublic School Transportation	8,992,865	8,997,091	14,005,269	-5,008,178	8,997,091
Sac and Fox Settlement Education	100,000	100,000	100,000	0	100,000
Instructional Support	0	0	14,800,000	-14,800,000	0
Education Savings Accounts - Standing	218,048,012	327,859,472	349,646,976	0	349,646,976
Charter Schools - Standing	6,477,202	12,290,760	19,103,710	0	19,103,710
HF 2754 - Charter Schools	0	0	1,300,000	0	1,300,000
Education Support Personnel Salary Supplement	14,000,000	0	7,000,000	0	7,000,000
Total Education, Department of	\$ 4,033,153,491	\$ 4,232,072,784	\$ 4,387,637,668	\$ -44,808,178	\$ 4,342,829,490
<u>Executive Council</u>					
Executive Council					
Court Costs	\$ 418,290	\$ 56,455	\$ 56,455	\$ 0	\$ 56,455
Public Improvements	0	9,575	9,575	0	9,575
Drainage Assessment	153,870	19,367	19,367	0	19,367
Total Executive Council	\$ 572,160	\$ 85,397	\$ 85,397	\$ 0	\$ 85,397

Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Current Law FY 2027 (3)	Final Action FY 2027 (4)	Net Total FY 2027 (5)
<u>Legislative Branch</u>					
Legislative Branch					
Legislative Branch	\$ 39,278,474	\$ 42,070,813	\$ 42,000,000	\$ 0	\$ 42,000,000
Total Legislative Branch	\$ 39,278,474	\$ 42,070,813	\$ 42,000,000	\$ 0	\$ 42,000,000
<u>Health and Human Services, Department of</u>					
Health and Human Services					
MHDS Regional Services Fund	\$ 134,421,714	\$ 134,694,168	\$ 0	\$ 0	\$ 0
Rent Reimbursement	11,310,164	13,320,000	13,320,000	0	13,320,000
Behavioral Health Fund - Standing	0	0	136,823,208	0	136,823,208
Total Health and Human Services, Department of	\$ 145,731,878	\$ 148,014,168	\$ 150,143,208	\$ 0	\$ 150,143,208
<u>Management, Department of</u>					
Management, Dept. of					
Technology Reinvestment Fund*	\$ 0	\$ 0	\$ 17,500,000	\$ -17,500,000	\$ 0
State Appeal Board Claims	24,751,878	4,504,630	4,504,630	0	4,504,630
Special Olympics Fund	100,000	100,000	100,000	0	100,000
Transportation Equity Fund	31,098,570	32,653,499	33,306,569	0	33,306,569
Total Management, Department of	\$ 55,950,448	\$ 37,258,129	\$ 55,411,199	\$ -17,500,000	\$ 37,911,199
<u>Public Defense, Department of</u>					
Public Defense, Dept. of					
Compensation and Expense	\$ 186,475	\$ 342,556	\$ 342,556	\$ 0	\$ 342,556
Total Public Defense, Department of	\$ 186,475	\$ 342,556	\$ 342,556	\$ 0	\$ 342,556
<u>Public Safety, Department of</u>					
Public Safety, Dept. of					
DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000

Unassigned Standings General Fund

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Current Law FY 2027 (3)	Final Action FY 2027 (4)	Net Total FY 2027 (5)
Revenue, Department of					
Revenue, Dept. of					
Homestead Tax Credit Aid	\$ 162,196,053	\$ 162,524,423	\$ 174,100,000	\$ 0	\$ 174,100,000
Elderly & Disabled Tax Credit	3,540,013	4,327,772	3,500,000	0	3,500,000
Ag Land Tax Credit	38,988,014	39,100,000	39,100,000	0	39,100,000
Comm & Industrial Prop Tax Replacement	50,770,795	36,667,901	22,561,071	0	22,561,071
Business Property Tax Credit	119,515,656	125,000,000	125,000,000	0	125,000,000
Barrel Tax Refunds	2,885,487	2,000,000	2,000,000	0	2,000,000
Total Revenue, Department of	\$ 377,896,019	\$ 369,620,096	\$ 366,261,071	\$ 0	\$ 366,261,071
Total Unassigned Standings	\$ 4,661,735,602	\$ 4,834,939,780	\$ 5,012,356,936	\$ -67,308,178	\$ 4,945,048,758

Note: The standing appropriation from the General Fund to the Renewable Fuels Infrastructure Fund was suspended in SF 2484 (Infrastructure Appropriations Bill). The Standing appropriation from the General Fund to the Technology Reinvestment Fund was repealed in HF 1028 (Department of Management, Records, Funds, and Contracts Bill).

Unassigned Standings Other Funds

	Actual FY 2025 (1)	Estimated Net FY 2026 (2)	Final Action FY 2027 (3)	Page and Line # (4)
<u>Health and Human Services, Department of</u>				
Health and Human Services				
Double-up Food Bucks - SWRF	\$ 0	\$ 0	\$ 1,000,000	PG 3 LN 20
Medicaid Mgmt Info. Sys. - HHS IT	0	0	31,000,000	PG 2 LN 19
Info Tech Modernization Proj. - HHS IT	0	0	30,500,000	PG 2 LN 23
Child Support Services IT - HHS IT	0	0	34,000,000	PG 2 LN 25
Public Assistance IT Costs - HHS IT	0	0	5,000,000	PG 2 LN 27
Total Health and Human Services, Department of	\$ 0	\$ 0	\$ 101,500,000	
<u>Regents, Board of</u>				
Regents, Board of				
Pediatric Cancer Research - SWRF	\$ 0	\$ 0	\$ 3,000,000	PG 22 LN 17
Total Regents, Board of	\$ 0	\$ 0	\$ 3,000,000	
Total Unassigned Standings	\$ 0	\$ 0	\$ 104,500,000	

*The appropriation for Pediatric Cancer Research is contingent upon the enactment of SF 2480 (Taxation of Vapor Products, Appropriations Bill).