

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

**February 26, 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 2203</a> .....	<a href="#">S-5032</a> .....	Adopted	KEN ROZENBOOM
<a href="#">SF 2218</a> .....	<a href="#">S-5030</a> .....	Adopted	LYNN EVANS
<a href="#">SF 2399</a> .....	<a href="#">S-5034</a> .....	Adopted	MIKE BOUSSELOT
<a href="#">SF 2412</a> .....	<a href="#">S-5031</a> .....	Adopted	CARRIE KOELKER
<a href="#">SF 2412</a> .....	<a href="#">S-5035</a> .....	Adopted	CARRIE KOELKER
<a href="#">SF 2422</a> .....	<a href="#">S-5033</a> .....	Adopted	SCOTT WEBSTER
<a href="#">SF 2422</a> .....	<a href="#">S-5036</a> .....	Lost	MATT BLAKE
<a href="#">SF 2426</a> .....	<a href="#">S-5029</a> .....	Adopted	KEN ROZENBOOM
<a href="#">HF 990</a> .....	<a href="#">S-5028</a> .....	Filed	SCOTT WEBSTER

**Fiscal Notes**

[SF 2223](#) — [Concurrent Enrollment and Career and Academic Planning \(LSB5497SV\)](#)

[SF 2289](#) — [Gambling, State Building Code, and Residential Care Facilities \(LSB5523SV\)](#)

[SF 2422](#) — [Public Assistance, Verification and Eligibility \(LSB6779SV\)](#)

[SF 2426](#) — [Commercial Driver's Licenses, English Proficiency \(LSB5328SV\)](#)

[HF 2547](#) — [Concurrent Enrollment and Career and Academic Planning \(LSB5497HV\)](#)

SENATE FILE 2203

S-5032

- 1 Amend Senate File 2203 as follows:  
2 1. Page 1, after line 35 by inserting:  
3 <5. The state registrar of voters shall adopt rules pursuant  
4 to chapter 17A to administer this section.>

By KEN ROZENBOOM

S-5032 FILED FEBRUARY 25, 2026

ADOPTED

SENATE FILE 2218

S-5030

1 Amend Senate File 2218 as follows:

2 1. Page 1, line 28, by striking <lawful presence> and  
3 inserting <legal authorization to work>

4 2. Page 1, line 31, by striking <lawful presence> and  
5 inserting <legal authorization to work in the United States>

6 3. Page 2, line 7, by striking <lawful presence> and  
7 inserting <legal authorization to work>

8 4. Page 2, line 9, by striking <lawful presence> and  
9 inserting <legal authorization to work in the United States>

By LYNN EVANS

S-5030 FILED FEBRUARY 25, 2026

ADOPTED

SENATE FILE 2399

S-5034

1 Amend Senate File 2399 as follows:

2 1. Page 1, by striking lines 15 and 16 and inserting <2, the  
3 following>

4 2. Page 1, lines 28 and 29, by striking <the defendant's  
5 ability and>

6 3. Page 1, line 29, after <section 811.2.> by inserting <In  
7 determining conditions of release, the court shall not set bail  
8 at an amount that is less than the bond amounts in paragraph  
9 "a" unless the court provides justification pursuant to section  
10 811.2, subsection 2, in writing. The bond schedule shall be  
11 adjusted annually to account for inflation.>

12 4. Page 2, line 2, by striking <written> and inserting <as  
13 a surety bond>

14 5. Page 2, line 9, by striking <and the defendant's ability  
15 to pay>

16 6. Page 2, after line 22 by inserting:

17 <Sec. \_\_\_\_\_. Section 811.2, subsection 1, paragraph a,  
18 subparagraph (3), Code 2026, is amended to read as follows:

19 (3) Require the execution of an appearance bond in a  
20 specified amount and the deposit with the clerk of the district  
21 court or a public officer designated under section 602.1211,  
22 subsection 4, in cash or other qualified security, ~~of a sum not~~  
23 ~~to exceed ten percent of the amount of the bond,~~ the deposit to  
24 be returned to the person who deposited the specified amount  
25 with the clerk upon the performance of the appearances as  
26 required in section 811.6.

27 Sec. \_\_\_\_\_. Section 811.2, subsection 1, Code 2026, is amended  
28 by adding the following new paragraph:

29 NEW PARAGRAPH. c. If a pretrial release evaluation is  
30 completed by the department of corrections for a magistrate to  
31 consider prior to the release of a defendant, the evaluator  
32 for the department of corrections must verify all of the  
33 information contained in the pretrial release evaluation prior  
34 to providing it to the magistrate.

35 Sec. \_\_\_\_\_. JUDICIAL COUNCIL — UNIFORM BOND SCHEDULE. The

S-5034 (Continued)

1 judicial council shall revise and update the bond schedule to  
2 adjust for inflation since the previous update that became  
3 effective on July 1, 2017. The revised bond schedule shall be  
4 submitted to the supreme court no later than July 1, 2027, and  
5 shall be adjusted annually thereafter.>  
6 7. By renumbering as necessary.

By MIKE BOUSSELOT

S-5034 FILED FEBRUARY 25, 2026  
ADOPTED

SENATE FILE 2412

S-5031

1 Amend Senate File 2412 as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 2.11, Code 2026, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 3. *a.* Each house of the general assembly  
6 shall use the e-verify system of the United States citizenship  
7 and immigration services to confirm the employment eligibility  
8 of newly hired employees.

9 *b.* An employee may challenge the results of the submission  
10 of the employee's information to the e-verify system of  
11 the United States citizenship and immigration services by  
12 submitting a challenge, including documentation proving that  
13 the results are incorrect, to the legislative council within  
14 ten calendar days of receipt of the results. The legislative  
15 council shall review the challenge and communicate the results  
16 of the appeal to the employee and the appropriate house of the  
17 general assembly as soon as practicable.

18 *c.* Each house of the general assembly shall transmit the  
19 results of the e-verify system check to the United States  
20 immigration and customs enforcement and other appropriate  
21 federal immigration agencies if the check shows that the  
22 subject of the check does not have legal status to be present  
23 in the United States.

24 Sec. \_\_\_\_\_. Section 2A.2, subsection 2, Code 2026, is amended  
25 by adding the following new paragraph:

26 NEW PARAGRAPH. *0i.* (1) Use the e-verify system of the  
27 United States citizenship and immigration services to confirm  
28 the employment eligibility of newly hired employees.

29 (2) An employee may challenge the results of the submission  
30 of the employee's information to the e-verify system of  
31 the United States citizenship and immigration services by  
32 submitting a challenge, including documentation proving that  
33 the results are incorrect, to the legislative council within  
34 ten calendar days of receipt of the results. The legislative  
35 council shall review the challenge and communicate the results

1 of the appeal to the employee and the director as soon as  
2 practicable.

3 (3) The director shall transmit the results of the e-verify  
4 system check to the United States immigration and customs  
5 enforcement and other appropriate federal immigration agencies  
6 if the check shows that the subject of the check does not have  
7 legal status to be present in the United States.

8 Sec. \_\_\_\_\_. Section 2C.4, Code 2026, is amended to read as  
9 follows:

10 **2C.4 Citizen of United States and resident of Iowa.**

11 1. The ombudsman shall be a citizen of the United States  
12 and a resident of the state of Iowa, and shall be qualified to  
13 analyze problems of law, administration, and public policy.

14 2. a. The ombudsman shall use the e-verify system of the  
15 United States citizenship and immigration services to confirm  
16 the employment eligibility of newly hired employees.

17 b. An employee may challenge the results of the submission  
18 of the employee's information to the e-verify system of  
19 the United States citizenship and immigration services by  
20 submitting a challenge, including documentation proving that  
21 the results are incorrect, to the legislative council within  
22 ten calendar days of receipt of the results. The legislative  
23 council shall review the challenge and communicate the results  
24 of the appeal to the employee and the ombudsman as soon as  
25 practicable.

26 c. The ombudsman shall transmit the results of the e-verify  
27 system check to the United States immigration and customs  
28 enforcement and other appropriate federal immigration agencies  
29 if the check shows that the subject of the check does not have  
30 legal status to be present in the United States.>

31 2. Page 1, line 6, after <employees.> by inserting <The  
32 head of the department or agency shall transmit the results of  
33 the e-verify system check to the United States immigration and  
34 customs enforcement and other appropriate federal immigration  
35 agencies if the check shows that the subject of the check does

1 not have legal status to be present in the United States.>

2 3. Page 1, line 14, before <There> by inserting <1.>

3 4. Page 1, after line 20 by inserting:

4 <2. The department shall transmit the results of a SAVE  
5 program clearinghouse check to the United States immigration  
6 and customs enforcement and other appropriate federal  
7 immigration agencies if the check shows that the subject of the  
8 check does not have legal status to be present in the United  
9 States.

10 Sec. \_\_\_\_ . NEW SECTION. 10A.114 **Citizenship and immigration**  
11 **status — appeal.**

12 1. The department shall adopt rules pursuant to chapter 17A  
13 to allow an employee of a school district, a city, a county,  
14 or the executive branch including the state board of regents  
15 and each institution of higher education governed by the board,  
16 or a person who has applied for a professional license in  
17 this state, to challenge the results of the submission of the  
18 person's information to the SAVE program or the e-verify system  
19 of the United States citizenship and immigration services with  
20 the department.

21 2. A person must submit a challenge pursuant to subsection 1  
22 and documentation proving that the results are incorrect within  
23 ten calendar days of receipt of the results.

24 3. The department shall review a challenge submitted  
25 pursuant to subsection 1 and communicate the results of the  
26 appeal to the person who submitted the challenge and the hiring  
27 authority or licensing board, as applicable, within seven  
28 calendar days of receipt of the challenge. The decision of the  
29 department is final agency action pursuant to chapter 17A.>

30 5. Page 2, line 1, before <The> by inserting <1.>

31 6. Page 2, after line 4 by inserting:

32 <2. The state board of regents and each institution of  
33 higher education governed by the board shall transmit the  
34 results of the e-verify system check to the United States  
35 immigration and customs enforcement and other appropriate

S-5031 (Continued)

1 federal immigration agencies if the check shows that the  
2 subject of the check does not have legal status to be present  
3 in the United States.>

4 7. Page 2, line 31, before <The> by inserting <1.>

5 8. Page 2, after line 34 by inserting:

6 <2. The board of directors of each school district shall  
7 transmit the results of the e-verify system check to the  
8 United States immigration and customs enforcement and other  
9 appropriate federal immigration agencies if the check shows  
10 that the subject of the check does not have legal status to be  
11 present in the United States.>

12 9. Page 3, line 4, after <employees.> by inserting <The  
13 board shall transmit the results of the e-verify system check  
14 to the United States immigration and customs enforcement and  
15 other appropriate federal immigration agencies if the check  
16 shows that the subject of the check does not have legal status  
17 to be present in the United States.>

18 10. Page 3, line 9, after <employees.> by inserting <A city  
19 shall transmit the results of the e-verify system check to the  
20 United States immigration and customs enforcement and other  
21 appropriate federal immigration agencies if the check shows  
22 that the subject of the check does not have legal status to be  
23 present in the United States.>

24 11. By renumbering as necessary.

By CARRIE KOELKER

S-5031 FILED FEBRUARY 25, 2026

ADOPTED

SENATE FILE 2412

S-5035

1 Amend the amendment, S-5031, to Senate File 2412, as  
2 follows:

3 1. Page 1, line 23, after <States> by inserting <after  
4 the completion of an appeal pursuant to paragraph "b", if  
5 applicable>

6 2. Page 2, line 7, after <States> by inserting <after  
7 the completion of an appeal pursuant to subparagraph (2), if  
8 applicable>

9 3. Page 2, line 30, after <States> by inserting <after  
10 the completion of an appeal pursuant to paragraph "b", if  
11 applicable>

12 4. Page 3, line 1, after <States> by inserting <after  
13 the completion of an appeal pursuant to section 10A.114, if  
14 applicable>

15 5. Page 3, line 9, after <States> by inserting <after  
16 the completion of an appeal pursuant to section 10A.114, if  
17 applicable>

18 6. Page 4, line 3, after <States> by inserting <after  
19 the completion of an appeal pursuant to section 10A.114, if  
20 applicable>

21 7. Page 4, line 11, after <States> by inserting <after  
22 the completion of an appeal pursuant to section 10A.114, if  
23 applicable>

24 8. Page 4, line 17, after <States> by inserting <after  
25 the completion of an appeal pursuant to section 10A.114, if  
26 applicable>

27 9. Page 4, line 23, after <States> by inserting <after  
28 the completion of an appeal pursuant to section 10A.114, if  
29 applicable>

By CARRIE KOELKER

S-5035 FILED FEBRUARY 25, 2026

ADOPTED

SENATE FILE 2422

S-5033

- 1 Amend Senate File 2422 as follows:
- 2 1. Page 3, lines 2 and 3, by striking <July 1, 2026> and  
3 inserting <January 1, 2027>
- 4 2. Page 5, after line 18 by inserting:
- 5 <4. This section does not apply to a modification of a  
6 state plan amendment that is required due to federal law or  
7 regulation.>

By SCOTT WEBSTER

S-5033 FILED FEBRUARY 25, 2026

ADOPTED

SENATE FILE 2422

S-5036

- 1 Amend Senate File 2422 as follows:
- 2 1. By striking page 2, line 27, through page 3, line 3.
- 3 2. By renumbering, redesignating, and correcting internal
- 4 references as necessary.

By MATT BLAKE

S-5036 FILED FEBRUARY 25, 2026

LOST

SENATE FILE 2426

S-5029

- 1 Amend Senate File 2426 as follows:
- 2 1. Page 1, line 8, by striking <The> and inserting <Except  
3 as provided in paragraph "b", the>
- 4 2. Page 1, line 9, by striking <initial>
- 5 3. Page 1, after line 15 by inserting:  
6 <b. The department shall not examine an applicant's  
7 English language proficiency if the applicant submits proof,  
8 as determined by the department, that the applicant is  
9 sufficiently proficient in the English language by having  
10 previously successfully completed the examination required  
11 under paragraph "a".>
- 12 4. Page 1, line 16, by striking <b.> and inserting <c.>
- 13 5. Page 1, line 23, by striking <c.> and inserting <d.>
- 14 6. Page 1, line 26, by striking <d.> and inserting <e.>
- 15 7. Page 2, by striking lines 3 through 6 and inserting  
16 <vehicle.>
- 17 8. Page 2, before line 7 by inserting:  
18 <a. Except as provided in paragraph "b", a person who  
19 violates this subsection commits a serious misdemeanor. The  
20 court shall impose a fine of one thousand dollars and the court  
21 may order imprisonment not to exceed one year.  
22 b. In lieu of the criminal penalty under paragraph "a", a  
23 peace officer shall issue an out-of-service order to a person  
24 who violates this subsection if the person holds an unexpired  
25 commercial driver's license or commercial learner's permit that  
26 was issued by the department after the person successfully  
27 completed the English language proficiency examination under  
28 section 321.187B, subsection 1, paragraph "a".>
- 29 9. Page 2, line 10, by striking <language.> and inserting  
30 <language in accordance with 49 C.F.R. §391.11(b)(2).>

By KEN ROZENBOOM

S-5029 FILED FEBRUARY 25, 2026

ADOPTED

HOUSE FILE 990

S-5028

- 1 Amend House File 990, as amended, passed, and reprinted by  
2 the House, as follows:
- 3 1. Page 1, before line 1 by inserting:  
4 <Section 1. Section 124E.4, subsection 1, paragraph b, Code  
5 2026, is amended by striking the paragraph.  
6 Sec. \_\_\_\_\_. Section 124E.4, subsection 1, paragraph d,  
7 subparagraph (1), Code 2026, is amended to read as follows:  
8 (1) The patient's full name, ~~Iowa~~ residence address, date  
9 of birth, and telephone number.
- 10 Sec. \_\_\_\_\_. Section 124E.4, subsection 2, paragraph a, Code  
11 2026, is amended to read as follows:  
12 a. The patient's full name, ~~Iowa~~ residence address, and date  
13 of birth.>
- 14 2. Page 1, line 2, by striking <2025> and inserting <2026>  
15 3. Page 1, line 11, by striking <2025> and inserting <2026>  
16 4. Title page, line 1, before <licensure> by inserting  
17 <issuance of medical cannabidiol registration cards and>  
18 5. By renumbering as necessary.

By SCOTT WEBSTER

S-5028 FILED FEBRUARY 25, 2026



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[SF 2223](#) – Concurrent Enrollment and Career and Academic Planning (LSB5497SV)  
Staff Contact: Serenity Lo (515.281.5661) [serenity.lo@legis.iowa.gov](mailto:serenity.lo@legis.iowa.gov)  
Fiscal Note Version – New

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### **Description**

[Senate File 2223](#) makes the following changes to the Summer Joint Enrollment Program (Program):

- Modifies the supplementary weighting paid through the school aid formula to allow for supplementary weighted funding to be generated for students enrolled in the Program.
- Removes the Program from the programs subject to the list of high-demand jobs identified by the State Workforce Development Board.
- Requires career academies to include a minimum of two units of secondary education, one of which must include a course that meets the requirements of Iowa Code section [261E.8](#) (district-to-community college sharing or concurrent enrollment program).
- Modifies the calculation of the percentage of the day a pupil attends a concurrent enrollment class, counting their attendance during the summer as if they attended during the school year.
- Requires collective statewide articulation agreements with the Board of Regents (BOR) to transfer academic credits earned through completion of an associate degree program or career and technical education (CTE) program. The Bill also requires program-specific articulation arrangements that favor the transfer of CTE credits to the greatest possible extent.
- Modifies the Program to allow liberal arts and sciences college-level coursework to be offered to students through the Program.
- Requires the individualized career and academic planning process to include discussions with students regarding concurrent enrollment and industry-recognized credentials.

### **Background**

The concurrent enrollment program, also known as district-to-community college sharing, provides high school students opportunities to enroll in eligible college-level courses at or through community colleges. Students do not pay tuition, textbook, or concurrent enrollment fees. Through sharing agreements, tuition is charged to school districts with participating students. Enrollment generates supplemental weighting funds from State School Aid that reimburse a portion back to the districts.

The Department of Education has received the [Summer Joint Enrollment](#) General Fund appropriation of \$600,000 in the annual Education Appropriations Act since FY 2019. The appropriation provides moneys for resident high school pupils enrolled in grades 9 through 12 to attend a community college for college-level classes outside of the regular school year through a contractual agreement between a community college and a school district. The appropriation provides the support required by Iowa Code section [261E.8\(8\)](#). Since FY 2019, the Program has provided over 7,700 students access to free, college-level CTE coursework.

Career academies are career-oriented programs of study that link secondary CTE to a postsecondary education program. They have three main elements:

- Concurrent enrollment coursework.
- Coursework with a career theme that provides a foundation for entering postsecondary programs.
- Strong partnerships among employers, school districts, higher education institutions, and the community.

Recommendations submitted to the General Assembly in July 2025 by the [HF 2545 Comprehensive Review Task Force](#) established in 2024 Iowa Acts, chapter [1159](#) (Iowa Educational Standards Act), outline potential changes to CTE concurrent enrollment and career and academic planning.

The total number of students enrolled in Program courses and CTE programs is as follows for summer 2023 through summer 2025:

- Summer 2023 — 1,863 pupils with 35 total CTE programs offered
- Summer 2024 — 2,113 pupils with 38 total CTE programs offered
- Summer 2025 — 2,416 pupils with 32 total CTE programs offered

### **Assumptions**

- The FY 2027 State cost per pupil is \$7,988, which is based on current law.
- Any legislative changes to the State cost per pupil will alter the fiscal impact.
- Assuming a growth rate of 13.0%, which is the average of the last two years for CTE courses, over the next two years, 2,730 pupils are estimated to enroll for summer 2026 and 3,010 are estimated to enroll for summer 2027.
- Assumes enrollment based on recent trends for CTE-only enrollment. These calculations only apply if 100.0% of Program students enroll in CTE courses.

### **Fiscal Impact**

Senate File 2223 is estimated to increase supplementary weighting paid through the school aid formula by \$962,000 in FY 2027 and \$1.1 million in FY 2028 if 100.0% of students are enrolled in CTE courses. However, if 75.0% of students are enrolled in CTE courses and 25.0% of students enrolled in college-level liberal arts and sciences courses, the Bill is estimated to increase supplementary weighting by \$893,000 in FY 2027 and \$1.0 million in FY 2028.

Currently, the Summer Joint Enrollment Program receives an annual General Fund appropriation of \$600,000 in the Education Appropriations Act.

There is no fiscal impact on the Department of Education. Administrative work will be performed by Department staff with similar job responsibilities.

### **Source**

Iowa Department of Education

/s/ Jennifer Acton

February 25, 2026

Doc ID 1600073

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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.1)  
Staff Contact: Maria Wagenhofer (515.281.5270) [maria.wagenhofer@legis.iowa.gov](mailto:maria.wagenhofer@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the Senate

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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 pursuant to 26 U.S.C. 6041, as amended to July 4, 2025, 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, and pari-mutuel winnings, which were subject to a \$1,000 withholding threshold previously.
- Based on tax year (TY) 2024, the total amount of reported slot machine winnings between \$1,200 and \$2,000 was \$365.7 million and the total amount of State withholding tax reported for slot machine winnings between \$1,200 and \$2,000 was \$13.9 million.
- Based on TY 2024, the total amount of reported pari-mutuel winnings between \$1,000 and \$2,000 was \$17.7 million and the total amount of State withholding tax reported for pari-mutuel winnings between \$1,000 and \$2,000 was \$937,000.

- All taxpayers are required to report all gambling winnings, regardless of whether an Internal Revenue Service (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 in State tax as final payments in the subsequent fiscal year.
- It is assumed that the section of Division I amending withholding thresholds would take effect July 1, 2026 (FY 2027).
- All gambling winnings are subject to a State income tax rate of 3.8% beginning in TY 2026.
- Winnings are assumed to increase by 2.4% annually.

### **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.

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. Beginning in FY 2027 and for all subsequent fiscal years, the timing of revenues collected is delayed by six months compared to current law. As a result, the fiscal impact for FY 2027 is anticipated to be significant. For FY 2027, it is anticipated that there would be a decrease of \$7.8 million that is instead collected in FY 2028. For all subsequent fiscal years, the annual decrease is estimated to be \$200,000 that is instead collected in the next fiscal year.

## **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, approximately \$313,000 was 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.

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. Beginning in FY 2027 and for all subsequent fiscal years, the timing of revenues collected is delayed by six months compared to current law. As a result, the fiscal impact for FY 2027 is anticipated to be significant. For FY 2027, it is anticipated that there would be a decrease of \$7.8 million that is instead collected in FY 2028. For all subsequent fiscal years, the annual decrease is estimated to be \$200,000 that is instead collected in the next fiscal year.

**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  
LSA calculations

/s/ Jennifer Acton

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February 25, 2026

Doc ID 1601633

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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 2422](#) – Public Assistance, Verification and Eligibility (LSB6779SV)  
Staff Contact: Louie Hoehle (515.281.6561) [louie.hoehle@legis.iowa.gov](mailto:louie.hoehle@legis.iowa.gov)  
Fiscal Note Version – New

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## **Description**

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[Senate File 2422](#) modifies various public assistance programs under the Department of Health and Human Services (HHS). The Bill is effective upon enactment.

## **Division I – Public Assistance Programs — Eligibility and Reporting**

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### **Description**

Division I of the Bill requires the HHS to use the Systematic Alien Verification for Entitlements (SAVE) online service maintained by the U.S. Department of Homeland Security (DHS) to verify immigration and citizenship information when determining eligibility for public assistance programs.

### **Background**

The HHS is currently required to access information maintained by the U.S. Citizenship and Immigration Services (USCIS) of the DHS when determining eligibility for public assistance programs.

The [SAVE](#) system is an online service for registered federal, State, territorial, tribal, and local government agencies to verify the immigration and citizenship status of applicants seeking benefits or licenses, administered by the USCIS of the DHS. A user agency is charged a monthly service charge of \$25 for each month in which the user agency submits at least one SAVE case. As of April 1, 2025, non-federal user agencies are not charged a fee for each case run through SAVE.

### **Assumptions and Fiscal Impact**

The LSA has not received a response to requests for information from the HHS. Division I of the Bill may require information technology (IT) system costs to the State.

## **Division II – Supplemental Nutrition Assistance Program**

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### **Description**

Division II of the Bill requires the HHS to consider the income and financial resources of all household members when determining the eligibility and benefit allotment of the household for the Supplemental Nutrition Assistance Program (SNAP) and establishes SNAP eligibility requirements.

### **Background**

The [Supplemental Nutrition Assistance Program](#) is a federally administered program that supplements the food budget of families by providing benefits to purchase healthy and nutritious food. The benefits must be used by eligible recipients, per federal guidelines, for specific foods,

including fruits and vegetables, meat and dairy products, breads and cereals, snack foods, and seeds and plants.

The [One Big Beautiful Bill Act \(OBBBA\)](#) was signed into law on July 4, 2025, and made changes to eligibility requirements for SNAP. The OBBBA limited eligibility for participation in SNAP to individuals who reside in the United States and are any of the following:

- Citizens or lawful permanent residents.
- Immigrants who have been lawfully admitted for permanent residence in the United States.
- Immigrants who have been granted the status of Cuban or Haitian entrant.
- Individuals who are lawfully residing in the United States in accordance with the Compacts of Free Association between the United States and Micronesia, the Marshall Islands, and Palau.

### **Assumptions and Fiscal Impact**

The LSA has not received a response to requests for information from the HHS. Division II of the Bill may require minimal training costs.

## **Division III – Medicaid — Managed Care**

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### **Description**

Division III of the Bill requires the HHS to deliver all Medicaid benefits through a managed care system, except for benefits provided on a fee-for-service (FFS) basis.

### **Background**

Since 2016, Iowa has primarily operated Medicaid through a managed care system. The HHS contracts with three Managed Care Organizations (MCOs) to provide services to most Medicaid members. The HHS still maintains a small [FFS](#) population, in which providers are paid directly from the State for each service they provide.

### **Assumptions and Fiscal Impact**

The LSA has not received a response to requests for information from the HHS. However, the LSA estimates that Division III of the Bill will have a minimal fiscal impact since the State already operates a managed care system.

## **Division IV – Medicaid and Iowa Health and Wellness Plan — Retroactive Eligibility and Reporting**

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### **Description**

Division IV relates to Medicaid retroactive eligibility and does the following:

- Requires the HHS to adopt administrative rules and submit a Medicaid waiver to the Centers for Medicare and Medicaid Services (CMS) to allow for two months of retroactive eligibility for pregnant women, children, and residents of certain nursing facilities who apply for Medicaid.
- Prohibits the HHS from adopting administrative rules or submitting a request for a waiver or State plan amendment to the CMS to provide retroactive eligibility to any other adult applying for Medicaid or the Iowa Health and Wellness Plan (IHAWP).

### **Background**

Federal law currently allows states to provide up to three months of retroactive eligibility for Medicaid. The OBBBA reduces the retroactive eligibility period from three months to two

months for traditional Medicaid and from three months to one month for Medicaid expansion, which, in Iowa, is IHAWP. The OBBBA changes are scheduled to take effect January 1, 2027.

Retroactive eligibility in Iowa is currently available to pregnant women, infants, and residents of certain nursing facilities. Traditional Medicaid members may receive up to three months of retroactive eligibility. Medicaid members enrolled in IHAWP may receive one month of retroactive eligibility.

### **Assumptions and Fiscal Impact**

The LSA has not received a response to requests for information from the HHS. Division IV of the Bill may require waiver technical assistance costs to the State. Additionally, Division IV may result in State savings due to fewer services being retroactively eligible for Medicaid.

## **Division V – Medicaid Waivers and State Plan Amendments — Cost Neutrality**

### **Description**

Division V of the Bill relates to Medicaid waivers and state plan amendments (SPAs) and does the following:

- Requires the HHS to conduct an analysis to determine if certain requests for Medicaid waivers or SPAs are cost neutral prior to submitting the request to CMS.
- Requires the HHS to present the request to the General Assembly, for approval by both houses of the General Assembly, if the waiver or SPA is determined to not be cost neutral.
- Requires the HHS to conduct an analysis to determine the cost neutrality of all waivers, and to submit an annual report, by October 1, detailing the analysis.

### **Background**

[Section 1115 waivers](#) allow states to temporarily modify their Medicaid programs and evaluate specific policy approaches.

[State plan amendments](#) are the process in which states can make permanent changes to their Medicaid programs.

### **Assumptions and Fiscal Impact**

The LSA has not received a response to requests for information from the HHS. Division V of the Bill may require increased staff and actuarial costs.

## **Division VI – Effective Date**

### **Description**

Division IV provides that the Bill takes effect upon enactment.

\_\_\_\_\_  
/s/ Jennifer Acton

February 25, 2026

Doc ID 1601655

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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 2426](#) – Commercial Driver’s Licenses, English Proficiency (LSB5328SV)  
Staff Contact: Garry Martin (515.281.4611) [garry.martin@legis.iowa.gov](mailto:garry.martin@legis.iowa.gov)  
Fiscal Note Version – New

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### **Description**

[Senate File 2426](#) requires the Department of Transportation (DOT) deny the issuance or renewal of a commercial driver’s license (CDL) or commercial learner’s permit (CLP) if the applicant fails to demonstrate proficiency in the English language. The DOT must administer the examination in a computer-based format. The Bill does not limit an applicant from retaking the examination.

The Bill prohibits a person who is not proficient in the English language from operating a commercial motor vehicle (CMV). A person who violates this provision commits a serious misdemeanor punishable by a \$1,000 fine and imprisonment not to exceed one year. The Bill prohibits a commercial motor carrier from employing the services of a commercial driver, including an independent contractor, who is not proficient in the English language. A carrier who violates this provision commits a serious misdemeanor and is subject to civil penalty ranging from \$3,000 to \$10,000 based on the number of violations, to be imposed and collected by the DOT, and deposited into the Road Use Tax Fund.

The DOT is prohibited from complying with a provision of the Bill if compliance would cause the denial of federal funds or services or otherwise violate federal law. Requirements to perform English language proficiency examinations take effect beginning March 1, 2027.

### **Background**

Under Iowa Code section [321.188](#), the DOT administers CDL and CLP examinations in compliance with the procedures set forth in 49 C.F.R. [§383.73](#) before issuing or renewing a CDL or CLP. Currently the DOT offers the CDL knowledge tests in Spanish, which is allowed by 49 C.F.R. [§383.133\(b\)\(3\)](#). The DOT performs the CDL skills test in English only, as required by 49 C.F.R. [§383.133\(c\)\(5\)](#).

A serious misdemeanor is punishable by confinement for no more than one year and a fine of at least \$430 but not more than \$2,500.

### **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.

- 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 2426 creates two new offenses classified as serious misdemeanors. The correctional impact of the Bill cannot be determined because the number of new convictions cannot be estimated. **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 serious 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
Serious Misdemeanor	2.3%	7.3	\$23.07	44.8%	21.0	\$8.00	\$16.35	\$50.00	N/A	\$8.00

### Minority Impact

The minority impact cannot be determined since the number of new convictions under the Bill is unknown. 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 cannot be determined because the number of new convictions under the Bill cannot be estimated. The average State cost per serious misdemeanor is between \$350 and \$6,200. The estimated impact to the General Fund 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.

### Sources

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

/s/ Jennifer Acton

February 25, 2026

Doc ID 1601656

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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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[HF 2547](#) – Concurrent Enrollment and Career and Academic Planning (LSB5497HV.1)  
Staff Contact: Serenity Lo (515.281.5661) [serenity.lo@legis.iowa.gov](mailto:serenity.lo@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the House

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## Description

[House File 2547](#) makes the following changes to the Summer Joint Enrollment Program:

- Modifies the supplementary weighting paid through the school aid formula to allow for supplementary weighted funding to be generated for students enrolled in the Program.
- Removes the Program from the programs subject to the list of high-demand jobs identified by the State Workforce Development Board.
- Requires career academies to include a minimum of two units of secondary education, one of which must include a course that meets the requirements of Iowa Code section [261E.8](#) (district-to-community college sharing or concurrent enrollment program).
- Modifies the calculation of the percentage of the day a pupil attends a concurrent enrollment class, counting their attendance during the summer as if they attended during the school year.
- Requires collective statewide articulation agreements with the Board of Regents (BOR) to transfer academic credits earned through completion of an associate degree program or career and technical education (CTE) program. The Bill also requires program-specific articulation arrangements that favor the transfer of CTE credits to the greatest possible extent.
- Modifies the Program to allow liberal arts and sciences college-level coursework to be offered to students through the Program.
- Requires the individualized career and academic planning process to include discussions with students regarding concurrent enrollment and industry-recognized credentials.
- Requires the BOR to submit a report to the General Assembly and to the Governor describing the process to establish a performance-based funding model of higher education institutions.

## Background

The concurrent enrollment program, also known as district-to-community college sharing, provides high school students opportunities to enroll in eligible college-level courses at or through community colleges. Students do not pay tuition, textbook, or concurrent enrollment fees. Through sharing agreements, tuition is charged to school districts with participating students. Enrollment generates supplemental weighting funds from State school aid that reimburse a portion back to the districts.

The Department of Education has received the [Summer Joint Enrollment](#) General Fund appropriation of \$600,000 in the annual Education Appropriations Act since FY 2019. The appropriation provides moneys for resident high school pupils enrolled in grades 9 through 12 to attend a community college for college-level classes outside of the regular school year through a contractual agreement between a community college and a school district. The appropriation provides the support required by Iowa Code section 261E.8(8). Since FY 2019, the Program has provided over 7,700 students access to free, college-level CTE coursework.

Career academies are career-oriented programs of study that link secondary CTE to a postsecondary education program. They have three main elements:

- Concurrent enrollment coursework.
- Coursework with a career theme that provides a foundation for entering postsecondary programs.
- Strong partnerships among employers, school districts, higher education institutions, and the community.

Recommendations submitted to the General Assembly in July 2025 by the [HF 2545 Comprehensive Review Task Force](#) established in 2024 Iowa Acts, chapter [1159](#) (Iowa Educational Standards Act), outline potential changes to CTE concurrent enrollment and career and academic planning.

The total number of students enrolled in Program courses and CTE programs is as follows for summer 2023 through summer 2025:

- Summer 2023 — 1,863 pupils with 35 total CTE programs offered
- Summer 2024 — 2,113 pupils with 38 total CTE programs offered
- Summer 2025 — 2,407 pupils with 32 total CTE programs offered

### Assumptions

- The FY 2027 State cost per pupil is \$7,988, which is based on current law.
- Any legislative changes to the State cost per pupil will alter the fiscal impact.
- Assuming a growth rate of 13.0%, which is the average of the last two years for CTE courses, over the next two years, 2,730 pupils are estimated to enroll for summer 2026 and 3,010 are estimated to enroll for summer 2027.
- Enrollment is based on recent trends for CTE-only enrollment. These calculations apply if 100.0% of Program students enroll in CTE courses.

### Fiscal Impact

House File 2547 is estimated to increase supplementary weighting paid through the supplementary school aid formula by \$962,000 in FY 2027 and by \$1.1 million in FY 2028 if 100.0% of students are enrolled in CTE courses. However, if 75.0% of students enroll in CTE courses and 25.0% of students enroll in college-level liberal arts and sciences courses, the Bill is estimated to increase supplementary weighting by \$893,000 in FY 2027 and \$1.0 million in FY 2028.

Currently, the Summer Joint Enrollment Program receives an annual General Fund appropriation of \$600,000 in the Education Appropriations Act.

There is no fiscal impact on the Department of Education. Administrative work will be performed by Department staff with similar job responsibilities.

### Source

Department of Education

/s/ Jennifer Acton

February 24, 2026

Doc ID 1601703

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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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