

**NINETY-FIRST GENERAL ASSEMBLY  
2026 REGULAR SESSION  
DAILY  
SENATE CLIP SHEET**

**February 24, 2026**

**Clip Sheet Summary**

Displays all amendments, fiscal notes, and conference committee reports for previous day.

<b>Bill</b>	<b>Amendment</b>	<b>Action</b>	<b>Sponsor</b>
<a href="#">SF 2186</a> .....	<a href="#">S-5020</a> .....	Adopted	JEFF REICHMAN
<a href="#">SF 2201</a> .....	<a href="#">S-5018</a> .....	Concurred	RECEIVED FROM THE HOUSE
<a href="#">SF 2219</a> .....	<a href="#">S-5022</a> .....	Lost	MIKE ZIMMER
<a href="#">SF 2219</a> .....	<a href="#">S-5023</a> .....	Adopted	LYNN EVANS
<a href="#">SF 2263</a> .....	<a href="#">S-5021</a> .....	Filed	JASON SCHULTZ
<a href="#">SF 2289</a> .....	<a href="#">S-5019</a> .....	Adopted	DAN DAWSON
<a href="#">SF 2411</a> .....	<a href="#">S-5024</a> .....	Filed	JASON SCHULTZ

**Fiscal Notes**

[Invasion of Privacy, Attempt](#)

[Reemployment Case Management and Unemployment Insurance Processing](#)

[Supplemental State Aid](#)

[Crimes Against Judicial Officers and Professional Permits to Carry](#)

[Gambling, State Building Code, and Residential Care Facilities](#)

SENATE FILE 2186

S-5020

- 1 Amend Senate File 2186 as follows:
- 2 1. Page 1, before line 1 by inserting:
- 3 <Section 1. Section 598C.102, subsection 19, paragraph a,
- 4 Code 2026, is amended to read as follows:
- 5 a. Active and reserve components of the army, navy, air
- 6 force, marine corps, space force, or coast guard of the United
- 7 States; the United States merchant marine; the commissioned
- 8 corps of the United States public health service; or the
- 9 commissioned corps of the national oceanic and atmospheric
- 10 administration of the United States.>
- 11 2. Page 1, line 26, after <corps,> by inserting <space
- 12 force,>
- 13 3. Title page, by striking lines 1 and 2 and inserting
- 14 <An Act relating to child custody and visitation for parents
- 15 subject to deployments.>
- 16 4. By renumbering as necessary.

By JEFF REICHMAN

S-5020 FILED FEBRUARY 23, 2026

ADOPTED

HOUSE AMENDMENT TO  
SENATE FILE 2201

S-5018

1 Amend Senate File 2201, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. By striking everything after the enacting clause and  
4 inserting:

5 <DIVISION I

6 STATE AND CATEGORICAL PERCENTS OF GROWTH AND PROPERTY TAX  
7 REPLACEMENT PAYMENTS

8 Section 1. Section 257.8, subsections 1 and 2, Code 2026,  
9 are amended to read as follows:

10 1. *State percent of growth.* ~~The state percent of growth for~~  
11 ~~the budget year beginning July 1, 2023, is three percent.~~ The  
12 state percent of growth for the budget year beginning July 1,  
13 2024, is two and one-half percent. The state percent of growth  
14 for the budget year beginning July 1, 2025, is two percent.  
15 The state percent of growth for the budget year beginning July  
16 1, 2026, is two percent. The state percent of growth for each  
17 subsequent budget year shall be established by statute which  
18 shall be enacted within thirty days of the transmission of the  
19 governor's budget required by February 1 under section 8.21  
20 during the regular legislative session beginning in the base  
21 year.

22 2. *Categorical state percent of growth.* ~~The categorical~~  
23 ~~state percent of growth for the budget year beginning July~~  
24 ~~1, 2023, is three percent.~~ The categorical state percent of  
25 growth for the budget year beginning July 1, 2024, is two and  
26 one-half percent. The categorical state percent of growth for  
27 the budget year beginning July 1, 2025, is two percent, except  
28 for calculating the appropriation to the transportation equity  
29 fund under section 257.16C. The categorical state percent of  
30 growth for purposes of calculating the appropriation to the  
31 transportation equity fund under section 257.16C for the budget  
32 year beginning July 1, 2025, is five percent. The categorical  
33 state percent of growth for the budget year beginning July 1,  
34 2026, is two percent. The categorical state percent of growth  
35 for each budget year shall be established by statute which

1 shall be enacted within thirty days of the transmission of the  
2 governor's budget required by February 1 under section 8.21  
3 during the regular legislative session beginning in the base  
4 year. The categorical state percent of growth may include  
5 state percents of growth for the teacher salary supplement, the  
6 professional development supplement, the early intervention  
7 supplement, the teacher leadership supplement, and for budget  
8 years beginning on or after July 1, 2020, transportation equity  
9 aid payments under section 257.16C.

10 Sec. 2. Section 257.16B, subsections 1 and 2, Code 2026, are  
11 amended to read as follows:

12 1. For each fiscal year beginning on or after July 1, 2023  
13 2024, there is appropriated from the general fund of the state  
14 to the department of education an amount necessary to make all  
15 school district property tax replacement payments under this  
16 section, as calculated in subsection 2.

17 2. ~~a. (1) For the budget year beginning July 1, 2023,~~  
18 ~~the amount of each school district's property tax replacement~~  
19 ~~payment shall be the product of the school district's weighted~~  
20 ~~enrollment for the budget year multiplied by the per pupil~~  
21 ~~property tax replacement amount for the budget year calculated~~  
22 ~~under subparagraph (2).~~

23 ~~(2) The per pupil property tax replacement amount for the~~  
24 ~~budget year beginning July 1, 2023, is equal to the sum of one~~  
25 ~~hundred fifty-three dollars plus the difference between the~~  
26 ~~following:~~

27 ~~(a) The regular program state cost per pupil for the budget~~  
28 ~~year beginning July 1, 2023, multiplied by one hundred percent~~  
29 ~~less the regular program foundation base per pupil percentage~~  
30 ~~pursuant to section 257.1 for the budget year beginning July~~  
31 ~~1, 2023.~~

32 ~~(b) The regular program state cost per pupil for the budget~~  
33 ~~year beginning July 1, 2021, multiplied by one hundred percent~~  
34 ~~less the regular program foundation base per pupil percentage~~  
35 ~~pursuant to section 257.1 for the budget year beginning July~~

1 ~~1, 2023.~~

2 ~~b.~~ a. (1) For the budget year beginning July 1, 2024,  
3 the amount of each school district's property tax replacement  
4 payment shall be the product of the school district's weighted  
5 enrollment for the budget year multiplied by the per pupil  
6 property tax replacement amount for the budget year calculated  
7 under subparagraph (2).

8 (2) The per pupil property tax replacement amount for the  
9 budget year beginning July 1, 2024, is equal to the sum of one  
10 hundred fifty-three dollars plus the difference between the  
11 following:

12 (a) The regular program state cost per pupil for the budget  
13 year beginning July 1, 2024, multiplied by one hundred percent  
14 less the regular program foundation base per pupil percentage  
15 pursuant to section 257.1 for the budget year beginning July  
16 1, 2024.

17 (b) The regular program state cost per pupil for the budget  
18 year beginning July 1, 2021, multiplied by one hundred percent  
19 less the regular program foundation base per pupil percentage  
20 pursuant to section 257.1 for the budget year beginning July  
21 1, 2024.

22 ~~e.~~ b. (1) For ~~each~~ the budget year beginning ~~on or after~~  
23 July 1, 2025, the amount of each school district's property  
24 tax replacement payment shall be the product of the school  
25 district's weighted enrollment for the budget year multiplied  
26 by the per pupil property tax replacement amount for the budget  
27 year calculated under subparagraph (2).

28 (2) The per pupil property tax replacement amount for  
29 the budget ~~years~~ year beginning ~~on or after~~ July 1, 2025, is  
30 equal to the sum of one hundred fifty-three dollars plus the  
31 difference between the following:

32 (a) The regular program state cost per pupil for the budget  
33 year beginning July 1, 2025, multiplied by one hundred percent  
34 less the regular program foundation base per pupil percentage  
35 pursuant to section 257.1 for the ~~applicable~~ budget year under

1 ~~this paragraph~~ beginning July 1, 2025.

2 (b) The regular program state cost per pupil for the budget  
3 year beginning July 1, 2021, multiplied by one hundred percent  
4 less the regular program foundation base per pupil percentage  
5 pursuant to section 257.1 for the ~~applicable~~ budget year under  
6 ~~this paragraph~~ beginning July 1, 2025.

7 c. (1) For each budget year beginning on or after July  
8 1, 2026, the amount of each school district's property  
9 tax replacement payment shall be the product of the school  
10 district's weighted enrollment for the budget year multiplied  
11 by the per pupil property tax replacement amount for the budget  
12 year calculated under subparagraph (2).

13 (2) The per pupil property tax replacement amount for budget  
14 years beginning on or after July 1, 2026, is equal to the sum  
15 of one hundred fifty-three dollars plus the difference between  
16 the following:

17 (a) The regular program state cost per pupil for the budget  
18 year beginning July 1, 2026, multiplied by one hundred percent  
19 less the regular program foundation base per pupil percentage  
20 pursuant to section 257.1 for the applicable budget year under  
21 this paragraph.

22 (b) The regular program state cost per pupil for the budget  
23 year beginning July 1, 2021, multiplied by one hundred percent  
24 less the regular program foundation base per pupil percentage  
25 pursuant to section 257.1 for the applicable budget year under  
26 this paragraph.

27 Sec. 3. CODE SECTION 257.8 — IMPLEMENTATION. The  
28 requirement of section 257.8, subsection 1, regarding the  
29 enactment of bills establishing the regular program state  
30 percent of growth within thirty days of the submission in the  
31 year preceding the base year of the governor's budget does not  
32 apply to this division of this Act.

33 Sec. 4. EFFECTIVE DATE. This division of this Act, being  
34 deemed of immediate importance, takes effect upon enactment.



1 July 1, 2026, and ending June 30, 2027, the following amount,  
2 or so much thereof as is necessary, to be used for the purposes  
3 designated:

4 To supplement education support personnel compensation:  
5 ..... \$ 7,000,000

6 2. Moneys appropriated in this section are miscellaneous  
7 income as defined in section 257.2 and shall not be included  
8 in any computation of district cost under chapter 257 for any  
9 budget year.

10 3. Moneys appropriated in this section shall be used to  
11 provide a funding supplement to each school district during the  
12 fiscal year beginning July 1, 2026, to supplement education  
13 support personnel compensation.

14 4. In order to receive the funding supplement, a school  
15 district shall first report to the department of education  
16 on or before July 1, 2026, the number of education support  
17 personnel employed by the school district, including all  
18 other information related to such personnel required by the  
19 department of education. Each school district's funding  
20 supplement amount shall be equal to \$7,000,000 multiplied by  
21 the quotient of the school district's budget enrollment for the  
22 budget year beginning July 1, 2025, divided by the statewide  
23 total budget enrollment for the budget year beginning July 1,  
24 2025.

25 5. For purposes of this section, "education support  
26 personnel" means regular and part-time employees of a school  
27 district who are not salaried.

28 6. The payment of funding supplement amounts under this  
29 section shall be paid by the department of education at the  
30 same time and in the same manner as foundation aid is paid  
31 under section 257.16 for the fiscal year beginning July 1,  
32 2026, and may be included in the payment of state aid under  
33 section 257.16, subsection 2.

34  
35

DIVISION V  
SCHOOL DISTRICT ENROLLMENT AND BUDGETING

1     Sec. 10. Section 256.12, subsection 2, paragraph c, Code  
2 2026, is amended to read as follows:

3     c. A local school district providing services pursuant to  
4 this subsection shall submit an accounting to the department  
5 of education by August 1 following the school year for the  
6 actual costs of the special education programs and services  
7 provided. The department shall review and approve or modify  
8 the accounting by September 1 and shall notify the department  
9 of administrative services of the approved accounting amount.  
10 The department of administrative services shall adjust the  
11 September payment to the local school district for the next  
12 fiscal year by the difference between the amount generated  
13 by the weighting for the provision of services to nonpublic  
14 school students, as provided in this subsection, and the  
15 amount of the actual costs as reflected in the local school  
16 district's accounting. Any amount paid by the department of  
17 administrative services shall be deducted ~~monthly~~ quarterly  
18 from the state foundation aid paid under section 257.16 during  
19 that fiscal year to all school districts in the state. The  
20 portion of the total amount of the approved accounting amount  
21 that shall be deducted from the state aid of a school district  
22 shall be the same as the ratio that the budget enrollment for  
23 the budget year of the school district bears to the total  
24 budget enrollment in the state for that budget year.

25     Sec. 11. Section 257.6, subsection 1, paragraphs b and c,  
26 Code 2026, are amended to read as follows:

27     b. A school district shall certify its actual enrollment  
28 to the department of education by October 15 of each year, and  
29 the department shall promptly forward the information to the  
30 department of management, but not later than thirty days after  
31 certification.

32     c. The department of management shall adjust the enrollment  
33 of the school district for the audit year based upon reports  
34 filed under section 11.6, and shall further adjust the budget  
35 of the second year succeeding the audit year for the property

1 tax and state aid portions of the reported differences in  
2 enrollments for the ~~year succeeding the audit year~~ fiscal year  
3 two years prior to the budget year.

4 Sec. 12. Section 257.6, subsection 2, Code 2026, is amended  
5 to read as follows:

6 2. *Basic enrollment.*

7 a. Basic enrollment for a budget year is the average of  
8 a district's actual enrollment for the base year, determined  
9 on the date specified under subsection 1, and the district's  
10 adjusted enrollment for the base year, determined on the date  
11 specified under subsection 7. Basic enrollment for the base  
12 year is the average of a district's actual enrollment for the  
13 year preceding the base year, determined on the date specified  
14 under subsection 1, and the district's adjusted enrollment  
15 for the year preceding the base year, determined on the date  
16 specified under subsection 7.

17 b. If the department of education discovers any discrepancy  
18 or disputes the basic enrollment count certified under  
19 subsection 2, or the adjusted enrollment count certified under  
20 subsection 7, the department shall notify the school district  
21 and the school district shall have five business days from the  
22 date of notification by the department to voluntarily resolve  
23 such dispute or discrepancy. Failure by a school district to  
24 timely resolve such dispute or discrepancy shall result in the  
25 department of education making a final determination of such  
26 enrollment counts for the school district.

27 Sec. 13. Section 257.6, Code 2026, is amended by adding the  
28 following new subsection:

29 NEW SUBSECTION. 7. *Adjusted enrollment.*

30 a. Adjusted enrollment is determined annually on January  
31 15, or the third Monday in January if January 15 falls on  
32 a Saturday or Sunday, and includes the same categories of  
33 pupils used to determine actual enrollment under subsection 1,  
34 paragraph "a".

35 b. A school district shall certify its adjusted enrollment

1 to the department of education by January 30 of each year, and  
2 the department shall promptly forward the information to the  
3 department of management, but not later than twenty-one days  
4 after certification.

5 c. The department of management shall adjust the basic  
6 enrollment of the school district for the audit year based upon  
7 reports filed under section 11.6, and shall further adjust the  
8 budget of the second year succeeding the audit year for the  
9 property tax and state aid portions of the reported differences  
10 in such enrollments for the fiscal year two years prior to the  
11 budget year.

12 Sec. 14. Section 257.16, subsection 2, Code 2026, is amended  
13 to read as follows:

14 2. All state aids paid under this chapter, unless otherwise  
15 stated, shall be paid in ~~monthly~~ quarterly installments  
16 beginning on ~~September 15~~ or about July 15 of a budget year  
17 and ending on or about ~~June~~ April 15 of the budget year as  
18 determined by the department of management, taking into  
19 consideration the relative budget ~~and of the state,~~ cash  
20 position of the state resources, and the timing of enactment of  
21 legislation affecting school district budgets.

22 Sec. 15. Section 257.16B, subsection 3, Code 2026, is  
23 amended to read as follows:

24 3. School district property tax replacement payments shall  
25 be paid by the department of education at the same time and in  
26 the same manner as foundation aid is paid under section 257.16  
27 and may be included in the ~~monthly~~ quarterly payment of state  
28 aid under section 257.16, subsection 2.

29 Sec. 16. Section 257.16C, subsection 5, paragraph b, Code  
30 2026, is amended to read as follows:

31 b. Transportation equity aid payments and transportation  
32 base funding payments shall be paid at the same time and in the  
33 same manner as foundation aid is paid under section 257.16, and  
34 may be included in the ~~monthly~~ quarterly payment of state aid  
35 under section 257.16, subsection 2.

1     Sec. 17. Section 257.35, subsection 1, paragraph a,  
2 subparagraph (3), unnumbered paragraph 1, Code 2026, is amended  
3 to read as follows:

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

11     Sec. 18. Section 257.35, subsection 1, paragraph a, Code  
12 2026, is amended by adding the following new subparagraph:

13     NEW SUBPARAGRAPH. (4) For the fiscal year beginning July  
14 1, 2027, and each fiscal year thereafter, the department of  
15 management shall deduct the following from the state aid due  
16 to each school district pursuant to this chapter and shall  
17 pay the amounts to the respective area education agencies on  
18 a quarterly basis from July 15 to April 15 during each school  
19 year:

20     (a) The area education agency teacher salary supplement  
21 district cost.

22     (b) The amount due to the area education agency as the  
23 result of supplementary weighting for shared operational  
24 functions under section 257.11, subsection 5, paragraph "e".

25     Sec. 19. Section 257.35, subsection 21, unnumbered  
26 paragraph 1, Code 2026, is amended to read as follows:

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

1     Sec. 20. Section 257.35, Code 2026, is amended by adding the  
2 following new subsection:

3     NEW SUBSECTION. 21A. For the fiscal year beginning July  
4 1, 2027, and each fiscal year thereafter, the director of the  
5 department of management may deduct the following from the  
6 state aid due to each school district pursuant to this chapter  
7 and shall pay the amounts to the respective area education  
8 agencies on a quarterly basis from July 15 through April 15  
9 during each school year for the purposes of providing services  
10 to students enrolled in nonpublic schools within the boundaries  
11 of the area education agency:

12     a. The amount calculated for media services for the school  
13 district that is attributable to the number of students  
14 enrolled in nonpublic schools within the school district who  
15 are provided with media services by an area education agency.

16     b. The amount calculated for educational services for the  
17 school district that is attributable to the number of students  
18 enrolled in nonpublic schools within the school district who  
19 are provided with educational services by an area education  
20 agency.

21     Sec. 21. Section 282.31, subsection 1, paragraph a, Code  
22 2026, is amended to read as follows:

23     a. A child who lives in a facility pursuant to section  
24 282.30, subsection 1, paragraph "a", and who is not enrolled  
25 in the educational program of the district of residence of  
26 the child, shall receive appropriate educational services.  
27 The area education agency shall submit a proposed program and  
28 budget to the department of education by January 1 for the next  
29 succeeding school year. The department of education shall  
30 review and approve or modify the program and proposed budget  
31 and shall notify the department of administrative services and  
32 the area education agency of its action by February 1. The  
33 department of administrative services shall pay the approved  
34 budget amount for an area education agency in ~~monthly~~ quarterly  
35 installments beginning ~~September~~ July 15 and ending ~~June~~ April

1 15 of the next succeeding school year. The installments shall  
2 be as nearly equal as possible as determined by the department  
3 of management, taking into consideration the relative budget  
4 ~~and~~ of the state, cash position of the state's resources,  
5 and the timing of enactment of legislation affecting area  
6 education agency budgets. The department of administrative  
7 services shall transfer the approved budget amount for an area  
8 education agency from the moneys appropriated under section  
9 257.16 and make the payment to the area education agency. The  
10 area education agency shall submit an accounting for the actual  
11 cost of the program to the department of education by August  
12 1 of the following school year. The department shall review  
13 and approve or modify all expenditures incurred in compliance  
14 with the guidelines pursuant to section 256.7, subsection 10,  
15 and shall notify the department of administrative services of  
16 the approved accounting amount. The approved accounting amount  
17 shall be compared with any amounts paid by the department of  
18 administrative services to the area education agency and any  
19 differences added to or subtracted from the October payment  
20 made under this paragraph for the next school year. Any amount  
21 paid by the department of administrative services shall be  
22 deducted ~~monthly~~ quarterly from the state foundation aid paid  
23 under section 257.16 to all school districts in the state  
24 during the subsequent fiscal year. The portion of the total  
25 amount of the approved budget that shall be deducted from the  
26 state aid of a school district shall be the same as the ratio  
27 that the budget enrollment for the budget year of the school  
28 district bears to the total budget enrollment in the state for  
29 that budget year in which the deduction is made.

30 Sec. 22. Section 282.31, subsection 1, paragraph b,  
31 subparagraph (2), Code 2026, is amended to read as follows:

32 (2) However, on June 30 of a school year, if the board  
33 of directors of a school district determines that the number  
34 of days for which a school district generated funding for  
35 children under this paragraph "b" who were counted in the

1 basic enrollment of the school district in that school year in  
2 accordance with section 257.6, subsection 1, is less than the  
3 sum of the number of days enrolled for all children enrolled  
4 in the school district under this paragraph "b" during the  
5 school year, the secretary of the school district may submit  
6 a claim to the department of education by August 1 following  
7 the school year for an amount equal to the district cost per  
8 pupil of the district for the previous school year multiplied  
9 by the quotient of the excess number of enrolled days for  
10 children under this paragraph "b" divided by the number of days  
11 in the district's board-approved calendar for the previous  
12 year. The amount of the claim shall be paid by the department  
13 of administrative services to the school district by October  
14 1. The department of administrative services shall transfer  
15 the total amount of the approved claim of a school district  
16 from the moneys appropriated under section 257.16 and the  
17 amount paid shall be deducted ~~monthly~~ quarterly from the state  
18 foundation aid paid to all school districts in the state during  
19 the remainder of the subsequent fiscal year in the manner  
20 provided in paragraph "a".

21 Sec. 23. Section 282.31, subsection 3, Code 2026, is amended  
22 to read as follows:

23 3. The actual special education instructional costs,  
24 including transportation, for a child who requires special  
25 education shall be paid by the department of administrative  
26 services to the school district in which the facility or  
27 home is located, only when a district of residence cannot be  
28 determined, and the child was not included in the weighted  
29 enrollment of any district pursuant to section 256B.9, and the  
30 payment pursuant to subsection 2, paragraph "a", was not made  
31 by any district. The district shall submit a proposed program  
32 and budget to the department of education by January 1 for the  
33 next succeeding school year. The department of education shall  
34 review and approve or modify the program and proposed budget  
35 and shall notify the district by February 1. The district

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1 shall submit a claim by August 1 following the school year for  
2 the actual cost of the program. The department shall review  
3 and approve or modify the claim and shall notify the department  
4 of administrative services of the approved claim amount by  
5 September 1. The total amount of the approved claim shall be  
6 paid by the department of administrative services to the school  
7 district by October 1. The total amount paid by the department  
8 of administrative services shall be deducted ~~monthly~~ quarterly  
9 from the state foundation aid paid under section 257.16 to all  
10 school districts in the state during the subsequent fiscal  
11 year. The portion of the total amount of the approved claims  
12 that shall be deducted from the state aid of a school district  
13 shall be the same as the ratio that the budget enrollment for  
14 the budget year of the school district bears to the total  
15 budget enrollment in the state for the budget year in which the  
16 deduction is made. The department of administrative services  
17 shall transfer the total amount of the approved claims from  
18 moneys appropriated under section 257.16 for payment to the  
19 school district.

20 Sec. 24. Section 282.33, subsection 1, Code 2026, is amended  
21 to read as follows:

22 1. A child who resides in an institution for children under  
23 the jurisdiction of the director of health and human services  
24 referred to in section 218.1, subsection 3, 4, or 5, and who  
25 is not enrolled in the educational program of the district of  
26 residence of the child, shall receive appropriate educational  
27 services. The institution in which the child resides shall  
28 submit a proposed program and budget based on the average  
29 daily attendance of the children residing in the institution  
30 to the department of education and the department of health  
31 and human services by January 1 for the next succeeding school  
32 year. The department of education shall review and approve or  
33 modify the proposed program and budget and shall notify the  
34 department of administrative services of its action by February  
35 1. The department of administrative services shall pay the

1 approved budget amount to the department of health and human  
2 services in ~~monthly~~ quarterly installments beginning ~~September~~  
3 July 15 and ending ~~June~~ April 15 of the next succeeding school  
4 year. The installments shall be as nearly equal as possible  
5 as determined by the department of administrative services,  
6 taking into consideration the relative budget ~~and~~ of the  
7 state, cash position of the state's resources, and the timing  
8 of enactment of legislation affecting school budgets. The  
9 department of administrative services shall pay the approved  
10 budget amount for the department of health and human services  
11 from the moneys appropriated under section 257.16 and the  
12 department of health and human services shall distribute the  
13 payment to the institution. The institution shall submit an  
14 accounting for the actual cost of the program to the department  
15 of education by August 1 of the following school year. The  
16 department shall review and approve or modify all expenditures  
17 incurred in compliance with the guidelines adopted pursuant to  
18 section 256.7, subsection 10, and shall notify the department  
19 of administrative services of the approved accounting amount.  
20 The approved accounting amount shall be compared with any  
21 amounts paid by the department of administrative services to  
22 the department of health and human services and any differences  
23 added to or subtracted from the October payment made under  
24 this subsection for the next school year. Any amount paid by  
25 the department of administrative services shall be deducted  
26 ~~monthly~~ quarterly from the state foundation aid paid under  
27 section 257.16 to all school districts in the state during the  
28 subsequent fiscal year. The portion of the total amount of the  
29 approved budget that shall be deducted from the state aid of a  
30 school district shall be the same as the ratio that the budget  
31 enrollment for the budget year of the school district bears to  
32 the total budget enrollment in the state for that budget year  
33 in which the deduction is made.

34 Sec. 25. Section 282.35, subsection 3, paragraph d, Code  
35 2026, is amended to read as follows:

1     *d.* Any amounts paid by the department of education to school  
2 districts in this state pursuant to paragraph "c" shall be  
3 deducted on a ~~monthly~~ quarterly basis from the state foundation  
4 aid paid under section 257.16 to all school districts in the  
5 state in the school year following the school year in which  
6 the services were provided. The portion of the total amount  
7 paid by the department of education to a district that shall  
8 be deducted from the state foundation aid paid to the district  
9 shall be the same as the ratio that the budget enrollment for  
10 the budget year of the district bears to the total budget  
11 enrollment in the state for that budget year.

12     Sec. 26. APPLICABILITY. The following apply to enrollment  
13 determinations occurring on or after July 1, 2026, used for  
14 school budget years beginning on or after July 1, 2027:

15     1. The section of this division of this Act amending section  
16 257.6, subsection 1, paragraphs "b" and "c".

17     2. The section of this division of this Act amending section  
18 257.6, subsection 2.

19     3. The section of this division of this Act enacting section  
20 257.6, subsection 7.>

21     2. Title page, by striking lines 1 through 7 and inserting  
22 <An Act relating to school funding by establishing the  
23 state percent of growth and the categorical state percent of  
24 growth for the budget year beginning July 1, 2026, modifying  
25 provisions relating to property tax replacement payments,  
26 transportation equity aid funding, funding for school  
27 district budget adjustments, and school district enrollment,  
28 establishing an education support personnel salary supplement,  
29 making appropriations, and including effective date and  
30 applicability provisions.>

SENATE FILE 2219

S-5022

1 Amend Senate File 2219 as follows:

2 1. Page 1, line 5, after <in> by inserting <any bona fide  
3 activity approved by the federal department of education,  
4 including all approved career and technical student  
5 organizations, and>

6 2. Page 1, line 15, after <in> by inserting <any  
7 bona fide activity approved by the federal department of  
8 education, including all approved career and technical student  
9 organizations, and>

10 3. Page 1, line 19, after <in> by inserting <any  
11 bona fide activity approved by the federal department of  
12 education, including all approved career and technical student  
13 organizations, and>

14 4. Title page, by striking lines 4 and 5 and inserting  
15 <related to excusing student absences for activities approved  
16 by the federal department of education.>

By MIKE ZIMMER

S-5022 FILED FEBRUARY 23, 2026

LOST

SENATE FILE 2219

S-5023

- 1 Amend Senate File 2219 as follows:
- 2 1. Page 1, line 14, by striking <excused> and inserting
- 3 <exempt>
- 4 2. Title page, line 4, by striking <excusing> and inserting
- 5 <exempting>

By LYNN EVANS

S-5023 FILED FEBRUARY 23, 2026

ADOPTED

SENATE FILE 2263

S-5021

- 1 Amend Senate File 2263 as follows:
- 2 1. By striking page 1, line 31, through page 3, line 13.
- 3 2. Page 4, by striking lines 2 through 15.
- 4 3. By renumbering as necessary.

By JASON SCHULTZ

S-5021 FILED FEBRUARY 23, 2026

SENATE FILE 2289

S-5019

1 Amend Senate File 2289 as follows:

2 1. Page 2, line 27, by striking <under the Internal Revenue  
3 Code> and inserting <pursuant to 26 U.S.C. §6041, as amended to  
4 July 4, 2025>

5 2. Page 2, lines 31 and 32, by striking <under the Internal  
6 Revenue Code> and inserting <pursuant to 26 U.S.C. §6041, as  
7 amended to July 4, 2025>

By DAN DAWSON

S-5019 FILED FEBRUARY 23, 2026

ADOPTED

SENATE FILE 2411

S-5024

- 1 Amend Senate File 2411 as follows:
- 2 1. Title page, by striking lines 1 and 2 and inserting <An
- 3 Act establishing an Iowa-Ireland trade commission.>

By JASON SCHULTZ

S-5024 FILED FEBRUARY 23, 2026



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[SF 2019](#) – Invasion of Privacy, Attempt (LSB5369XS)  
Staff Contact: Justus Thompson (515.725.2249) [justus.thompson@legis.iowa.gov](mailto:justus.thompson@legis.iowa.gov)  
Fiscal Note Version – New

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### **Description**

[Senate File 2019](#) adds that a person who attempts to view, photograph, or film another person, for the purpose of arousing or gratifying the sexual desire of any person, commits invasion of privacy if all of the requirements under Iowa Code section [709.21](#) apply.

### **Background**

Under Iowa Code section 709.21, a person who knowingly views, photographs, or films another person for the purpose of arousing or gratifying the sexual desire of any person is guilty of invasion of privacy if all of the following conditions are met:

- The other person does not consent or is unable to consent to being viewed, photographed, or filmed.
- The other person is in a state of full or partial nudity.
- The other person has a reasonable expectation of privacy while in a state of full or partial nudity.

In FY 2025, there were 23 convictions under Iowa Code section 709.21 for invasion of privacy. Of those convictions, 19 offenders were involved. During the same time period, eight individuals were admitted to probation and two individuals were admitted to prison for the most serious offense under Iowa Code section 709.21.

An aggravated misdemeanor is punishable by confinement for up to two years and a fine of at least \$855 but not more than \$8,540. A violation of Iowa Code section 709.21 is a Tier II sex offense, and a person convicted of this offense is required to register as a sex offender for 10 years. If the offense is committed against a person under 13 years of age, the offense is reclassified as a Tier III offense, requiring lifetime registration.

### **Assumptions**

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.

- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

**Correctional Impact**

Senate File 2019 may increase annual convictions; however, the correctional impact of the Bill cannot be determined because the number of new convictions cannot be estimated. **Figure 1** shows sentencing estimates for State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for an aggravated misdemeanor. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

**Figure 1 — Sentencing Estimates and Length of Stay (LOS) in Months**

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Aggravated Misdemeanor Sex	67.8%	12.1	\$23.07	55.4%	26.1	\$8.00	\$16.35	\$50.00	N/A	\$8.00

**Minority Impact**

The minority impact cannot be determined since it is not known how many additional convictions would result from the changes under the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

**Fiscal Impact**

The fiscal impact of the Bill cannot be determined because the number of new convictions under the Bill cannot be estimated. The average State cost per aggravated misdemeanor is between \$8,300 and \$12,200. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The cost would be incurred across multiple fiscal years for prison and parole supervision.

**Sources**

Department of Corrections  
 Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)

/s/ Jennifer Acton

February 23, 2026

Doc ID 1596426

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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[SF 2168](#) – Reemployment Case Management and Unemployment Insurance Processing (LSB5501SV)  
Staff Contact: Evan Johnson (515.281.6301) [evan.johnson@legis.iowa.gov](mailto:evan.johnson@legis.iowa.gov)  
Fiscal Note Version – New

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### **Description**

[Senate File 2168](#) relates to programs and procedures of Iowa Workforce Development (IWD). The Bill has four divisions.

### **Division I — Reemployment Case Management (RCM) Program**

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#### **Description**

Division I of the Bill codifies the RCM Program and requires an individual to participate in the RCM Program in order to receive unemployment insurance benefits. The RCM Program provides individualized reemployment services to unemployment insurance claimants who are no longer attached to work. The Division requires IWD to adopt administrative rules regarding participation in the RCM Program.

#### **Background**

The RCM Program was created in January 2022 and has been operated using federal COVID-19 funds that must be expended by December 31, 2026. In FY 2025, approximately 19.0 full-time equivalent (FTE) positions were used to operate the RCM Program.

#### **Assumptions**

- Federal funds will be used to operate the RCM Program through December 31, 2026. State funding will not be used for the RCM Program during the first half of FY 2027.
- A funding source for operations beyond December 31, 2026, is not identified in the Bill.
- Use of the unemployment insurance system and the RCM Program will not change during the projection period.
- The RCM Program created in the Bill will be significantly similar to the RCM Program currently operated by IWD.
- It is assumed that 19.0 FTE positions will continue to operate the RCM Program beyond FY 2025.

#### **Fiscal Impact**

Division I of the Bill is estimated to increase expenses to IWD by approximately \$1.0 million in FY 2027 and by \$2.0 million in each subsequent fiscal year.

## **Division II — Unemployment Benefits — Means of Communication**

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### **Description**

Division II of the Bill provides that IWD must issue unemployment insurance documentation to employers and unemployment insurance claimants through email and an online portal. The Division permits the director of IWD to establish administrative rules for the delivery of documentation through an alternative method.

### **Background**

Under current law, certain documentation provided to employers and unemployment insurance claimants must be issued through paper mail. Unemployment insurance printing and mailing costs are paid through the federal Unemployment Insurance Base Grant.

### **Assumptions**

- Changes related to paper and electronic documentation are consistent with U.S. Department of Labor regulations.
- Printing and mailing costs are paid through the federal Unemployment Insurance Base Grant.
- Use of the unemployment insurance system will not change during the projection period.

### **Fiscal Impact**

Division II of the Bill is estimated to decrease printing and mailing costs to IWD for federally funded unemployment insurance administration by approximately \$960,000 each year.

## **Division III — Summer Youth Intern Program — Repeal**

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### **Description**

Division III of the Bill repeals the Summer Youth Intern Pilot Program. The Division takes effect June 30, 2026.

### **Background**

The Future Ready Iowa Summer Youth Intern Pilot Program helps young people who are at risk of not graduating from high school, who are from low-income households, who are from communities underrepresented in the Iowa workforce, or who otherwise face barriers to success in the labor market to explore and prepare for high-demand careers through summer work experience. The Program began with the enactment of 2018 Iowa Acts, chapter [1169](#) (FY 2019 Economic Development Appropriations Act), and 2018 Iowa Acts, chapter [1067](#) (Future Ready Iowa Act). The Program has received a General Fund appropriation of \$250,000 since FY 2019 in the annual Economic Development Appropriations Act.

### **Fiscal Impact**

Division III of the Bill repeals the Future Ready Iowa Summer Youth Intern Pilot Program which has received an annual General Fund appropriation of \$250,000 since FY 2019.

## **Division IV — Membership of Workforce Development Board**

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### **Description**

Division IV of the Bill modifies the membership of the Workforce Development Board by adding four members, including the State director of adult education, two additional business representatives, and one additional workforce representative.

### **Background**

Under current law, membership of the Workforce Development Board includes the following:

- The Governor.
- One State Senator appointed by the President of the Senate after consultation with the Majority Leader of the Senate.
- One State Representative appointed by the Speaker of the House of Representatives after consultation with the Majority Leader of the House of Representatives.
- The director of IWD or the director's designee.
- The director of the Department for the Blind or the director's designee.
- The administrator of Iowa Vocational Rehabilitation Services or the administrator's designee.
- Ten members who represent businesses, at least one of whom must represent small businesses.
- Four members who represent workforce, at least two of whom must represent labor organizations and at least one of whom must represent a joint labor-management apprenticeship program.
- One city chief elected official.
- One county chief elected official.
- The director of the Department of Education or the director's designee, who is an ex officio member.

Duties of the Workforce Development Board are outlined in Iowa Code section [84A.1B](#). These include the following:

- Implementing federal rules and regulations.
- Creating and maintaining lists of high-demand, high-wage jobs and academic majors.
- Making recommendations regarding workforce development services, programs, and activities.

### **Assumptions**

New members of the Workforce Development Board will perform the same activities as current members.

### **Fiscal Impact**

Division IV of the Bill is estimated to have minimal fiscal impact.

## Fiscal Impact Summary

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Senate File 2168 is expected to increase expenses for IWD by the amounts shown in **Figure 1**.

**Figure 1 - Fiscal Impact of Senate File 2168**

	<b>FY 2027</b>	<b>FY 2028</b>
<b>Division I - Reemployment Case Management</b>	\$ 1,000,000	\$ 2,000,000
<b>Division II - Federal Unemployment Insurance Administration</b>	-960,000	-960,000
<b>Total</b>	\$ 40,000	\$ 1,040,000

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**Division III** of the Bill repeals the Future Ready Iowa Summer Youth Intern Pilot Program, which has received an annual General Fund appropriation of \$250,000 since FY 2019.

**Division IV** of the Bill is estimated to have minimal fiscal impact.

### Sources

Iowa Workforce Development  
Legislative Services Agency analysis

/s/ Jennifer Acton

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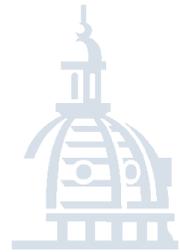
February 20, 2026

Doc ID 1600062

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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[SF 2201](#) – Supplemental State Aid (LSB6843SV.3)  
Staff Contact: Lora Vargason (515.725.1286) [lora.vargason@legis.iowa.gov](mailto:lora.vargason@legis.iowa.gov)  
Fiscal Note Version – As amended by House amendment [S-5018](#)

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**Description**

[Senate File 2201](#) as amended by House amendment [S-5018](#) relates to public school funding by establishing the State percent of growth and the categorical State percent of growth for the budget year beginning July 1, 2026 (FY 2027), modifying provisions relating to the property tax replacement payments (PTRPs) and transportation equity payments, modifying provisions relating to the regular program State cost per pupil (SCPP) and funding for shared operational functions, establishing a school district funding supplement, making appropriations, and including effective date provisions.

**Division I — State and Categorical Percents of Growth and Property Tax Replacement Payments**

Division I as amended has three provisions with a fiscal impact. These provisions make the following changes:

- Establish a 2.0% State percent of growth rate to be applied to the SCPP for FY 2027 for a total State supplemental aid (SSA) increase of \$160 per pupil.
- Establish a 2.0% State percent of growth rate to be applied to each of the State categorical cost per pupil amounts for FY 2027.
- Provide additional property tax replacement funding based on the per pupil increase that results from the establishment of the State percent of growth in FY 2027. The Bill as amended freezes the additional levy portion of the FY 2027 SCPP at \$685 per pupil, regardless of the per pupil increase for FY 2027.

The Bill as amended specifies that current law requirements to enact allowable growth within 30 days of the transmission of the Governor’s budget submission, which is required by February 12 during the regular legislative session, do not apply to the Bill as amended.

Division I takes effect upon enactment.

**Division II — Transportation Equity Aid Funding**

Division II as amended establishes an annual \$1.0 million cap per school district for payments from the transportation equity appropriation. This cap will apply beginning in FY 2027.

Division II takes effect upon enactment.

**Division III — School District Budget Adjustment — FY 2026-2027**

Division III as amended modifies the FY 2027 budget adjustment guarantee provision to fully fund the budget adjustment guarantee from the General Fund in FY 2027.

Division III takes effect upon enactment.

#### **Division IV — Education Support Personnel Salary Supplement — FY 2026-2027**

Division IV as amended appropriates \$7.0 million to supplement education support personnel compensation and requires school districts that receive the [Education Support Personnel Salary Supplement](#) for FY 2027 to submit specified information to the Department of Education (DE). The Bill as amended also provides the calculation and method of payment for the Supplement.

#### **Division V — School District Enrollment and Budgeting**

Division V as amended changes the timing of payments to local education agencies from a current system of 10 monthly payments to a quarterly payment system. The Bill as amended requires the DE to provide the certified enrollment to the Department of Management (DOM) within 30 days after certification and provides for discrepancy resolution. The Bill as amended allows a local education agency to utilize an audit adjustment for one fiscal year, rather than the current practice, and provides a process for resolving enrollment disputes or inaccuracies.

The Bill as amended modifies the methodology used to determine a school district's annual basic enrollment from a single October enrollment count to a count based on the average of a district's actual enrollment for the base year and the district's adjusted enrollment for the base year. The adjusted enrollment is required to be determined annually on January 15, or the third Monday in January if January 15 falls on a Saturday or Sunday. This second enrollment count will be certified as the district's adjusted enrollment and submitted to the DE by February 15 of each year. The DE is required to promptly forward the adjusted enrollment to the DOM. This revised basic enrollment count will be used to calculate State aid and property taxes related to State aid.

The new adjusted enrollment methodology will apply to school budget years beginning in FY 2028.

#### **Background**

**State Cost Per Pupil.** The school aid formula funds school districts and Area Education Agencies (AEAs) through a mix of State aid and property taxes. In general, funding is generated on a per pupil basis, with the per pupil amounts providing an overall budget limitation (or spending authority). Five SCPP funding levels would be increased by a 2.0% State percent of growth for FY 2027 upon enactment of the Bill as amended.

**Figure 1** provides the SSA amounts (also referred to as per pupil growth amounts) and SCPP for FY 2027 based on a 2.0% growth rate. The SSA amounts will be applied to all corresponding district and AEA cost per pupil amounts.

**Figure 1 — FY 2027 State Cost Per Pupil Calculations**

	FY 2026 State Cost Per Pupil	FY 2027 State Percent of Growth	FY 2027 Supplemental State Aid	FY 2027 State Cost Per Pupil
Regular Program	\$ 7,988	2.00%	\$ 160	\$ 8,148
Special Education Program	7,988	2.00%	160	8,148
AEA Special Education Services	333.59	2.00%	6.67	340.26
AEA Media Services	62.19	2.00%	1.24	63.43
AEA Education Services	68.63	2.00%	1.37	70.00

In addition to the State percent of growth and SSA amounts for FY 2027, enrollments, weightings, and taxable valuations within each school district have an impact on total school aid funding, including the amount of State aid and local property tax required to generate the total funding.

**State Categorical Supplements.** The State categorical supplements are funded entirely through State aid and generate funds for each school district and AEA through the school aid formula on a per pupil basis. The Bill as amended increases the FY 2027 SSCP funding levels for the teacher salary supplement (district and AEA), professional development supplement (district only), early intervention supplement (district only), and Teacher Leadership and Compensation (TLC) supplement (district only) by a 2.0% State percent of growth. The State categorical supplements that provide each district and AEA with a minimum of the previous fiscal year’s level of funding are funded entirely through State aid. **Figure 2** provides the per pupil growth and SSCP for categorical supplements for FY 2027 based on the Bill as amended.

**Figure 2 — FY 2027 State Categorical Cost Per Pupil Calculations**

	FY 2026 State Cost Per Pupil	FY 2027 State Percent of Growth	FY 2027 Supplemental State Aid	FY 2027 State Cost Per Pupil
Teacher Salary – Districts	\$ 684.47	2.00%	\$ 13.69	\$ 698.16
Professional Development – Districts	77.52	2.00%	1.55	79.07
Early Intervention – Districts	84.44	2.00%	1.69	86.13
Teacher Leadership and Compensation – Districts	385.29	2.00%	7.71	393.00
Teacher Salary – AEAs	35.82	2.00%	0.72	36.54
Professional Development – AEAs	4.18			

**Property Tax Replacement Payment (PTRP).** 2013 Iowa Acts, chapter [121](#) (Education Reform Act), created the PTRP provision to replace local property taxes collected by school districts with State aid. The PTRP provision froze the additional levy portion of the SCPP at \$750. Based on the State percent of growth enacted during the intervening fiscal years, the PTRP provision created \$15 per pupil in property tax relief in FY 2014, which grew to \$175 per pupil in FY 2023. The continual growth in PTRP is because the per pupil property tax relief of previous fiscal years is required to be carried forward into future fiscal years. The Bill as amended would freeze the additional levy portion of the SCPP at \$685 for FY 2027. The per pupil property tax relief amount will be based on the State percent of growth enacted for FY 2027. **Figure 3** provides details regarding the SCPP funding levels as provided by a 2.0% growth rate for FY 2027 in the Bill as amended.

**Figure 3 — FY 2027 Property Tax Replacement Payment Calculations**

	FY 2026 State Cost Per Pupil	Increase Due to Supplemental State Aid Rate	FY 2027 State Cost Per Pupil
Regular Program	\$ 7,988	\$ 160	\$ 8,148
Unadjusted Additional Levy	927	18	945
PTRP Portion	242	18	260
Fixed Additional Levy Portion	685	0	685

**Transportation Equity Program.** Iowa Code section [257.16C](#) establishes the Transportation Equity Program. The Program was created to provide additional funding to school districts for public school transportation costs that exceed a statewide adjusted average cost per pupil. Unless otherwise provided, the appropriation increases at the categorical State percent of growth. Transportation equity payments may buy down transportation costs to the statewide average cost per pupil for providing transportation to public schools. If funding permits, school districts with per pupil transportation costs above the statewide average will receive transportation base funding payments on a per capita basis. The Bill as amended provides for a growth of 2.0%, the same as the categorical State percent of growth.

**Assumptions**

- The FY 2027 SCPP is \$8,148, with \$7,203 funded from the State General Fund, \$260 funded from PTRPs funded from the State General Fund, and \$685 funded from local property tax. The amount by which the district cost per pupil (DCPP) exceeds the SCPP is funded from local property tax.
- Estimates are based on October 2025 certified enrollments and supplementary weightings for estimated FY 2026, which were approved by the School Budget Review Committee (SBRC) in December 2025.
- The estimated increase in the uniform levy collected is not affected by the establishment of the State percent of growth rate. Property tax adjustment aid amounts are based on the statewide taxable valuation growth factor applied to each school district’s FY 2027 taxable valuation amount.
- Total State aid includes funding from the State General Fund and other funds appropriated to or deposited into the Property Tax Equity and Relief (PTER) Fund, which is used to provide additional property tax relief through the school aid formula.

- Establishing an FY 2027 State percent of growth will also affect the amount of funding generated for the Statewide Voluntary Preschool Program. Funding for the Program is provided by State General Fund dollars and is included in the overall State aid total.
- This **Fiscal Note** is based upon current law. Any additional legislation that may change State aid and school aid-related property tax is not accounted for in this **Fiscal Note**.
- The General Fund appropriation to the Transportation Equity Fund will increase by approximately \$700,000. The appropriation may grow at the same rate as the State categorical cost per pupil rate in subsequent years. The cap on transportation equity payments to school districts will not affect the overall appropriation but will affect individual allocations to school districts.
- Students that graduate early or that are not enrolled by the January count date would not be included in the second count, therefore potentially reducing the average enrollment for a school district.

### **Fiscal Impact**

**Figure 4** provides the estimated fiscal impact of Senate File 2201 as amended, including the following provisions:

- A \$7.5 million reduction<sup>1</sup> in State aid to the AEAs (current statute).
- \$146.0 million in PTRP funding, an increase of \$8.7 million (6.31%) compared to estimated FY 2026.
- \$760.1 million for the State categorical supplements for school districts and AEAs, an increase of \$22.0 million (2.98%) compared to estimated FY 2026. This includes the following:
  - \$472.7 million for the teacher salary supplement at the district and AEA levels.
  - \$40.6 million for the professional development supplement at the district level.
  - \$44.2 million for the early intervention supplement.
  - \$202.6 million for the TLC supplement.
- \$92.6 million for preschool formula funding, an increase of \$1.3 million compared to estimated FY 2026. The preschool formula funding is included in the State aid total but is not included in the combined district cost total.
- The total property tax funds generated through the school aid formula are estimated to be \$1,248.7 million, an increase of \$50.8 million (4.24%) compared to estimated FY 2026. An additional \$42.2 million in budget adjustment guarantee funding for 199 qualifying districts would be provided by the General Fund in place of property taxes. This is an increase of \$17.9 million compared to the estimated FY 2026 budget adjustment guarantee. In previous fiscal years, the budget adjustment guarantee was fully funded by property taxes. For FY 2026, the budget adjustment guarantee was available for 157 school districts and totaled \$24.3 million. The budget adjustment guarantee is calculated at the school district level so that eligible school districts receive 101.00% of their previous year's regular budgeted funding. Since FY 2000, the budget adjustment guarantee has been funded entirely through property taxes.
- The total State aid from the General Fund is estimated to be \$3,981.7 million, a total increase of \$98.9 million (2.55%), with \$42.2 million in funding for the budget adjustment guarantee. **Figure 4** also includes the FY 2027 General Fund appropriation of \$33.3 million to the Transportation Equity Fund, which is not included in the total State aid estimate. Although there will be no change to the total General Fund appropriation, the proposed \$1.0 million cap will impact the transportation equity allocation to individual school districts.

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<sup>1</sup> Since FY 2018, the General Assembly has further reduced funding to AEAs by an additional amount per year. Historically, the additional reductions have been included in the annual Standing Appropriations Act.

- In FY 2027, the DE will deduct a calculated amount from State aid disbursed to school districts for students enrolled in charter schools during FY 2026 who were included in the fall 2025 certified enrollment count of their resident district.
- Division IV as amended appropriates \$7.0 million to the DE to supplement education support personnel compensation.
- Any increase or decrease in enrollment generated from the adjusted enrollment may increase or decrease appropriations from the General Fund for total State aid. There may also be additional administrative costs to the DE, the DOM, and school districts to complete the second enrollment count. Impacts related to the change in payments from monthly to quarterly cannot be determined.

Any legislative action affecting FY 2027 school aid provisions may have an impact on school aid amounts. Additionally, any variations in the assumptions noted may result in changes in the FY 2027 estimates provided in **Figure 4**.

**Figure 4 — SF 2201 as amended by S-5018**

Legislative Services Agency: FY 2027 School Aid Estimates (Statewide Dollars in Millions)

2.00%	Set a State Percent of Growth	State Supplemental Aid (SSA)	\$	160	
\$	0	Set additional dollars to SCPP separate from the SSA	Additional Dollars	\$	0
Yes	Select if the PTRP is renewed ("No" is current law)	Total Change	\$	160	
\$	0	Select AEA reduction in addition to current law (\$7,500,000)	FY 2027 State Cost Per Pupil (SCPP)	\$	8,148
\$	0	Transfer from Economic Emergency Fund FY 2027	Total AEA Reduction	\$	7,500,000

Program Funding:	FY 2026	Est FY 2027	Est. Change	% Change
Regular Program District Cost	\$ 3,844.0	\$ 3,861.0	\$ 17.1	0.44%
Regular Program Budget Adjustment Guarantee	24.3	42.2	17.9	73.65%
Supplementary Weighting (District)	142.1	151.2	9.0	6.37%
Special Education Instruction (District)	552.7	567.4	14.7	2.65%
Teacher Salary Supplement (District)	440.7	453.6	12.9	2.93%
Professional Development Supplement (District)	39.4	40.6	1.3	3.17%
Early Intervention Supplement (District)	42.8	44.2	1.4	3.17%
Teacher Leadership Supplement (District)	196.3	202.6	6.3	3.20%
AEA Special Ed Support District Cost	191.8	193.2	1.4	0.71%
AEA Special Ed Support Adjustment	1.2	1.8	0.6	50.00%
AEA Media Services	33.8	34.2	0.3	1.04%
AEA Ed Services	37.4	37.7	0.4	1.04%
AEA Sharing	0.2	0.2	0.0	1.98%
AEA Teacher Salary Supplement	18.9	19.1	0.2	0.92%
AEA Professional Development Supplement	0.0	0.0	0.0	
AEA Statewide State Aid Reduction	-32.5	-7.5	25.0	-76.92%
Dropout and Dropout Prevention	153.9	153.9	0.0	0.00%
Combined District Cost	\$ 5,686.5	\$ 5,795.4	\$ 108.9	1.91%
Statewide Voluntary Preschool Program	\$ 91.3	\$ 92.6	\$ 1.3	1.37%

State Aid:	FY 2026	Est FY 2027	Est. Change	% Change
Regular Program	\$ 2,177.2	\$ 2,141.5	\$ -35.7	-1.64%
Supplementary Weighting	125.5	133.5	8.0	6.38%
Special Education Weighting	488.0	501.0	13.0	2.68%
Property Tax Adjustment Aid (1992)	6.2	5.9	-0.3	-5.02%
Property Tax Replacement Payment (PTRP)	137.3	146.0	8.7	6.31%
Adjusted Additional Property Tax - General Fund	24.0	24.0	0.0	0.00%
Statewide Voluntary Preschool Program	91.3	92.6	1.3	1.37%
Minimum State Aid	1.2	2.1	0.8	68.42%
School District Budget Adjustment Guarantee	0.0	42.2	42.2	
State Aid from General Fund	\$ 3,882.8	\$ 3,981.7	\$ 98.9	2.55%
Transfer from Economic Emergency Fund	\$ 21.9	\$ 0.0	\$ -21.9	-100.00%
Charter School Adjustment	5.7	12.3	6.6	114.17%
*Adjusted Additional Property Tax - SAVE Fund	31.8	35.3	3.5	11.07%
Foundation Base Supplement (FBS)	10.2	14.0	3.8	37.39%

Local Property Tax:	FY 2026	Est FY 2027	Est. Change	% Change
Uniform Levy Amount	\$ 1,197.9	\$ 1,248.7	\$ 50.8	4.24%
Additional Levy	601.0	616.6	15.7	2.61%
Total Levy to Fund Combined District Cost	\$ 1,798.8	\$ 1,865.3	\$ 66.5	3.70%
Comm/Ind - Uniform Levy Adjustments	18.7	19.2	0.5	2.59%
Comm/Ind - Additional Levy Adjustments	10.1	0.0	-10.1	

Miscellaneous Information:	FY 2026	Est FY 2027	Est. Change	% Change
Budget Enrollment	480,665	473,329	-7,336	-1.53%
Number of Districts with Budget Adjustment Guarantee	157	199	42	26.75%
Percentage of Districts with Budget Adjustment Guarantee	48.31%	61.23%		
Statewide Categoricals Total	\$ 738.1	\$ 760.1	\$ 22.0	2.98%
Property Tax Relief Payment Per Pupil	242	260	18	7.44%
Foundation Base Supplement Per Pupil	18	25	7	38.89%
Statewide AEA Funding	250.7	278.6	27.9	11.12%
Transportation Equity Program	32.7	33.3	0.7	2.00%

Notes:

Totals may not sum due to data duplication and exclusion. For example, other funds are provided by State Aid but not included in the State Aid section because they are represented in the Program Funding section listed above. The Transportation Equity Program is not included in State Aid totals.

Area Education Agency (AEA)

\*Secure an Advanced Vision for Education (SAVE) Fund

The provision for Minimum State Aid requires that the State provide at least \$300 per student.

Sources: Department of Management (School Aid File), LSA analysis and calculations.

**Sources**

Department of Education, Certified Enrollment and Enrollment Projections File  
Department of Management, School Aid File  
Department of Revenue  
Iowa Association of School Boards  
Rural School Advocates of Iowa  
School Administrators of Iowa  
Urban Education Network  
LSA analysis and calculations

*/s/ Jennifer Acton*

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February 23, 2026

Doc ID 1601467

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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# Fiscal Note

## Fiscal Services Division

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[SF 2280](#) – Crimes Against Judicial Officers and Professional Permits to Carry (LSB5545SV)  
Staff Contact: Nathan Moore (515.725.0155) [nathan.moore@legis.iowa.gov](mailto:nathan.moore@legis.iowa.gov)  
Fiscal Note Version – New

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### Description

[Senate File 2280](#) relates to the safety of persons in certain professions. The Bill has four divisions.

### Division I — Professional Permit to Carry Weapons

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#### Description

Division I expands eligibility for a professional permit to carry weapons to include a member of the General Assembly, judicial officers, the Attorney General, deputy attorneys general, and assistant attorneys general. The Division grants authorization to go armed anywhere in the State at all times, including on school grounds. The Division adds that an application for a permit by the Attorney General, a deputy attorney general, or an assistant attorney general shall be delivered to the sheriff for the county in which the applicant resides. Such permits remain valid for the duration of the holder's period of employment unless otherwise canceled and must be surrendered upon termination of employment.

The Division requires that weapons carried inside a courtroom by a permit holder be concealed, except for peace officers or correctional officers performing their official duties. Further, the Supreme Court is allowed through rule-making to impose additional training or other requirements on judicial officers possessing permits issued under Iowa Code section [724.6](#).

#### Fiscal Impact

Division I of the Bill is estimated to have minimal fiscal impact.

### Division II — Threats Against a Judicial Officer or an Immediate Family Member of a Judicial Officer

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#### Description

Division II establishes a new criminal offense for threatening a judicial officer or an immediate family member of a judicial officer. The Division prohibits a person from threatening a judicial officer or an immediate family member of a judicial officer with the intent to place an individual in fear of serious injury, prevent or interrupt the judicial officer's ability to carry out official duties, or retaliate against a judicial officer for the performance of official duties during the judicial officer's term of service. The penalty for this offense is a Class C felony.

#### Background

Under Iowa Code sections [708.3A\(1\)](#) and 708.3A(2), convictions of similar conduct involving protected classes of persons results in a Class C felony. The penalty for a person convicted of a Class C felony under Iowa Code section [902.9](#) is confinement for up to 10 years and a fine of at least \$1,370 but not more than \$13,660. In FY 2025, there were 29 convictions under Iowa Code sections 708.3A(1) and 708.3A(2) which are a Class C felony.

## Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

## Correctional Impact

Division II creates a new offense. The correctional impact cannot be determined because the number of new convictions under the Bill is unknown. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a Class C felony.

**Figure 1 — Sentencing Estimates and Length of Stay (LOS) in Months**

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
C Felony Persons	89.1%	39.1	\$23.07	30.1%	42.8	\$8.00	\$16.35	\$50.00	27.2	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

## Minority Impact

Division II creates a new offense for threatening a judicial officer or an immediate family member of a judicial officer, and, as a result, existing data cannot be used to estimate the minority impact of the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

## Fiscal Impact

The fiscal impact for Division II cannot be determined because the number of new convictions is unknown. The average State cost per Class C felony is between \$15,000 and \$25,200. This includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

## Division III — Malicious Sharing of Personal Information

### Description

Division III creates a new criminal offense of malicious sharing of personal information of a judicial officer or an immediate family member of a judicial officer. Personal information is defined as a personal physical address, personal phone number, or physical location. The Division prohibits a person from sharing personal information with the intent to cause harm, place the individual in fear of serious harm, or prevent or interrupt the judicial officer's ability to carry out official duties. The penalty for this offense is a serious misdemeanor.

### Background

A serious misdemeanor is punishable by confinement of no more than one year and a fine of at least \$430, but not to exceed \$2,560.

### Assumptions

- Admissions are a count of individuals newly admitted to the DOC for supervision during a selected time period, based on the offense of malicious sharing of personal information of a judicial officer or an immediate family member of a judicial officer.
- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner LOS; revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the DOC for supervision during a selected time period, based on the most serious offense committed.

### Correctional Impact

Division III creates a new offense. The correctional impact cannot be determined because the number of new convictions under the Bill is unknown. **Figure 2** shows estimates for sentencing to State prison, parole, probation, or CBC residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a serious misdemeanor.

**Figure 2 — Sentencing Estimates and LOS in Months**

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Serious Misdemeanor	2.3%	7.3	\$23.07	44.8%	21.0	\$8.00	\$16.35	\$50.00	N/A	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

### Minority Impact

Division III creates a new offense of malicious sharing of personal information of a judicial officer or an immediate family member of a judicial officer, and, as a result, existing data cannot be

used to estimate the minority impact of the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

### **Fiscal Impact**

The fiscal impact for Division III cannot be determined because the number of new convictions is unknown. The average State cost per serious misdemeanor is between \$350 and \$6,200. This includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

## **Division IV — Threats Including to Public Officials**

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### **Description**

Division IV adds the communication of a true threat including an intent to cause bodily injury to a public official, and the official learns of the threat within a year, to the definition of harassment.

### **Background**

Under current law, a person commits harassment when, with the intent of intimidating, annoying, or to alarm another person, they do certain prohibited acts, such as threatening bodily injury, communicating in a harassing way, or reporting false information to the police. Iowa Code section [708.7](#) categorizes harassment into three degrees. The first degree is punishable as an aggravated misdemeanor, the second is punishable as a serious misdemeanor, and the third is punishable as a simple misdemeanor. The harassment statute covers threats to bodily injury as a crime in the second degree and threats of forcible felony as a crime in the first degree, but this Division specifically directs that threats against public officials are harassment.

A simple misdemeanor is punishable by confinement of no more than 30 days and a fine of at least \$105, but not to exceed \$855. A serious misdemeanor is punishable by confinement of no more than one year and a fine of at least \$430, but not to exceed \$2,560. An aggravated misdemeanor is punishable by confinement of no more than two years and a fine of at least \$855, but not to exceed \$8,540. In FY 2025, there were 2,065 convictions under Iowa Code chapter [708](#) for harassment, of which 274 were for harassment in the second degree and 767 were for harassment in the first degree.

### **Assumptions**

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

### Correctional Impact

Division IV expands the crime of harassment. A correctional impact cannot be determined because the number of new convictions is unknown. **Figure 3** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a serious misdemeanor and an aggravated misdemeanor.

**Figure 3 — Sentencing Estimates and LOS in Months**

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Serious Misdemeanor	2.3%	7.3	\$23.07	44.8%	21.0	\$8.00	\$16.35	\$50.00	N/A	\$8.00
Aggravated Misdemeanor Persons	45.4%	9.8	\$23.07	62.1%	27.6	\$8.00	\$16.35	\$50.00	9.4	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

### Minority Impact

Division IV expands the crime of harassment, and as a result, existing data cannot be used to estimate the minority impact. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

### Fiscal Impact

The fiscal impact for Division IV cannot be determined because the number of new convictions is unknown. **Figure 4** shows the average State cost per relevant offense. This includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

**Figure 4 — Average State Cost Per Offense**

Offense Class	Average Cost
Simple Misdemeanor	\$30 to \$420
Serious Misdemeanor	\$350 to \$6,200
Aggravated Misdemeanor	\$8,300 to \$12,200

### Sources

Department of Corrections  
 Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)

/s/ Jennifer Acton

February 20, 2026

Doc ID 1600678

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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# Fiscal Note

## Fiscal Services Division



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[SF 2289](#) – Gambling, State Building Code, and Residential Care Facilities (LSB5523SV)  
Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)  
Fiscal Note Version – New

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### Description

[Senate File 2289](#) has three divisions and relates to matters under the purview of the Department of Inspections, Appeals, and Licensing (DIAL), including gambling, the State Building Code, and residential care facilities.

### Division I — Gambling

#### Description

Division I raises the total cap on reimbursements to commissioners of the Iowa Racing and Gaming Commission (IRGC) for expenses incurred from \$30,000 to \$70,000.

Division I requires that State income tax is withheld on gambling winnings under Iowa Code chapters [99D](#) and [99F](#) if the winnings are in an amount sufficient to require that an information return be filed under the federal Internal Revenue Code rather than if the winnings are in excess of \$1,000 under Iowa Code chapter 99D or \$1,200 under Iowa Code chapter 99F. This section of Division I takes effect upon enactment.

#### Background

The IRGC receives an annual appropriation from the Gaming Regulatory Revolving Fund (GRF) in the Administration and Regulations Appropriations Act to fund its operations. The IRGC assesses regulatory fees on racetracks and gambling boats and structures licensees based on the amount appropriated to the IRGC that is deposited into the GRF. These fees are approved at an IRGC meeting prior to the beginning of the fiscal year.

The [One Big Beautiful Bill Act \(OBBBA\)](#) of 2025 updated the federal income tax reporting threshold to \$2,000, adjusted annually for inflation, for Forms 1099-MISC and 1099-NEC.

#### Assumptions

- The increase to the IRGC's annual cap on reimbursements paid to commissioners is assumed to be incorporated into the regulatory fee paid by licensees and deposited into the GRF.
- For the purposes of this **Fiscal Note**, it is assumed that the updated \$2,000 federal withholding threshold is applicable to slot machine winnings, which were subject to a \$1,200 withholding threshold previously.
- Based on Tax Year 2024, the total amount of State withholding tax reported for winnings between \$1,200 and \$2,000 was \$13.9 million.
- All taxpayers are required to report all gambling winnings, regardless of whether an IRS W2-G was filed. It is assumed that State tax liability would not change as a result of the Bill.
- It is assumed that State taxes not withheld for winnings in the second half of a fiscal year would be remitted as State tax in the subsequent fiscal year.

## **Fiscal Impact**

Division I is anticipated to increase fees paid into the GRF by \$40,000 annually. The IRGC receives an annual appropriation from the GRF in the Administration and Regulation Appropriations Act.

According to the Iowa Department of Revenue, the fiscal impact of Division I on State income tax is anticipated to be revenue neutral but is expected to change the timing of revenues between fiscal years.

## **Division II — State Building Code**

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### **Description**

Division II requires the State Building Commissioner to consult with the Department of Homeland Security and Emergency Management (HSEMD), rather than the Department of Public Defense, when adopting administrative rules relating to safe rooms and storm shelters.

Division II also redirects fees collected by the State Building Code Commissioner under Iowa Code chapter [103A](#) to be deposited into DIAL's Licensing and Regulation Fund instead of the General Fund.

### **Background**

The Licensing and Regulation Fund was created in 2023 Iowa Acts, chapter [108](#) (FY 2024 Administration and Regulations Appropriations Act), under Iowa Code section [10A.507](#). The Fund consists of moneys and fees collected by DIAL. Moneys in the Licensing and Regulation Fund are appropriated to DIAL to be used to fulfill the administration and enforcement responsibilities of the Department and licensing boards under the purview of DIAL's licensing and regulation functions.

In FY 2025, there was approximately \$313,000 collected in building code plan and review fees under Iowa Code chapter 103A. These fees were deposited into DIAL's Professional Licensing Division General Fund appropriation and used by the Department.

### **Assumptions**

For the purposes of this *Fiscal Note*, it is assumed that building code plan and review fees collected in FY 2027 will equal the fees collected in FY 2025.

### **Fiscal Impact**

Division II is estimated to result in approximately \$313,000 being deposited into the Licensing and Regulation Fund beginning in FY 2027.

## **Division III — Residential Care Facilities**

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### **Description and Background**

Division III allows a residential care facility that is a pediatric palliative care center to serve as few as zero individuals. Under current law, an entity must serve at least three individuals to be defined as a residential care facility.

### **Fiscal Impact**

Division III of the Bill is not anticipated to have a fiscal impact to the State.

### **Fiscal Impact Summary**

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**Division I** of the Bill is anticipated to increase fees deposited into the GRF by \$40,000 annually. The IRGC receives an annual appropriation from the GRF in the Administration and Regulation Appropriations Act.

According to the Iowa Department of Revenue, the fiscal impact of **Division I** on State income tax is anticipated to be revenue neutral but is expected to change the timing of revenues between fiscal years.

**Division II** of the Bill is anticipated to increase fees deposited into the Licensing and Regulation Fund by \$313,000 annually.

**Sources**

Department of Inspections, Appeals, and Licensing  
Iowa Racing and Gaming Commission  
Iowa Advantage System  
Iowa Department of Revenue

/s/ Jennifer Acton

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February 23, 2026

Doc ID 1600595

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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