

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

**March 23, 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 2212</a> .....	<a href="#">S-5107</a> .....	Filed	MIKE PIKE
<a href="#">SF 2218</a> .....	<a href="#">S-5104</a> .....	Filed	RECEIVED FROM THE HOUSE
<a href="#">SF 2424</a> .....	<a href="#">S-5108</a> .....	Filed	SANDY SALMON
<a href="#">SF 2447</a> .....	<a href="#">S-5109</a> .....	Filed	SANDY SALMON
<a href="#">HF 777</a> .....	<a href="#">S-5110</a> .....	Filed	COMMITTEE ON TRANSPORTATION, et al
<a href="#">HF 826</a> .....	<a href="#">S-5106</a> .....	Filed	COMMITTEE ON JUDICIARY, et al
<a href="#">HF 978</a> .....	<a href="#">S-5119</a> .....	Filed	COMMITTEE ON HEALTH AND HUMAN SERVICES, et al
<a href="#">HF 2256</a> .....	<a href="#">S-5120</a> .....	Filed	COMMITTEE ON HEALTH AND HUMAN SERVICES, et al
<a href="#">HF 2297</a> .....	<a href="#">S-5114</a> .....	Filed	COMMITTEE ON STATE GOVERNMENT, et al
<a href="#">HF 2305</a> .....	<a href="#">S-5122</a> .....	Filed	COMMITTEE ON HEALTH AND HUMAN SERVICES, et al

<a href="#">HF 2434</a> .....	<a href="#">S-5117</a> .....	Filed	COMMITTEE ON COMMERCE, et al
<a href="#">HF 2490</a> .....	<a href="#">S-5116</a> .....	Filed	COMMITTEE ON STATE GOVERNMENT, et al
<a href="#">HF 2502</a> .....	<a href="#">S-5115</a> .....	Filed	COMMITTEE ON STATE GOVERNMENT, et al
<a href="#">HF 2523</a> .....	<a href="#">S-5121</a> .....	Filed	COMMITTEE ON HEALTH AND HUMAN SERVICES, et al
<a href="#">HF 2583</a> .....	<a href="#">S-5118</a> .....	Filed	COMMITTEE ON COMMERCE, et al
<a href="#">HF 2596</a> .....	<a href="#">S-5105</a> .....	Filed	COMMITTEE ON AGRICULTURE, et al
<a href="#">HF 2628</a> .....	<a href="#">S-5111</a> .....	Filed	COMMITTEE ON TRANSPORTATION, et al
<a href="#">HF 2655</a> .....	<a href="#">S-5112</a> .....	Filed	COMMITTEE ON TRANSPORTATION, et al
<a href="#">HF 2670</a> .....	<a href="#">S-5113</a> .....	Filed	COMMITTEE ON EDUCATION, et al

### **Fiscal Notes**

[SF 2218](#) — [Educational Practitioner Licensing, Lawful Presence Verification](#) (LSB5046SV)

[SF 2376](#) — [Contractor Bond Requirements](#) (LSB2245SZ)

[SF 2404](#) — [Special Schools, Pilot Program](#) (LSB5556SV)

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

[SF 2470](#) — [Prediction Market Taxation](#) (LSB5288SV)

[HF 2337](#) — [Fraud, False Educational Credentials](#) (LSB5135HV)

[HF 2362](#) — [Regents Universities, Tuition Guarantee](#) (LSB5835HV)

[HF 2676](#) — [Medical Licensing and Prescribing](#) (LSB5336HV)

SENATE FILE 2212

S-5107

1 Amend Senate File 2212 as follows:

2 1. Page 2, by striking lines 18 through 20.

3 2. Page 2, line 21, by striking <e.> and inserting <c.>

4 3. Page 2, line 25, by striking <f.> and inserting <d.>

5 4. Page 2, line 27, by striking <g.> and inserting <e.>

6 5. Page 2, line 29, by striking <h.> and inserting <f.>

7 6. Page 2, after line 29 by inserting:

8 <g. Except as provided in subsection 4, a scrimmage  
9 conducted pursuant to this section shall comply with all  
10 applicable rules and regulations of the organization applicable  
11 to the interscholastic event.

12 6. A scrimmage under this section may include any activities  
13 or components typical of a regular interscholastic athletic  
14 contest, including unofficial scorekeeping, public announcing,  
15 team uniforms, coaching, use of officials, concessions, and  
16 ticketed admissions.>

By MIKE PIKE

S-5107 FILED MARCH 18, 2026

HOUSE AMENDMENT TO  
SENATE FILE 2218

S-5104

1 Amend Senate File 2218, 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 EDUCATION-RELATED PROVISIONS

7 Section 1. Section 256.146, subsection 16, Code 2026, is  
8 amended to read as follows:

9 16. a. Adopt rules to require that a background  
10 investigation be conducted by the division of criminal  
11 investigation of the department of public safety on all initial  
12 applicants for licensure. The board shall also require all  
13 initial applicants to submit a completed fingerprint packet and  
14 shall use the packet to facilitate a national criminal history  
15 background check.

16 b. The board shall have access to, and shall review the  
17 sex offender registry information under section 692A.121  
18 available to the general public, information in the Iowa court  
19 information system available to the general public, the central  
20 registry for child abuse information established under chapter  
21 235A, and the dependent adult abuse records maintained under  
22 chapter 235B for information regarding applicants for license  
23 renewal and, every five years, for practitioners who are not  
24 subject to renewal requirements pursuant to subsection 1,  
25 paragraph "a", subparagraph (2). The board may charge such  
26 a practitioner who is not subject to renewal requirements a  
27 reasonable fee for the review of the sex offender registry  
28 information, information in the Iowa court information system,  
29 the central registry for child abuse information, and the  
30 dependent adult abuse records.

31 c. (1) The board shall require all initial applicants for  
32 licensure, including individuals who apply for a license under  
33 section 256.152, and all applicants for license renewal, to  
34 produce evidence of the applicant's legal authorization to  
35 work in the United States as a condition of initial licensure

1 or license renewal. The board shall accept as proof of an  
2 applicant's legal authorization to work in the United States  
3 any of the following:

4 (a) A document that establishes both employment  
5 authorization and identity, as described in 8 U.S.C.  
6 §1324a(b)(1)(B).

7 (b) A document that evidences employment authorization,  
8 as described in 8 U.S.C. §1324a(b)(1)(C), and a document that  
9 establishes the identity of the applicant, as described in 8  
10 U.S.C. §1324a(b)(1)(D).

11 (2) The board shall require all practitioners who are  
12 not subject to renewal requirements pursuant to subsection  
13 1, paragraph "a", subparagraph (2), to produce evidence  
14 of the practitioner's legal authorization to work in the  
15 United States every five years as a condition of remaining  
16 licensed. The board shall accept as proof of a practitioner's  
17 legal authorization to work in the United States any of the  
18 following:

19 (a) A document that establishes both employment  
20 authorization and identity, as described in 8 U.S.C.  
21 §1324a(b)(1)(B).

22 (b) A document that evidences employment authorization,  
23 as described in 8 U.S.C. §1324a(b)(1)(C), and a document that  
24 establishes the identity of the practitioner, as described in 8  
25 U.S.C. §1324a(b)(1)(D).

26 Sec. 2. Section 256E.7, subsection 2, Code 2026, is amended  
27 by adding the following new paragraph:

28 NEW PARAGRAPH. *0w.* Be subject to and comply with the  
29 requirements of section 280.37 relating to the verification of  
30 the identity and employment eligibility of all individuals who  
31 have accepted an offer of employment in the same manner as a  
32 school district.

33 Sec. 3. Section 256F.4, subsection 2, Code 2026, is amended  
34 by adding the following new paragraph:

35 NEW PARAGRAPH. *v.* Be subject to and comply with the



1 2. An employer who violates section 91F.2 shall be subject  
2 to a civil penalty of ten thousand dollars to be collected by  
3 the department.

4 3. For a fourth or subsequent violation of subsection 91F.2,  
5 in addition to the civil penalty provided in subsection 1,  
6 an employer shall cease operations at the location where the  
7 violation occurred until any individual who holds a majority  
8 ownership interest in the employer, and all managerial staff  
9 at the location, participate in training developed by the  
10 department regarding compliance with this chapter.

11 Sec. 9. Section 714.8, Code 2026, is amended by adding the  
12 following new subsections:

13 NEW SUBSECTION. 23. For the purpose of retaining or  
14 obtaining employment, or any other thing of value, falsely  
15 provides the employer or prospective employer with a social  
16 security number that does not belong to that person.

17 NEW SUBSECTION. 24. An employer knowingly providing a  
18 potential employee with a fraudulent social security number for  
19 the purpose of hiring the potential employee.

20 DIVISION III

21 IMMIGRATION STATUS — STATE EMPLOYMENT AND LICENSURE

22 Sec. 10. Section 7E.3, Code 2026, is amended by adding the  
23 following new subsection:

24 NEW SUBSECTION. 6. *Verification of United States citizenship*  
25 *and immigration status.* Use the e-verify system of the United  
26 States citizenship and immigration services to confirm the  
27 employment eligibility of newly hired employees.

28 Sec. 11. Section 10A.101, Code 2026, is amended by adding  
29 the following new subsection:

30 NEW SUBSECTION. 4. "*SAVE program*" means the systematic  
31 alien verification for entitlements system of the United  
32 States department of homeland security and the United States  
33 citizenship and immigration services.

34 Sec. 12. NEW SECTION. 10A.113 **SAVE program clearinghouse.**

35 There is created within the department a SAVE program

1 clearinghouse, which shall serve as the central entity to  
2 process requests to verify, using the SAVE program, the United  
3 States citizenship and immigration status of an individual  
4 who has applied for a professional license in this state.  
5 The department shall adopt rules pursuant to chapter 17A to  
6 implement this section.

7 Sec. 13. Section 10A.506, Code 2026, is amended by adding  
8 the following new subsection:

9 NEW SUBSECTION. 13. *a.* The licensing and regulation  
10 examining boards included in the department pursuant to  
11 subsection 1 shall use the SAVE program clearinghouse created  
12 within the department pursuant to section 10A.113 to verify  
13 the United States citizenship and immigration status of an  
14 individual who has applied for a professional license from the  
15 board.

16 *b.* A denial of an application for a professional license due  
17 to the results of the SAVE program clearinghouse check shall  
18 be appealed to the director and the director's decision shall  
19 constitute final agency action.

20 Sec. 14. NEW SECTION. **262.9E Verification of citizenship**  
21 **and immigration status.**

22 The state board of regents and each institution of higher  
23 education governed by the board shall use the e-verify system  
24 of the United States citizenship and immigration services to  
25 confirm the employment eligibility of newly hired employees.

26 Sec. 15. Section 272C.1, Code 2026, is amended by adding the  
27 following new subsection:

28 NEW SUBSECTION. 11. "*SAVE program clearinghouse*" means  
29 the SAVE program clearinghouse created within the department  
30 of inspections, appeals, and licensing pursuant to section  
31 10A.113.

32 Sec. 16. Section 272C.4, Code 2026, is amended by adding the  
33 following new subsection:

34 NEW SUBSECTION. 11. Use the SAVE program clearinghouse to  
35 confirm the United States citizenship and immigration status of

1 an individual who has applied for a professional license from  
2 the board.

3 Sec. 17. Section 272C.10, Code 2026, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 9. For a license deemed a professional  
6 license by the licensing board, unlawful presence in the United  
7 States, as determined by using the SAVE program clearinghouse.

8 Sec. 18. NEW SECTION. **272C.15A Disqualifications for**  
9 **unlawful presence.**

10 A licensing board established after January 1, 1978, and  
11 pursuant to the provisions of this chapter, shall not issue or  
12 renew a professional license to an individual who the licensing  
13 board is unable to verify is lawfully present in the United  
14 States, as determined by using the SAVE program clearinghouse.

15 DIVISION IV

16 VOTER REGISTRATION — UNAUTHORIZED ALIENS

17 Sec. 19. Section 39A.2, subsection 1, paragraph a,  
18 subparagraph (2), Code 2026, is amended to read as follows:

19 (2) Falsely swears to an oath required pursuant to section  
20 48A.7A or 48A.11.

21 Sec. 20. Section 48A.2, Code 2026, is amended by adding the  
22 following new subsection:

23 NEW SUBSECTION. 4A. *“Unauthorized alien”* means a person  
24 who is unlawfully present in the United States under the  
25 federal Immigration and Nationality Act, 8 U.S.C. §1101 et  
26 seq., as modified by applicable federal statutes, rules, and  
27 regulations.

28 Sec. 21. Section 48A.6, Code 2026, is amended by adding the  
29 following new subsection:

30 NEW SUBSECTION. 3. A person who is an unauthorized alien.

31 Sec. 22. Section 48A.11, Code 2026, is amended by adding the  
32 following new subsection:

33 NEW SUBSECTION. 9. Each voter registration form shall  
34 include the following oath:

35 By submitting this form, I do solemnly swear and affirm that

1 I am qualified to register to vote under the Constitution and  
2 laws of the State of Iowa, and that all information provided in  
3 my voter registration application is true. I have carefully  
4 reviewed the instructions for completing the Iowa voter  
5 registration application, and I further swear or affirm that  
6 I am a United States citizen. I understand that if I have  
7 provided false information on my voter registration application  
8 that I could be subject to criminal penalties for perjury and  
9 that I may be fined, imprisoned, or, if not a United States  
10 citizen, deported from or refused entry into the United States.

11 Sec. 23. NEW SECTION. **802.2H Election misconduct in the**  
12 **first degree.**

13 An information or indictment for election misconduct in  
14 the first degree in violation of section 39A.2 shall be found  
15 within five years after the commission of the offense.

16 Sec. 24. Section 802.3, Code 2026, is amended to read as  
17 follows:

18 **802.3 Felony — aggravated or serious misdemeanor.**

19 In all cases, except those enumerated in section 802.1,  
20 802.2, 802.2A, 802.2B, 802.2C, 802.2D, 802.2E, 802.2F, 802.2G,  
21 802.2H, or 802.10, an indictment or information for a felony or  
22 aggravated or serious misdemeanor shall be found within three  
23 years after its commission.

24

DIVISION V

25

PRETRIAL DETENTION

26 Sec. 25. Section 811.1, subsection 1, Code 2026, is amended  
27 by adding the following new paragraphs:

28 NEW PARAGRAPH. *0d.* "*Forcible felony*" means the same as  
29 defined in section 702.11.

30 NEW PARAGRAPH. *00d.* "*Indictable offense*" means the same as  
31 defined in section 801.4.

32 NEW PARAGRAPH. *e.* "*Unauthorized alien*" means a person  
33 who is unlawfully present in the United States according to  
34 the terms of the federal Immigration and Nationality Act, 8  
35 U.S.C. §1101 et seq. "*Unauthorized alien*" shall be interpreted

1 consistently with any applicable federal statutes, rules, or  
2 regulations.

3 Sec. 26. Section 811.1, subsection 2, unnumbered paragraph  
4 1, Code 2026, is amended to read as follows:

5 ~~All~~ Except as provided in subsection 3, all defendants  
6 are bailable both before and after conviction, by sufficient  
7 surety, or subject to release upon condition or on their own  
8 recognizance, except that the following defendants shall not be  
9 admitted to bail:

10 Sec. 27. Section 811.1, Code 2026, is amended by adding the  
11 following new subsection:

12 NEW SUBSECTION. 3. *a.* Notwithstanding subsection 2,  
13 all defendants are bailable before conviction, by sufficient  
14 surety, or subject to release upon conditions or on their own  
15 recognizance, except when the offense is for a forcible felony.  
16 A charge for a forcible felony creates a rebuttable presumption  
17 that the person is dangerous and that there is not a sufficient  
18 surety or condition of release that will reasonably assure  
19 the personal safety of another person or persons. If a court  
20 determines that there is probable cause to believe that the  
21 defendant committed a forcible felony, then the defendant shall  
22 be detained without bail. The prosecuting attorney, or the  
23 court on its own motion, must move for pretrial detention.  
24 The defendant may rebut the presumption by demonstrating, by  
25 a preponderance of the evidence, that adequate conditions of  
26 release will reasonably assure the personal safety of another  
27 person or persons.

28 *b.* It shall be presumed that there are not sufficient  
29 sureties or conditions of release that will secure the  
30 appearance at trial of an unauthorized alien for an indictable  
31 offense. If a court determines that there is probable cause to  
32 believe that the defendant committed an indictable offense and  
33 the court further determines by a preponderance of the evidence  
34 that the defendant is an unauthorized alien, the prosecuting  
35 attorney, or the court on its own motion, shall move for

S-5104 (Continued)

1 pretrial detention. The defendant may rebut the presumption  
2 by demonstrating, by a preponderance of the evidence, that  
3 adequate conditions of release will secure the appearance of  
4 the defendant at trial.>

5 2. Title page, by striking lines 1 through 5 and inserting  
6 <relating to state regulatory compliance and eligibility  
7 requirements, including by modifying provisions related to  
8 the verification of the identity and employment eligibility  
9 of individuals by the board of educational examiners, school  
10 districts, accredited nonpublic schools, charter schools,  
11 and innovation zone schools; the provision of a false social  
12 security number to an employer, prospective employer, or a  
13 potential employee; qualifications for state employment,  
14 professional licensure, voter registration, and bail; making  
15 penalties applicable; and including applicability provisions.>

[S-5104](#) FILED MARCH 18, 2026

SENATE FILE 2424

S-5108

- 1 Amend Senate File 2424 as follows:
- 2 1. By striking page 1, line 35, through page 2, line 19.
- 3 2. Page 2, line 20, by striking <d.> and inserting <c.>
- 4 3. By striking page 2, line 27, through page 3, line 17.
- 5 4. Title page, by striking lines 1 through 4 and inserting
- 6 <An Act relating to vaccination exemptions for certain students
- 7 in clinical rotations and providing civil penalties.>

By SANDY SALMON

S-5108 FILED MARCH 18, 2026

SENATE FILE 2447

S-5109

- 1 Amend Senate File 2447 as follows:
- 2 1. Page 1, line 1, by striking <2025> and inserting <2026>
- 3 2. Page 1, line 13, by striking <2025> and inserting <2026>
- 4 3. Page 1, line 28, after <library,> by inserting <a
- 5 hospital or other medical facility, a nursing home, a business
- 6 or workplace, a government office,>
- 7 4. Page 2, line 21, by striking <A> and inserting <Unless
- 8 provided in paragraph "b", a>
- 9 5. Page 2, by striking lines 26 through 29.
- 10 6. Page 2, line 30, by striking <(2)> and inserting <(1)>
- 11 7. Page 2, line 34, by striking <(3)> and inserting <(2)>
- 12 8. Page 3, line 4, by striking <(4)> and inserting <(3)>
- 13 9. Page 3, after line 7 by inserting:
- 14 <b. (1) A wind energy conversion facility shall be sited
- 15 or repowered no less than one and one-quarter mile or five
- 16 times the total height of the facility to be constructed or
- 17 repowered, whichever is greater, from any existing abutting
- 18 dwelling or community building.
- 19 <(2) A wind energy conversion facility shall be sited or
- 20 reported no less than two miles from the corporate limits of
- 21 any city.>
- 22 10. Page 3, line 8, by striking <b.> and inserting <c.>
- 23 11. Page 3, line 15, by striking <c.> and inserting <d.>
- 24 12. Page 4, line 15, after <7.> by inserting <a.>
- 25 13. Page 4, line 18, by striking <a.> and inserting <(1)>
- 26 14. Page 4, by striking lines 22 through 29.
- 27 15. Page 4, line 30, by striking <c.> and inserting <(2)>
- 28 16. Page 4, line 34, by striking <d.> and inserting <(3)>
- 29 17. Page 5, line 2, by striking <e.> and inserting <(4)>
- 30 18. Page 5, line 5, by striking <f.> and inserting <(5)>
- 31 19. Page 5, line 8, by striking <g.> and inserting <(6)>
- 32 20. Page 5, line 12, by striking <h.> and inserting <(7)>
- 33 21. Page 5, after line 16 by inserting:
- 34 <b. (1) A local authority shall implement a sound
- 35 limitation standard that requires a maximum of forty-seven

1 decibel sound from the wind energy conversion facility during  
2 the day and a maximum of thirty decibel sound during the night,  
3 as measured at an existing abutting dwelling or community  
4 building. Decibel modeling shall use the A-weighted scale as  
5 designed by the American national standards institute. Sound  
6 modeling shall be completed by a professional board-certified  
7 by the institute of noise control engineering, or an  
8 appropriately licensed professional engineer.

9 (2) A local authority shall require, prior to the  
10 construction of the wind energy conversion facility, a study to  
11 be completed that analyzes the effects the proposed wind energy  
12 conversion facility will have on migratory birds, eagles, and  
13 other winged wildlife. The study shall be conducted by a  
14 qualified third party and all costs of the study shall be borne  
15 by the owner of the wind energy conversion facility.>

16 22. Page 5, line 20, after <authority.> by inserting <The  
17 waiver shall be valid provided the location of the facility  
18 does not violate the standards in this section for affected  
19 landowners that have not granted a waiver.>

20 23. Page 6, line 9, by striking <may> and inserting <shall>

21 24. Page 6, line 21, by striking <shall not> and inserting  
22 <may>

23 25. Page 6, line 23, by striking <may> and inserting <shall>

24 26. Page 7, line 31, by striking <2025> and inserting <2026>

25 27. Page 7, line 35, by striking <2025> and inserting <2026>

26 28. Page 8, line 4, by striking <2025> and inserting <2026>

27 29. Page 9, after line 12 by inserting:

28 <c. When considering whether to approve, approve with  
29 modifications, or deny an application requesting approval,  
30 rezoning, or a special or conditional use permit for a  
31 renewable electric power generation facility or modification  
32 of an approved rezoning or special or conditional use permit,  
33 the local authority shall consider the results of the study  
34 required under subsection 7, paragraph "b", subparagraph (2),  
35 or the long-term and short-term effects of the facility,

1 including property tax revenue, property values, population  
2 levels, and effects on school enrollment.>

3 30. Page 9, line 13, by striking <c.> and inserting <d.>

4 31. Page 9, line 18, after <section > by inserting <or must  
5 be based on considerations required under paragraph "c">

6 32. Page 9, after line 21 by inserting:

7 <e. Prior to approval, approval with modifications, or  
8 denial of an application requesting approval, rezoning, or a  
9 special or conditional use permit for a renewable electric  
10 power generation facility or modification of an approved  
11 rezoning or special or conditional use permit, individual  
12 persons serving as local authorities shall disclose any  
13 financial investment or other connection related to the  
14 consideration of the proposed project. The information  
15 disclosed under this paragraph shall be made publicly  
16 available.>

17 33. Page 9, by striking lines 22 through 32.

18 34. Page 9, line 33, by striking <b.> and inserting <17.>

19 35. Page 9, line 34, by striking <six months> and inserting  
20 <one year>

21 36. Page 10, after line 7 by inserting:

22 <Sec. \_\_\_\_. **NEW SECTION. 476.53B Wind energy conversion**  
23 **facilities — requirements.**

24 1. As used in this section:

25 *a. "Applicant"* means any person, firm, corporation,  
26 partnership, limited liability company, or governmental  
27 subdivision seeking to develop, construct, or operate a wind  
28 energy conversion facility, as defined in section 476C.1, in  
29 Iowa.

30 *b. "Karst topography"* means terrain characterized by  
31 sinkholes, voids, caverns, disappearing streams, or other  
32 features produced by the dissolution of carbonate rocks.

33 *c. "Licensed surveyor"* means a professional land surveyor  
34 licensed under chapter 542B with demonstrated experience in  
35 subsurface and geological hazard evaluation.

1     *d. "Material damage"* means direct physical damage exceeding  
2 one hundred dollars in repair costs or any event causing  
3 collapse or functional failure of a well, septic system,  
4 lagoon, slurry containment, or structural foundation, or  
5 contamination of groundwater or a cave system.

6     *e. "Watershed"* means the hydrological area in which surface  
7 water or groundwater drains toward a common outlet.

8     *f. "Wind energy conversion facility"* means the same as  
9 defined in section 476C.1.

10    2. *a.* An applicant shall commission a subsurface and  
11 environmental survey by a licensed surveyor that must be  
12 submitted prior to issuance of any state or local construction  
13 permit. The survey must address the likelihood of all the  
14 following:

15       (1) Disturbance to karst topography or related subsurface  
16 formations from construction or operation.

17       (2) That any well, septic system, waste lagoon, holding  
18 pond, or liquid containment structure will be disturbed  
19 by vibrations or subsurface pressures, and whether such  
20 disturbance may result in material damage, including breach of  
21 fecal slurry lagoons causing contaminant entry into aquifers.

22       (3) Contamination to any cave system, groundwater conduit,  
23 or ecological area supporting endangered or threatened species.

24       (4) That foundations of existing buildings within one mile  
25 of the proposed site will be disturbed or impaired.

26    *b.* The survey report shall be submitted to the county board  
27 of supervisors, the department of natural resources, and the  
28 Iowa utilities commission, and shall be made available to the  
29 public.

30    3. An applicant shall obtain and maintain third-party  
31 insurance against any reasonably foreseeable loss identified  
32 in the survey report required under subsection 2 throughout  
33 construction and operation. The policy shall include all of  
34 the following requirements:

35       *a.* Name all landowners within the affected watershed and the

1 state of Iowa as additional insureds and loss payees.

2     *b.* Minimum coverage limits sufficient to cover full  
3 replacement value of any potential loss or contamination  
4 identified in the survey, as established by rule by the  
5 insurance division in the department of commerce.

6     4. Prior to approval of construction, the applicant shall  
7 obtain an independent legal opinion from an attorney licensed  
8 in Iowa and unaffiliated with the applicant that affirms the  
9 proposed project does not constitute a nuisance under chapter  
10 657 or other applicable law. The opinion must be filed with  
11 the county board of supervisors and the department of natural  
12 resources.

13     5. *a.* The board of supervisors shall not issue a  
14 construction permit until the applicant makes a showing that,  
15 more likely than not, considering all foreseeable benefits  
16 and costs, the project will confer a net benefit to county  
17 residents. In deciding whether to issue a permit, the board of  
18 supervisors may consider expert testimony, economic studies,  
19 environmental assessments, and the survey report required under  
20 subsection 2.

21     *b.* Before issuing a construction permit, the board of  
22 supervisors shall hold not less than one public hearing to  
23 discuss the application.

24     *c.* The board of supervisors' decision is subject to  
25 judicial review under chapter 17.

26     6. Compliance with this section is required for any  
27 permit or authorization under chapter 476A or 476C, or other  
28 applicable provisions relating to wind energy conversion  
29 facilities.

30     7. *a.* A violation of this section or rules adopted pursuant  
31 to this section constitutes a public nuisance.

32     *b.* A person in violation of this section is subject to a  
33 civil penalty of not less than five thousand dollars per day  
34 during which the violation occurs.

35     *c.* The attorney general or the county attorney for the

1 county in which the project is located may bring an action to  
2 enjoin violations or recover damages.

3 8. *a.* Any person aggrieved by a violation of this section  
4 may bring a civil action in district court against any person  
5 who violates or participates in a violation of this section.

6 *b.* A civil action under this subsection may be brought  
7 against any of the following:

8 (1) The applicant or developer.

9 (2) Any landowner who grants an easement, lease, or other  
10 property interest for the construction, installation, or  
11 operation of a wind energy conversion facility in violation of  
12 this section.

13 (3) The manufacturer of any wind turbine or component  
14 thereof installed in violation of this section.

15 (4) Any person who installs, erects, or assembles a wind  
16 turbine or wind energy conversion facility in violation of this  
17 section.

18 (5) Any construction company, contractor, or subcontractor  
19 involved in the construction or installation of a wind energy  
20 conversion facility in violation of this section.

21 (6) Any worker, employee, or agent who participates in  
22 the construction, installation, or operation of a wind energy  
23 conversion facility in violation of this section.

24 (7) Any other person who knowingly participates in,  
25 facilitates, or aids in a violation of this section.

26 *c.* A prevailing plaintiff in an action under this subsection  
27 may recover all of the following:

28 (1) Actual damages sustained.

29 (2) Damages of not less than ten thousand dollars per  
30 violation.

31 (3) Injunctive relief, including an order to cease  
32 construction or operation.

33 (4) Reasonable attorney fees and court costs.

34 *d.* All persons found liable under this subsection shall be  
35 jointly and severally liable for all damages awarded.

S-5109 (Continued)

1 e. An action under this subsection shall be commenced  
2 within fifteen years of the date the plaintiff discovered or  
3 reasonably should have discovered the violation or resulting  
4 injury, whichever is later.

5 f. The remedies provided under this subsection are  
6 cumulative and shall not be construed to limit any other remedy  
7 available at law or in equity.

8 g. A contractual provision purporting to waive rights under  
9 this section shall be void and unenforceable.>

10 37. Page 10, line 12, by striking <2025> and inserting  
11 <2026>

By SANDY SALMON

[S-5109](#) FILED MARCH 18, 2026

HOUSE FILE 777

S-5110

1 Amend House File 777, as passed by the House, as follows:

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

4 <Section 1. Section 321.52, subsection 4, paragraph a, Code  
5 2026, is amended to read as follows:

6 a. (1) Notwithstanding any other provision of law to the  
7 contrary, an insurer may apply for and be issued a salvage  
8 certificate of title for a motor vehicle without surrendering  
9 the certificate of title or manufacturer's or importer's  
10 statement of origin properly assigned if ownership of the  
11 vehicle was transferred, or will transfer, to the insurer  
12 pursuant to a settlement with the previous owner of the vehicle  
13 arising from circumstances involving damage to the vehicle, and  
14 at least thirty days have expired since the effective date of  
15 such settlement.

16 (2) To obtain a salvage certificate of title pursuant to  
17 this paragraph "a", the insurer ~~shall~~ must submit an application  
18 for a salvage certificate of title to any county treasurer.

19 (a) The application ~~shall~~ must be accompanied by an  
20 affidavit from the insurer in which the insurer certifies it  
21 has made at least two written attempts to obtain a properly  
22 assigned certificate of title or manufacturer's or importer's  
23 statement of origin for the vehicle by contacting the previous  
24 owner of the vehicle and all lienholders of record by certified  
25 mail or a similar service that provides proof of service using  
26 a return receipt, and has been unable to obtain the title  
27 or statement of origin. The failure of a previous owner or  
28 lienholder to provide a properly assigned certificate of title  
29 or manufacturer's or importer's statement of origin shall be  
30 deemed to be a waiver by the previous owner or lienholder of  
31 all rights, title, claim, and interest in the vehicle.

32 (b) Notwithstanding chapter 9B, section 633B.105, or  
33 any other provision to the contrary, a supporting document  
34 submitted with the application, including but not limited to a  
35 power of attorney described in section 321.49, a replacement

1 certificate of title application for the vehicle owner  
2 described in section 321.42, or an odometer statement required  
3 under section 321.71 if permitted under 49 C.F.R. pt. 580, may  
4 be signed and affirmed under penalty of perjury in lieu of a  
5 notarized signature and, in accordance with chapter 554D, the  
6 signature may be electronic. The affirmation under penalty of  
7 perjury is limited to the signature identifying the signer as  
8 the owner or the signer's representation of the authority of  
9 the named agent to sign on the owner's behalf.

10 (c) The application shall must also be accompanied by the  
11 application fee required under paragraph "b", and proof of  
12 payment of the total amount of the settlement by the insurer  
13 to the previous owner of the vehicle. Upon receiving an  
14 application that complies with this paragraph "a", the county  
15 treasurer shall issue a salvage certificate of title to the  
16 insurer which shall be is free and clear of all liens and  
17 claims of ownership and shall must bear the word "SALVAGE"  
18 stamped or printed on the face of the title in a manner  
19 prescribed by the department.

20 (d) The insurer shall indemnify and hold harmless the  
21 department or a county treasurer, as applicable, for any  
22 claims resulting from issuing a certificate of title, salvage  
23 certificate of title, or junking certificate, or the addition  
24 or release of a lien from a title pursuant to this subparagraph  
25 (2). The insurer shall indemnify the vehicle owner by up to  
26 two times the actual cash value of the vehicle settlement for  
27 any damages resulting from use of the electronic signature in  
28 accordance with this subparagraph (2).

29 Sec. 2. EFFECTIVE DATE. This Act takes effect January 1,  
30 2027.>

By COMMITTEE ON TRANSPORTATION  
DAN ZUMBACH, CHAIRPERSON

HOUSE FILE 826

S-5106

- 1 Amend House File 826, as passed by the House, as follows:
- 2 1. Page 1, by striking lines 1 through 3 and inserting:
- 3 <Section 1. Section 692A.102, subsection 1, paragraph
- 4 a, subparagraph (11), Code 2026, is amended by adding the
- 5 following new subparagraph division:>
- 6 2. Page 1, line 8, by striking <2025> and inserting <2026>
- 7 3. Page 1, by striking lines 12 and 13 and inserting:
- 8 <a. A depiction or apparent depiction of a minor engaging in
- 9 a prohibited sexual act.>
- 10 4. Page 2, after line 15 by inserting:
- 11 <6. A person does not violate this section by engaging in
- 12 a bona fide effort to prevent, detect, report, or respond to
- 13 obscene material involving a minor, provided that such actions
- 14 are taken in good faith and in coordination with, or for
- 15 referral to, a law enforcement agency, a recognized electronic
- 16 service provider reporting system, or a court of competent
- 17 jurisdiction. This exemption shall not apply to the production
- 18 or distribution of such material beyond what is strictly
- 19 necessary for reporting or evidentiary purposes.>
- 20 5. By renumbering as necessary.

By COMMITTEE ON JUDICIARY  
JASON SCHULTZ, CHAIRPERSON

S-5106 FILED MARCH 18, 2026

HOUSE FILE 978

S-5119

1 Amend House File 978, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, line 1, by striking <2025> and inserting <2026>

4 2. Page 1, after line 7 by inserting:

5 <Sec. \_\_\_\_\_. Section 124E.2, subsection 10, Code 2026, is  
6 amended to read as follows:

7 10. "*Medical cannabidiol*" means any pharmaceutical grade  
8 cannabinoid found in the plant *Cannabis sativa* L. or *Cannabis*  
9 *indica* or any other preparation thereof that is delivered in  
10 a form recommended by the Iowa medical ~~cannabidiol~~ controlled  
11 substances advisory and licensing board, approved by the board  
12 of medicine, and adopted by the department pursuant to rule.

13 Sec. \_\_\_\_\_. Section 124E.5, subsection 1, paragraph a, Code  
14 2026, is amended to read as follows:

15 a. A An Iowa medical ~~cannabidiol~~ controlled substances  
16 advisory and licensing board is created consisting of eight  
17 practitioners representing the fields of neurology, pain  
18 management, gastroenterology, oncology, psychiatry, pediatrics,  
19 family medicine, and pharmacy, ~~and~~ one representative from  
20 law enforcement, one member with knowledge of psilocybin, one  
21 member who is a chemist or researcher with expertise in the  
22 nutraceutical manufacturing industry, one member who has a  
23 background in fungus or mushroom cultivation and processing,  
24 and one member who is a chemist or researcher with experience  
25 in manufacturing and who is associated with a research  
26 university.

27 Sec. \_\_\_\_\_. Section 124E.5, subsection 1, Code 2026, is  
28 amended by adding the following new paragraph:

29 NEW PARAGRAPH. e. Members of the Iowa medical controlled  
30 substances advisory and licensing board shall serve for four  
31 years and may be reappointed.

32 Sec. \_\_\_\_\_. Section 124E.5, subsection 2, Code 2026, is  
33 amended to read as follows:

34 2. The Iowa medical ~~cannabidiol~~ controlled substances  
35 advisory and licensing board shall convene as necessary.

1     Sec. \_\_\_\_\_. Section 124E.5, subsection 3, unnumbered  
2 paragraph 1, Code 2026, is amended to read as follows:

3     The duties of the Iowa medical ~~cannabidiol~~ controlled  
4 substances advisory and licensing board shall include but not  
5 be limited to the following:

6     Sec. \_\_\_\_\_. Section 124E.5, subsections 4 and 5, Code 2026,  
7 are amended to read as follows:

8     4. Recommendations made by the Iowa medical ~~cannabidiol~~  
9 controlled substances advisory and licensing board pursuant  
10 to subsection 3, paragraphs "b" and "e", shall be made to the  
11 board of medicine for consideration, and if approved, shall be  
12 adopted by the board of medicine by rule.

13     5. On or before January 1 of each year, ~~beginning January~~  
14 ~~1, 2018,~~ the Iowa medical ~~cannabidiol~~ controlled substances  
15 advisory and licensing board shall submit a report detailing  
16 the activities of the board.

17     Sec. \_\_\_\_\_. Section 124E.11, subsection 2, paragraph c, Code  
18 2026, is amended to read as follows:

19     c. Establish the form and quantity of medical cannabidiol  
20 allowed to be dispensed to a patient or primary caregiver  
21 pursuant to this chapter as appropriate to serve the medical  
22 needs of patients with debilitating medical conditions, subject  
23 to recommendation by the Iowa medical ~~cannabidiol~~ controlled  
24 substances advisory and licensing board and approval by the  
25 board of medicine.>

26     3. Page 2, line 14, by striking <psilocybin production>

27     4. Page 2, by striking lines 15 and 16 and inserting <Iowa  
28 medical controlled substances advisory and licensing board  
29 created pursuant to section 124E.5.>

30     5. Page 5, lines 22 and 23, by striking <Psilocybin  
31 production establishment licensing board> and inserting  
32 <Licensing board — duties>

33     6. By striking page 5, line 24, through page 6, line 26.

34     7. Page 6, by striking line 27 and inserting:

35     <1. The licensing board shall meet as necessary to do>

- 1 8. Page 6, by striking line 34 and inserting:  
2 <2. The licensing board shall hold a public hearing to  
3 review>
- 4 9. Page 7, by striking lines 3 and 4.
- 5 10. Page 7, line 19, before <board> by inserting <licensing>
- 6 11. Page 8, line 17, before <board> by inserting <licensing>
- 7 12. Page 8, line 19, before <board> by inserting <licensing>
- 8 13. Page 10, line 20, by striking <2026> and inserting  
9 <2027>
- 10 14. Page 23, line 35, by striking <2026> and inserting  
11 <2027>
- 12 15. Page 25, after line 8 by inserting:  
13 <d. Verified that the patient has post-traumatic stress  
14 disorder.>
- 15 16. Page 29, line 34, after <provider> by inserting  
16 <pursuant to section 124F.22>
- 17 17. Page 32, line 30, by striking <2025> and inserting  
18 <2026>
- 19 18. Page 33, line 14, by striking <2028> and inserting  
20 <2029>
- 21 19. Page 35, line 12, by striking <2026> and inserting  
22 <2027>
- 23 20. Page 35, after line 12 by inserting:  
24 <Sec. \_\_\_\_ . TRANSITION PROVISIONS.  
25 1. The sections of this Act amending section 124E.5 shall  
26 not affect the appointment or terms of office of members  
27 currently serving on the medical cannabidiol board.  
28 2. Any license issued by the medical cannabidiol board in  
29 effect on the effective date of this Act shall continue in full  
30 force and effect until expiration or renewal.  
31 3. Any unobligated and unencumbered funds in any account or  
32 fund under the control of the medical cannabidiol board shall  
33 be transferred to the control of the Iowa medical controlled  
34 substances advisory and licensing board.  
35 4. Any cause of action, statute of limitation, or

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1 administrative action relating to or initiated by the medical  
2 cannabidiol board shall not be affected as a result of this  
3 Act and shall apply to the Iowa medical controlled substances  
4 advisory and licensing board.

5 5. All client and organizational files in the possession  
6 of the medical cannabidiol board shall become the property of  
7 the Iowa medical controlled substances advisory and licensing  
8 board.>

9 21. Title page, line 2, after <psilocybin> by inserting <to  
10 persons with post-traumatic stress disorder and changes to the  
11 medical cannabidiol board>

12 22. By renumbering as necessary.

By COMMITTEE ON HEALTH AND HUMAN  
SERVICES

KARA WARME, CHAIRPERSON

[S-5119](#) FILED MARCH 18, 2026

HOUSE FILE 2256

S-5120

1 Amend House File 2256, as passed by the House, as follows:

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

4 <Section 1. Section 232.68, subsection 2, paragraph a,  
5 subparagraph (4), Code 2026, is amended by adding the following  
6 new subparagraph division:

7 NEW SUBPARAGRAPH DIVISION. (d) If a child has a diagnosed  
8 behavioral health condition and, despite reasonable attempts,  
9 the child's parent or legal guardian is unable to provide  
10 necessary care for the child's health and welfare solely  
11 because the parent or legal guardian is unable to access  
12 appropriate behavioral or mental health treatment for the  
13 child, the department shall not consider the lack of provision  
14 of appropriate behavioral or mental health treatment as child  
15 abuse. This subparagraph division shall not be construed to  
16 prohibit the department from assessing a child's situation and  
17 facilitating appropriate intervention the department deems is  
18 in the best interests of the child.

19 Sec. 2. DEPARTMENT OF HEALTH AND HUMAN SERVICES —  
20 INCORPORATION INTO POLICIES. The department of health and  
21 human services shall adjust the department's child abuse  
22 assessment policies, including the department's policy manuals,  
23 to incorporate the provisions of section 232.68, subsection 2,  
24 paragraph "a", subparagraph (4), subparagraph division (d), as  
25 enacted in this Act.>

26 2. Title page, by striking lines 1 through 3 and inserting  
27 <An Act exempting a parent's or legal guardian's inability to  
28 access appropriate behavioral or mental health treatment for  
29 their child from the definition of child abuse.>

By COMMITTEE ON HEALTH AND HUMAN  
SERVICES

KARA WARME, CHAIRPERSON

S-5120 FILED MARCH 18, 2026

HOUSE FILE 2297

S-5114

1 Amend House File 2297, as passed by the House, as follows:

2 1. Page 1, after line 10 by inserting:

3 <Sec. \_\_\_\_ . Section 103A.10, subsection 4, Code 2026, is  
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *c.* Provisions of the state building  
6 code relating to radon mitigation requirements shall be  
7 applicable to all new single-family and two-family residential  
8 construction in this state.>

9 2. By renumbering as necessary.

By COMMITTEE ON STATE GOVERNMENT

KEN ROZENBOOM, CHAIRPERSON

S-5114 FILED MARCH 18, 2026

HOUSE FILE 2305

S-5122

- 1 Amend House File 2305, as amended, passed, and reprinted by  
2 the House, as follows:
- 3 1. Page 1, by striking lines 9 through 23.
  - 4 2. Page 1, line 24, by striking <2. 4.> and inserting <2.>
  - 5 3. Page 1, line 31, by striking <3. 5.> and inserting <3.>
  - 6 4. By striking page 1, line 33, through page 2, line 2.
  - 7 5. Page 2, line 3, by striking <4. 7.> and inserting <4.>
  - 8 6. Page 2, by striking lines 8 through 10 and inserting  
9 <received admission into the a hospice program. If the patient  
10 is unable to request admission, a family member the patient's  
11 attorney in fact as defined in section 144B.1, or the patient's  
12 guardian appointed pursuant to chapter 633, or the majority  
13 of the guardians if the patient has more than one guardian  
14 appointed with equal responsibilities, may voluntarily request  
15 and receive admission on the patient's behalf.>
  - 16 7. Page 2, line 11, by striking <5. 8.> and inserting <5.>
  - 17 8. Page 2, line 17, by striking <6. 9.> and inserting <6.>
  - 18 9. Page 2, line 29, by striking <7. 10.> and inserting <7.>
  - 19 10. Page 3, line 8, by striking <8. 11.> and inserting <8.>
  - 20 11. Page 3, line 23, by striking <12.> and inserting <9.>
  - 21 12. Page 3, line 27, by striking <13.> and inserting <10.>
  - 22 13. Page 3, line 29, by striking <14.> and inserting <11.>
  - 23 14. Page 3, line 31, by striking <15.> and inserting <12.>
  - 24 15. Page 4, line 24, by striking <A> and inserting <1. If a  
25 patient does not have an attorney in fact as defined in section  
26 144B.1, or a guardian appointed pursuant to chapter 633, a>
  - 27 16. By striking page 4, line 28, through page 5, line 23,  
28 and inserting: <a hospice program by an individual, in the  
29 same order of priority prescribed in section 144A.7, subsection  
30 1, who shall be guided by the express or implied intentions  
31 of the patient and who is reasonably available, willing, and  
32 competent to make the decision.
  - 33 2. This section shall not apply to a guardian appointed  
34 under chapter 232D.>
  - 35 17. Page 6, by striking lines 4 and 5 and inserting <patient

1 "Attorney in fact" means an individual who is designated by a  
2 durable power of attorney for health care as an agent to make  
3 health care decisions on behalf of a patient and has consented  
4 to act in that capacity.>

5 18. Page 6, by striking lines 6 and 7 and inserting:

6 <5. "Close adult friend" means a friend of a patient to whom  
7 all of the following apply:

8 a. The individual is at least eighteen years of age.

9 b. The individual has shown special care and concern for the  
10 patient.

11 c. The individual maintains regular contact with the patient  
12 and is familiar with the patient's health, activities, and  
13 beliefs.

14 d. The individual has provided an affidavit to the  
15 patient's attending provider that states that the individual is  
16 willing and able to be involved in the patient's care.>

17 19. Page 6, by striking lines 12 and 13 and inserting:

18 <8. "Durable power of attorney for health care" means a  
19 document authorizing an attorney in fact to make health care  
20 decisions for a patient if the patient is unable, in the  
21 judgment of the patient's attending provider, to make health  
22 care decisions.>

23 20. Page 9, by striking lines 25 through 30 and inserting

24 <or advanced registered nurse practitioner, and the patient's  
25 attorney in fact as defined in section 144B.1, or the patient's  
26 guardian appointed pursuant to chapter 633. If the patient has  
27 more than one guardian with equal responsibilities appointed,  
28 the decision agreed to by a majority of the guardians. If  
29 a majority consensus is not achieved by the guardians, a  
30 court order shall be required. If a patient does not have an  
31 attorney in fact as defined in section 144B.1, or a guardian  
32 appointed pursuant to chapter 633, the decision may be made  
33 by any of the following individuals, who shall be guided by  
34 the express or implied intentions of the patient, in the  
35 following order of priority if no individual in a ~~prior class~~

1 the previous priority is reasonably available, willing, and  
2 competent to ~~aet~~ make the decision:>

3 21. By striking page 9, line 31, through page 10, line 7.

4 22. Page 10, line 8, by striking <c.> and inserting <a.>

5 23. Page 10, line 9, by striking <d.> and inserting <b.>

6 24. Page 10, line 13, by striking <e.> and inserting <c.>

7 25. Page 10, line 17, by striking <f.> and inserting <d.>

8 26. Page 10, line 21, by striking <g.> and inserting <e.>

9 27. Page 10, line 26, by striking <h.> and inserting <f.>

10 28. Page 11, line 21, by striking <illness> and inserting  
11 <condition>

12 29. By striking page 11, line 27, through page 12, line  
13 22, and inserting <assistant, or advanced registered nurse  
14 practitioner, and the patient's attorney in fact as defined in  
15 section 144B.1, or the patient's guardian appointed pursuant  
16 to chapter 633. If the patient has more than one guardian  
17 appointed with equal responsibilities, the decision agreed to  
18 by a majority of the guardians. If a majority consensus is not  
19 achieved by the guardians, a court order shall be required. If  
20 a patient does not have an attorney in fact or a guardian, the  
21 decision may be made by an individual, in the same order of  
22 priority prescribed in section 144A.7, subsection 1, who shall  
23 be guided by the express or implied intentions of the patient  
24 and who is reasonably available, willing, and competent to make  
25 the decision.>

26 30. Page 12, before line 27 by inserting:

27 <3. This section shall only apply to a patient located  
28 in a health care facility as that term is defined in section  
29 135C.1, or a health facility as that term is defined in section  
30 135P.1.>

31 31. Page 15, after line 14 by inserting:

32 <Sec. \_\_\_\_\_. Section 633.669, subsection 1, paragraph b, Code  
33 2026, is amended by adding the following new subparagraphs:

34 NEW SUBPARAGRAPH. (11) The protected person's wishes  
35 related to withholding or withdrawal of life-sustaining

S-5122 (Continued)

1 procedures pursuant to chapter 144A or 144D.

2 NEW SUBPARAGRAPH. (12) The protected person's wishes  
3 related to placement in a hospice program in the event of a  
4 terminal condition.

5 Sec. \_\_\_\_\_. Section 633.669, subsection 1, paragraph c, Code  
6 2026, is amended by adding the following new subparagraphs:

7 NEW SUBPARAGRAPH. (9) The protected person's wishes  
8 related to withholding or withdrawal of life-sustaining  
9 procedures pursuant to chapter 144A or 144D.

10 NEW SUBPARAGRAPH. (10) The protected person's wishes  
11 related to placement in a hospice program in the event of a  
12 terminal condition.>

13 32. Title page, by striking lines 3 through 4 and inserting  
14 <out-of-hospital do-not-resuscitate orders, durable powers  
15 of attorney for healthcare, and probate court guardianship  
16 reports.>

17 33. By renumbering, redesignating, and correcting internal  
18 references as necessary.

By COMMITTEE ON HEALTH AND HUMAN  
SERVICES

KARA WARME, CHAIRPERSON

S-5122 FILED MARCH 18, 2026

HOUSE FILE 2434

S-5117

1 Amend House File 2434, as amended and passed by the House, as  
2 follows:

3 1. Page 1, by striking lines 5 through 10 and inserting:

4 <a. "Covered benefits" means the same as defined in section  
5 514J.102.

6 b. "Covered person" means the same as defined in section  
7 514J.102.>

8 2. Page 1, by striking lines 16 through 22 and inserting:

9 <d. "Health benefit plan" means the same as defined in  
10 section 514J.102.>

11 3. Page 2, by striking line 5 and inserting <coverage for  
12 covered benefits provided to a covered person>

13 4. Page 2, line 7, by striking <benefit> and inserting  
14 <benefits>

15 5. Page 2, by striking line 11 and inserting <coinsurance,  
16 or copayment for covered benefits for which a>

17 6. Page 2, line 14, by striking <benefit> and inserting  
18 <benefits>

19 7. Page 2, by striking line 22 and inserting:

20 <3. This section applies to covered benefits for which a>

By COMMITTEE ON COMMERCE

MIKE BOUSSELOT, CHAIRPERSON

S-5117 FILED MARCH 18, 2026

HOUSE FILE 2490

S-5116

1 Amend House File 2490, as passed by the House, as follows:

2 1. Page 1, line 20, by striking <any> and inserting <the  
3 primary>

4 2. Page 1, line 22, before <internet> by inserting <primary>

5 3. Page 1, after line 29 by inserting:

6 <Sec. \_\_\_\_. Section 22.3, Code 2026, is amended to read as  
7 follows:

8 **22.3 Supervision — fees.**

9 1. The examination and copying of public records ~~shall~~  
10 must be done conducted under the supervision of the lawful  
11 custodian of the records or the lawful custodian's authorized  
12 designee. The lawful custodian shall not require the physical  
13 presence of a person requesting or receiving a copy of a public  
14 record and ~~shall~~ must fulfill requests ~~for a copy of a public~~  
15 ~~record~~ received in writing, by telephone, or by electronic  
16 means. ~~Although~~ While fulfillment of a request ~~for a copy of~~  
17 ~~a public record~~ may be ~~contingent upon receipt of~~ depend on  
18 payment of reasonable expenses, the lawful custodian shall make  
19 every ~~reasonable~~ effort to provide the public record ~~requested~~  
20 at no cost other than copying costs for ~~a record which takes~~  
21 records that take less than thirty minutes to produce. ~~In the~~  
22 ~~event~~ If expenses are necessary, ~~such expenses~~ incurred, the  
23 expenses shall be reasonable and communicated to the requester  
24 upon ~~receipt of~~ receiving the request. The lawful custodian  
25 may provide a preliminary cost estimate based on a reasonable  
26 assessment of the request, without conducting a full search,  
27 retrieval, review, or redaction of the requested public record.  
28 If the lawful custodian determines a preliminary cost estimate  
29 is to be provided for the request, the lawful custodian may  
30 require a deposit of no more than one hundred dollars to  
31 conduct the preliminary cost estimate. After conducting the  
32 preliminary cost estimate, the lawful custodian shall return  
33 the deposit or apply it to payment of the preliminary cost  
34 estimate, as applicable, as determined by the requester.  
35 The lawful custodian may require advance payment of the

1 preliminary cost estimate before beginning the retrieval,  
2 review, redaction, or copying of the requested public record.  
3 If the actual expenses exceed the advance payment, the lawful  
4 custodian may require full payment before releasing the  
5 public record. A person may contest the reasonableness of the  
6 lawful custodian's expenses as provided for in this chapter.  
7 The lawful custodian may adopt and enforce reasonable rules  
8 ~~regarding the examination for examining and copying of the~~  
9 public records and the protection of the for protecting records  
10 against damage or disorganization. The lawful custodian shall  
11 provide a suitable ~~place~~ location for the examination examining  
12 and copying of the public records, but if it is impracticable  
13 ~~to do the examination.~~ If examining and copying of the records  
14 in the office of the lawful custodian is impractical, the  
15 ~~person desiring to examine or copy~~ requesting access to the  
16 public record shall pay any necessary additional expenses  
17 ~~of for providing a place for the examination and copying an~~  
18 additional space.

19 2. All reasonable expenses ~~of the examination for examining~~  
20 and copying a public record shall be paid by the person  
21 ~~desiring to examine or copy~~ requesting access to the public  
22 record. The lawful custodian may charge a reasonable fee for  
23 supervising the examining and copying of a public record,  
24 including the services of the lawful custodian or the lawful  
25 custodian's authorized designee in supervising the examination  
26 ~~and copying of the records.~~ If copy equipment is available at  
27 the lawful custodian's office of the lawful custodian of any  
28 ~~public records,~~ the lawful custodian shall provide any person a  
29 reasonable number of copies of any public record in the custody  
30 of the office upon the payment of a fee. The copying fee, for  
31 ~~the copying service~~ as determined by the lawful custodian,  
32 shall not exceed the actual cost of providing the service.  
33 Actual costs shall include only ~~these~~ reasonable expenses  
34 ~~directly attributable~~ related to supervising the examination  
35 ~~of and making and providing copies of public records.~~ Actual

1 costs shall not include charges for ordinary expenses or  
2 costs such as employment benefits, depreciation, maintenance,  
3 electricity, or insurance associated with the administration of  
4 the office of the lawful custodian. Costs for legal services  
5 should only be utilized for the redaction or review of legally  
6 protected confidential information. A lawful custodian may  
7 use reasonable sampling, categorization, prior experience with  
8 similar requests, or other methods to prepare a preliminary  
9 cost estimate. Preparing the preliminary cost estimate does  
10 not require completing the full search, retrieval, review, and  
11 redaction process. However, a county recorder shall not charge  
12 a fee for ~~the examination~~ examining and copying of public  
13 records necessary to complete and file claims for benefits with  
14 the Iowa department of veterans affairs or the United States  
15 department of veterans affairs.

16 Sec. \_\_\_\_\_. Section 22.7, subsection 11, paragraph a, Code  
17 2026, is amended by adding the following new subparagraphs:

18 NEW SUBPARAGRAPH. (6) The last date the individual,  
19 who resigned from or was discharged by the government body,  
20 performed work or actively carried out essential functions  
21 of the position, regardless of whether the information is  
22 contained in a written document, contract, agreement, or  
23 arrangement.

24 NEW SUBPARAGRAPH. (7) The amount of moneys and public  
25 benefits provided to the individual for any continuation of  
26 pay, severance, or other compensation or benefits in excess of  
27 the amounts owed for work performed by the individual prior  
28 to the individual's last day as an employee, contractor, or  
29 appointee for the government body, regardless of whether the  
30 information is contained in a written document, contract,  
31 agreement, or arrangement.>

32 4. Title page, by striking lines 1 and 2 and inserting  
33 <An Act relating to public meetings and records, including  
34 public notice requirements for meetings of a governmental body,  
35 costs associated with examining and copying public records,

S-5116 (Continued)

1 and employment separation information for certain government  
2 employees, contractors, or appointees.>

3 5. By renumbering as necessary.

By COMMITTEE ON STATE GOVERNMENT  
KEN ROZENBOOM, CHAIRPERSON

[S-5116](#) FILED MARCH 18, 2026

HOUSE FILE 2502

S-5115

- 1 Amend House File 2502, as passed by the House, as follows:
- 2 1. Page 1, after line 8 by inserting:
- 3 <Sec. \_\_\_\_ . EFFECTIVE DATE. This Act, being deemed of
- 4 immediate importance, takes effect upon enactment.>
- 5 2. Title page, line 1, after <employees> by inserting <, and
- 6 including effective date provisions>
- 7 3. By renumbering as necessary.

By COMMITTEE ON STATE GOVERNMENT  
KEN ROZENBOOM, CHAIRPERSON

S-5115 FILED MARCH 18, 2026

HOUSE FILE 2523

S-5121

1 Amend House File 2523, as passed by the House, as follows:

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

4 <Section 1. Section 601.1, subsection 2, Code 2026, is  
5 amended to read as follows:

6 2. a. Subject to section 147.164, a parent or guardian  
7 bears the ultimate responsibility, and has the fundamental,  
8 constitutionally protected right, to make decisions affecting  
9 the parent's or guardian's minor child, including decisions  
10 related to the minor child's medical care, moral upbringing,  
11 religious upbringing, residence, education, and extracurricular  
12 activities.

13 b. A parent or guardian of a minor child may consent to and  
14 authorize the minor child's evaluation, counseling, therapy,  
15 rehabilitation service, medication management, outpatient  
16 treatment, or prescreening interview and consultation for  
17 inpatient treatment for a substance use disorder as defined  
18 in section 125.2, or a mental health condition. A parent's  
19 or guardian's consent and authorization under this paragraph  
20 shall be effective over any objection to the consent and  
21 authorization from the minor child.

22 c. This subsection shall not be construed to require a  
23 mental health care professional as defined in section 228.1, or  
24 a facility as defined in section 125.2, to provide treatment  
25 to a minor child if the mental health professional or facility  
26 determines that treatment is not appropriate, the criteria to  
27 admit the minor child for treatment has not been met, or the  
28 mental health professional or facility is otherwise unable to  
29 treat the minor child.

30 d. Any and all restrictions of ~~this right~~ the rights  
31 described in this subsection shall be subject to strict  
32 scrutiny.>

33 2. Title page, by striking lines 1 through 3 and inserting  
34 <An Act establishing the right of a parent or guardian of  
35 a minor child to consent to and authorize certain medical

S-5121 (Continued)

1 services over the minor child's objection.>

By COMMITTEE ON HEALTH AND HUMAN  
SERVICES

KARA WARME, CHAIRPERSON

[S-5121](#) FILED MARCH 18, 2026

HOUSE FILE 2583

S-5118

1 Amend House File 2583, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 2, line 1, after <owner> by inserting <currently  
4 constructing, operating, or maintaining an electric  
5 transmission line or who has been issued a franchise under  
6 section 478.4>

7 2. Page 2, line 5, after <commission.> by inserting <An  
8 electric transmission line owner who seeks to construct an  
9 electric transmission line, and who has not previously filed  
10 an emergency response plan with the commission, shall file an  
11 initial emergency response plan with the commission within  
12 ninety days after the filing of a petition under section  
13 478.2.>

14 3. Page 2, line 15, by striking <projected> and inserting  
15 <projected, after an initial assessment of the nature and scope  
16 of the damage to the transmission line and initial information  
17 from any impacted utility providing electricity to end user  
18 customers,>

19 4. Page 2, line 16, after <service> by inserting <to end  
20 user customers>

21 5. Page 2, line 22, by striking <affected> and inserting <of  
22 the affected end user customers and the impacted franchise>

23 6. Page 3, line 4, by striking <hundred> and inserting  
24 <thousand>

25 7. Page 3, line 5, by striking <one> and inserting <ten>

By COMMITTEE ON COMMERCE  
MIKE BOUSSELOT, CHAIRPERSON

S-5118 FILED MARCH 18, 2026

HOUSE FILE 2596

S-5105

1 Amend House File 2596, as amended, passed, and reprinted by  
2 the House, as follows:

3 1. Page 1, by striking lines 5 through 35 and inserting:

4 <b. The grain dealer shall submit to the department, as  
5 required by the department, a financial statement that is  
6 accompanied by ~~an unqualified opinion based upon an audit~~  
7 a report based on a review performed by a certified public  
8 accountant licensed in this state. ~~The department shall~~  
9 ~~not require that a grain dealer submit more than one such~~  
10 ~~unqualified opinion per year.~~ A grain dealer shall submit one  
11 or more financial statements to the department in addition to  
12 the financial statement accompanied by ~~an unqualified opinion~~  
13 ~~as the report~~ required in this paragraph if the department  
14 determines that it is necessary to verify the grain dealer's  
15 financial status or compliance with this section.>

16 2. Page 2, by striking lines 3 through 32 and inserting:

17 <b. The grain dealer shall submit to the department, as  
18 required by the department, a financial statement that is  
19 accompanied by ~~an unqualified opinion based upon an audit~~  
20 a report based on a review performed by a certified public  
21 accountant licensed in this state. ~~The department shall~~  
22 ~~not require that a grain dealer submit more than one such~~  
23 ~~unqualified opinion per year.~~ A grain dealer shall submit one  
24 or more financial statements to the department in addition  
25 to the financial statement accompanied by ~~an unqualified~~  
26 ~~opinion~~ the report required in this paragraph if the department  
27 determines that it is necessary to verify the grain dealer's  
28 financial status or compliance with this section.>

29 3. Page 4, after line 3 by inserting:

30 <Sec. \_\_\_\_\_. Section 203.15, subsection 4, paragraph c, Code  
31 2026, is amended to read as follows:

32 c. The grain dealer fails to submit to the department  
33 the grain dealer's last financial statement accompanied by  
34 ~~an unqualified opinion~~ a report based upon ~~an audit~~ a review  
35 performed by a certified public accountant licensed in this

1 state as required pursuant to section 203.3.>

2 4. By striking page 4, line 8, through page 5, line 2, and  
3 inserting:

4 <b. The warehouse operator shall submit to the department,  
5 as required by the department, a financial statement that is  
6 accompanied by ~~an unqualified opinion based upon an audit~~  
7 a report based on a review performed by a certified public  
8 accountant licensed in this state. ~~The department shall not~~  
9 ~~require that a warehouse operator submit more than one such~~  
10 ~~unqualified opinion per year.~~ A warehouse operator shall  
11 submit one or more financial statements to the department  
12 in addition to the financial statement accompanied by an  
13 ~~unqualified opinion as the report~~ required in this paragraph if  
14 the department determines that it is necessary to verify the  
15 warehouse operator's financial status or compliance with this  
16 section.>

17 5. Page 5, by striking lines 5 through 34 and inserting:

18 <b. The warehouse operator shall submit to the department,  
19 as required by the department, a financial statement that is  
20 accompanied by ~~an unqualified opinion based upon an audit~~  
21 a report based on a review performed by a certified public  
22 accountant licensed in this state. ~~The department shall not~~  
23 ~~require that a warehouse operator submit more than one such~~  
24 ~~unqualified opinion per year.~~ A warehouse operator shall  
25 submit one or more financial statements to the department  
26 in addition to the financial statement accompanied by an  
27 ~~unqualified opinion as the report~~ required in this paragraph if  
28 the department determines that it is necessary to verify the  
29 warehouse operator's financial status or compliance with this  
30 section.>

31 6. By renumbering as necessary.

By COMMITTEE ON AGRICULTURE  
DAWN DRISCOLL, CHAIRPERSON

S-5105 (Continued)

S-5105 FILED MARCH 18, 2026

HOUSE FILE 2628

S-5111

1 Amend House File 2628, as passed by the House, as follows:

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

3 <Section 1. Section 321.194, subsection 7, paragraph a,  
4 subparagraph (1), Code 2026, is amended to read as follows:

5 (1) Upon receiving satisfactory evidence that the licensee  
6 violated the restrictions of the license or was at fault in an  
7 accident or collision. For purposes of this subparagraph, a  
8 licensee's inexperience as a driver shall not be considered  
9 when determining whether the licensee is at fault in an  
10 accident or collision.>

11 2. Page 1, by striking lines 14 through 21 and inserting:

12 <Sec. \_\_\_\_ . APPLICABILITY. This Act applies on and after  
13 March 1, 2027, or the date the department of transportation  
14 submits to the Iowa administrative code editor for publication  
15 in the Iowa administrative bulletin a statement by the director  
16 of transportation that the applicable phase of the department  
17 of transportation's new records system is implemented,  
18 whichever is earlier. The department shall also forward a copy  
19 of the statement to the Iowa Code editor.>

20 3. Title page, by striking lines 1 through 3 and inserting  
21 <An Act relating to special minor's restricted driver's license  
22 suspensions, including factors considered for suspension and  
23 driving privileges following suspension, and>

24 4. By renumbering as necessary.

By COMMITTEE ON TRANSPORTATION  
DAN ZUMBACH, CHAIRPERSON

S-5111 FILED MARCH 18, 2026

HOUSE FILE 2655

S-5112

1 Amend House File 2655, as passed by the House, as follows:

2 1. Page 1, line 10, after <time.> by inserting <This  
3 paragraph does not apply to a driver operating a towing vehicle  
4 that was issued a certificate of designation as an authorized  
5 emergency vehicle pursuant to section 321.451.>

6 2. Page 1, line 12, after <property.> by inserting <This  
7 paragraph does not apply to a driver operating a towing vehicle  
8 that was issued a certificate of designation as an authorized  
9 emergency vehicle pursuant to section 321.451.>

By COMMITTEE ON TRANSPORTATION

DAN ZUMBACH, CHAIRPERSON

S-5112 FILED MARCH 18, 2026

HOUSE FILE 2670

S-5113

1 Amend House File 2670, as amended, passed, and reprinted by  
2 the House, as follows:

- 3 1. Page 4, by striking lines 30 and 31 and inserting:  
4 <Sec. \_\_\_\_ . Section 256.11, subsection 5, paragraphs e and j,  
5 Code 2026, are amended to read as follows:>
- 6 2. By striking page 6, line 5, through page 7, line 25.
- 7 3. Page 9, by striking lines 4 through 6.
- 8 4. Page 10, by striking lines 17 through 20.
- 9 5. By renumbering as necessary.

By COMMITTEE ON EDUCATION  
LYNN EVANS, CHAIRPERSON

S-5113 FILED MARCH 18, 2026



# Fiscal Note

## Fiscal Services Division



[SF 2218](#) – Educational Practitioner Licensing, Lawful Presence Verification (LSB5046SV.1)

Staff Contacts: Serenity Lo (515.281.5661) [serenity.lo@legis.iowa.gov](mailto:serenity.lo@legis.iowa.gov)  
Justus Thompson (515.725.2249) [justus.thompson@legis.iowa.gov](mailto:justus.thompson@legis.iowa.gov)  
Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)  
Joey Lovan (515.242.5925) [joey.lovan@legis.iowa.gov](mailto:joey.lovan@legis.iowa.gov)

Fiscal Note Version – As amended by House amendment [S-5104](#)

### Description

[Senate File 2218](#) as amended by House amendment [S-5104](#) relates to verification of lawful presence and legal authorization matters, including education-related professions, providing false social security numbers, State employment and licensure, voter registration, and pretrial detention, and includes penalties and applicability provisions.

### Division I — Education-Related Provisions

#### Description

Division I of the Bill as amended requires all initial applicants for licensure and all applicants for licensure renewal to provide evidence of their legal authorization to work in the United States to the Board of Educational Examiners (BOEE). After initial licensure, the applicant is required to provide evidence of legal work authorization every five years.

This Division also specifies the documents that may be accepted by the BOEE as proof of identification and employment eligibility. The BOEE has the exclusive authority to adopt administrative rules to implement this requirement.

#### Background

Under Iowa Code section [256.146](#), the BOEE requires that a background check be conducted by the Division of Criminal Investigation (DCI). This includes national criminal history background checks, sex offender registry information, child abuse registry information, and dependent adult abuse information. Current law does not require evidence of legal authorization to work in the United States.

The BOEE uses Fieldprint to complete the federal portion of required background checks for new applicants. The applicant pays a fee as part of the initial and renewal process, and a background check is conducted with each renewal. Additional resources, such as Iowa Courts Online, the child abuse registry, and the sex offender registry, are used in the process.

Currently, all license applications and renewals are only accepted online, and no paper submissions are accepted. Application and renewal processing can take a minimum of four to six weeks.

#### Assumptions

- The BOEE has processes that can be readily modified to incorporate the provisions of the Bill as amended.
- The DCI currently conducts fingerprint-based background investigations for initial applicants.
- The DCI's current process and involvement will not be affected by the additional requirements in the Bill as amended.

## **Fiscal Impact**

No fiscal impact is anticipated for the BOEE or DCI. Any additional costs to implement the requirements of this Division will be absorbed by existing staff within the BOEE.

Costs associated with providing evidence of legal authorization to work in the United States, as well as additional fees, will be the responsibility of the applicant.

## **Division II — Providing False Social Security Numbers — Penalties**

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### **Description**

Division II of the Bill as amended relates to providing a false social security number to an employer or prospective employer or to a potential employee.

The Division prohibits an employer from hiring or continuing to employ an employee whom the employer knows has provided the employer with a false social security number on any documentation for employment.

An employer violating the Bill as amended is subject to a \$10,000 civil penalty to be collected by Iowa Workforce Development (IWD). For a fourth or subsequent violation, in addition to the civil penalty, an employer must cease operations at the location where the violation occurred until any individual who holds a majority ownership interest in the employer, and all managerial staff at the location, participate in training developed by IWD regarding compliance with the Bill as amended.

Under the Bill as amended, it is a fraudulent practice for a person, for the purpose of retaining or obtaining employment, or any other thing of value, to falsely provide an employer or prospective employer with a social security number that does not belong to the person. It is a fraudulent practice for an employer to knowingly provide a potential employee with a fraudulent social security number for the purpose of hiring the potential employee.

Penalties for fraudulent practices range from a simple misdemeanor to a Class C felony depending upon the amount of moneys or value of property or services involved.

### **Background**

A simple misdemeanor is punishable by confinement for up to 30 days or a fine of at least \$105 but not more than \$855. A serious misdemeanor is punishable by confinement for up to one year and a fine of at least \$430 but not more than \$2,560. 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 Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245. A Class C felony is punishable by confinement for up to 10 years and a fine of at least \$1,370 but not more than \$13,660.

### **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 as amended 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.
- Implementation and workload will require 3.0 additional full-time equivalent (FTE) positions. According to the IWD, the required job classes and costs of these positions will be as follows:
  - 1.0 Attorney position with estimated avg base salary and benefits ranging from \$107,000 to \$124,000.
  - 2.0 Investigator 2 positions with estimated total base salary and benefits for both positions ranging from \$163,000 to \$197,000.
- The IWD would incur ongoing indirect costs between \$41,000 and \$48,000.

### Correctional Impact

Division II of the Bill as amended creates a new criminal offense, and the correctional impact cannot be estimated due to a lack of existing conviction data. **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, aggravated misdemeanor, Class D felony, and 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
Serious Misdemeanor	2.3%	7.3	\$23.07	44.8%	21.0	\$8.00	\$16.35	\$50.00	N/A	\$8.00
Aggravated Misdemeanor Non-Persons	31.1%	9.3	\$23.07	37.1%	28.4	\$8.00	\$16.35	\$50.00	11.2	\$8.00
D Felony Non-Persons	84.2%	12.5	\$23.07	69.4%	41.4	\$8.00	\$16.35	\$50.00	15.5	\$8.00
C Felony Non-Persons	84.0%	16.8	\$23.07	66.4%	51.4	\$8.00	\$16.35	\$50.00	24.3	\$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 of the Bill as amended creates a new criminal offense. As a result, the Department of Management (DOM) Division of Data, Planning, and Improvement (DPI) cannot use existing data and cannot be used to estimate the minority impact of the Bill as amended. 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 cost to IWD to add 3.0 FTE positions is approximately \$311,000 to \$369,000 annually.

The fiscal impact on the justice system cannot be determined because the number of convictions cannot be estimated. **Figure 2** shows the average State cost per relevant offense. 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.

**Figure 2 — Average State Cost Per Offense**

Offense Class	Average Cost
Serious Misdemeanor	\$350 to \$6,200
Aggravated Misdemeanor	\$8,300 to \$12,200
Class D Felony	\$13,000 to \$18,100
Class C Felony	\$15,000 to \$25,200

## **Division III — Immigration Status — State Employment and Licensure**

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### **Description**

Division III of the Bill as amended requires each head of a department or independent agency of the State, and each Board of Regents (BOR) institution, to use the E-Verify system of the U.S. Citizenship and Immigration Services (USCIS) to confirm the employment eligibility of newly hired employees. Division III creates within the Department of Inspections, Appeals, and Licensing (DIAL) a Systematic Alien Verification for Entitlements (SAVE) program clearinghouse to process requests to verify the United States citizenship and immigration status of applicants for licensure and renewal of licensure and requires professional licensing boards to verify citizenship and immigration status. The DIAL is directed to adopt administrative rules to implement provisions of this Division.

### **Background**

The SAVE online service is maintained by the U.S. Department of Homeland Security (DHS) and administered by the USCIS. The DIAL is currently required to access information maintained by the USCIS of the DHS when determining eligibility for professional license applicants as mandated by Executive Order 15 (EO15), signed on October 8, 2025.

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, nonfederal user agencies are not charged a fee for each case run through SAVE.

The DIAL is currently undergoing a project to modernize, standardize, and simplify its licensing operations. The Administrative Licensing and Inspections Governance Network (ALIGN) system will consolidate existing systems into one unified licensing, permitting, inspection, and case management system.

### **Assumptions**

- According to the DIAL, costs associated with Division III of the Bill as amended have already been incurred as a result of EO15. These costs begin in the current fiscal year and include the following:
  - 1.0 FTE position for an Executive Officer 2 to serve as the project sponsor for the SAVE clearinghouse at an annual cost of approximately \$92,000 beginning in FY 2027. It is estimated that approximately one-third of this cost, or \$31,000, will begin in FY 2026.
  - \$40,000 in FY 2026 to modify current licensing database systems.
  - \$60,000 in FY 2026 to make changes to the ALIGN system.

- \$20,000 in annual expenses for continued support from the Department of Management, Division of Information Technology (DOM DoIT).
- Additional costs to other State agencies for the implementation of the E-Verify and SAVE systems are unknown but are not estimated to be significant.

### Fiscal Impact

State agencies and the BOR are required by EO15 to use E-Verify to confirm the employment eligibility of newly hired employees. The Executive Order also requires State agencies to use the SAVE clearinghouse. **Figure 3** shows the estimated FY 2026 costs and the estimated annual costs beginning in FY 2027 to the DIAL. According to the DIAL, these costs have already been incurred as a result of EO15.

**Figure 3 — Division III, Estimated FY 2026 and FY 2027 Costs**

Category	FY 2026	FY 2027
Modifications to Current Licensing Database Systems	\$ 40,000	\$ 0
Modifications to the ALIGN System	60,000	0
DOM DoIT Support	20,000	20,000
SAVE Program Sponsor (1.0 Executive Officer 2 FTE position)	31,000	92,000
<b>Total</b>	<b>\$ 153,000</b>	<b>\$ 112,000</b>

### Division IV — Voter Registration — Unauthorized Aliens

#### Description

Division IV of the Bill as amended disqualifies persons who are unauthorized aliens from registering to vote and voting. Division IV of the Bill as amended requires a person submitting a voter registration form to swear an oath that the person is qualified to register to vote, and that the person has not submitted false information in the voter registration forms. A person falsely swearing this oath is guilty of election misconduct in the first degree, which is a Class D felony. Division IV of the Bill as amended expands the scope of election misconduct in the first degree and provides that indictment or information for election misconduct in the first degree must be found within five years after the commission of the offense.

#### Background

Under current law, the indictment or information for election misconduct in the first degree must be found within three years after the commission of the offense. A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245. In FY 2025, there were two convictions of election misconduct in the first degree.

#### Assumptions

- 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 as amended 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**

The correctional impact of Division IV of the Bill as amended cannot be determined because the number of new convictions cannot be estimated. **Figure 4** 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 Class D felony.

**Figure 4 — 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
D Felony Non-Persons	84.2%	12.5	\$23.07	69.4%	41.4	\$8.00	\$16.35	\$50.00	15.5	\$8.00

Refer to the 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**

The minority impact cannot be determined since it is not known how many new convictions would result from the changes under Division IV of the Bill as amended. 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 Division IV of the Bill as amended cannot be determined because the number of new convictions cannot be estimated. The average State cost for a Class D felony is between \$13,000 and \$18,100. 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.

**Division V — Pretrial Detention**

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**Description**

Division V of the Bill as amended provides that a charge for a forcible felony creates a rebuttable presumption that the person is dangerous and that there is not sufficient surety or condition of release that will reasonably ensure the personal safety of another person or persons. If a court determines that there is probable cause to believe that the defendant committed a forcible felony, then the defendant must be held without bail. Division V of the Bill as amended provides that it will be presumed that there are not sufficient sureties or conditions of release that will secure the appearance at trial of an unauthorized alien for an indictable offense.

**Fiscal Impact**

The fiscal impact of Division V of the Bill as amended is unknown.





# Fiscal Note

## Fiscal Services Division



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[SF 2376](#) – Contractor Bond Requirements (LSB2245SZ)  
Staff Contact: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the Senate

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### Description

[Senate File 2376](#) relates to bonds and letters of credit for general contractors and subcontractors and does the following:

- Requires general contractors and subcontractors that engage in the business of construction in the State to obtain and maintain an annual performance bond or irrevocable letter of credit in the amount of \$50,000 filed with and payable to the State.
- Authorizes the State or a political subdivision to enforce the requirements of the Bill in connection with private construction work within its jurisdiction and to bring an action on the bond or letter of credit in the name of the State for the use and benefit of a private person or political subdivision harmed by the failure to perform contractual obligations or for other violations.
- Authorizes political subdivisions to require a contractor or subcontractor to obtain or file a bond, letter of credit, or other financial security only for private construction work that is performed in a public-right-of-way.

This Bill does not apply to a general contractor or subcontractor performing work for the State or a political subdivision, including work subject to the requirements of Iowa Code chapter [8A](#), subchapter III.

### Background

Under current law, in-state general contractors and subcontractors that engage in the business of construction in the State are not required to obtain and maintain an annual performance bond or irrevocable letter of credit with the State. Out-of-state contractors are required to hold a surety bond in the amount of \$25,000.

According to the Department of Inspections, Appeals, and Licensing (DIAL), there are approximately 19,900 in-state contractors and 816 out-of-state contractors, for a total of approximately 20,716 contractors.

### Assumptions

- The DIAL will not need to make any changes to its current licensing system.
- According to the DIAL, the Administrative Licensing and Inspection Governance Network (ALIGN) system, which is currently being built, will require additional functionality that is not currently planned for. The DIAL estimates that these changes will cost approximately \$10,000.
- According to the DIAL, entering the annual performance bonds and irrevocable letters of credit into the ALIGN system will require 2.5 Administrative Support Assistant 3 full-time equivalent (FTE) positions at an annual cost of \$55,000 each. The 2.5 Administrative Support Assistant 3 FTE positions will cost approximately \$138,000 annually.
- According to the DIAL, it is estimated that 10.0% of in-state contractors will go through an investigation, hearing, or revocation process.

- According to the DIAL, it is estimated that the investigation, hearing, and revocation process work will require 8.0 Investigator 2 FTE positions.
- Each Investigator 2 FTE position will cost approximately \$73,000 annually. The 8.0 Investigator 2 FTE positions will cost \$586,000 annually.
- No additional revenue will be generated as a result of this Bill.
- The funding source will be the Licensing and Regulation Fund (LRF).

**Fiscal Impact**

Senate File 2376 is estimated to increase costs in FY 2027 to the Licensing and Regulation Fund by approximately \$734,000 for 10.5 additional FTE positions and a one-time programming cost of \$10,000 to the ALIGN system. The costs for FY 2028 and thereafter will be approximately \$724,000 annually.

**Source**

Department of Inspections, Appeals, and Licensing

/s/ Jennifer Acton

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March 18, 2026

Doc ID 1602502

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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 2404](#) – Special Schools, Pilot Program (LSB5556SV.1)  
Staff Contact: Lora Vargason (515.725.1286) [lora.vargason@legis.iowa.gov](mailto:lora.vargason@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the Senate

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### Description

[Senate File 2404](#) requires the Department of Education (DE) to develop and administer a pilot program for a rural district and an urban district to establish attendance centers to be used to provide educational services to eligible students. The Bill includes definitions for an eligible student, rural school district, and urban school district. The Bill provides for school district participation requirements and funds the pilot program through moneys appropriated by the General Assembly to the DE. The rural school district and urban school district will be required to submit an annual report to the DE by June 1 of each year, and the DE is required to compile and submit these reports to the General Assembly by June 30 of each year. The pilot program is repealed July 1, 2031.

### Background

The [Therapeutic Classroom Incentive Grant Program](#) currently receives a \$2.4 million appropriation annually in the Education Appropriations Act with additional claims-based pupil funding provided through a standing appropriation for [Therapeutic Classroom Services](#).

The DE oversees the current Therapeutic Classroom Grant Program and released a [2025 Therapeutic Classroom Report](#) detailing the history of the annually awarded grants.

The Bill proposes a pilot program that may be similar to the Therapeutic Classroom Incentive Grant Program but is associated with a different funding source and is not administered as a competitive grant program. There are currently 13 urban school districts and 1 rural school district that would meet the definitions of “urban school district” and “rural school district” in the Bill.

### Assumptions

- One rural school district, which will be the only rural school district to meet the requirements of the Bill, will participate in the pilot program.
- One of 13 urban school districts will be chosen to participate in the pilot program.
- The DE will have minimal additional administrative costs to meet the requirements of the Bill.

### Fiscal Impact

Senate File 2404 will require annual expenditures of \$165,000 by a rural district and between \$1.0 million and \$4.4 million by an urban district to fund the pilot program. The program will be funded through an appropriation to the DE.

### Sources

Department of Education  
Iowa Association of School Boards

/s/ Jennifer Acton

March 18, 2026

Doc ID 1603152

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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



[SF 2422](#) – Public Assistance, Verification and Eligibility (LSB6779SV.1)  
Staff Contact: Louie Hoehle (515.281.6561) [louie.hoehle@legis.iowa.gov](mailto:louie.hoehle@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the Senate

### Description

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

The Bill is comprised of six divisions, three of which have a fiscal impact and three of which do not.

The following divisions of the Bill have no fiscal impact:

- Division II — Supplemental Nutrition Assistance Program
- Division III — Medicaid — Managed Care
- Division VI — Effective Date

The following divisions of the Bill have a fiscal impact and are described in further detail below:

- Division I — Public Assistance Programs — Eligibility and Reporting
- Division IV — Medicaid and Iowa Health and Wellness Plan — Retroactive Eligibility and Reporting
- Division V — Medicaid Waivers and State Plan Amendments — Cost Neutrality

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

#### 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**

- The HHS will require 2.0 new Compliance Officer 2 full-time equivalent (FTE) positions to ensure SAVE is appropriately applied and to conduct audits.
- Each Compliance Officer 2 FTE position will cost approximately \$125,000 annually for salary and benefits.
- Each new FTE position will require support costs of \$4,000 in FY 2027 and \$2,000 in FY 2028.
- The State and the federal government will each pay 50.0% of costs for the Compliance Officer 2 positions.

## **Fiscal Impact**

Division I of the Bill is estimated to require 2.0 additional FTE positions and cost approximately \$258,000 in FY 2027 and \$254,000 in FY 2028. The State cost is estimated to be approximately \$129,000 in FY 2027 and \$127,000 in FY 2028.

## **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 [One Big Beautiful Bill Act \(OBBBA\)](#) 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. Iowa does not provide retroactive eligibility to IHAWP members.

### **Assumptions**

- The State will receive federal approval for the retroactive coverage changes.
- The retroactive coverage changes will become effective January 1, 2027.
- Approximately 3,100 individuals may lose one month of retroactive coverage annually.
- The average annual cost per member for retroactive coverage is approximately \$596.
- The HHS will require one-time information technology (IT) costs of \$225,000 for the HHS's eligibility system to implement the retroactive coverage changes.
- The Department of Management Division of IT (DOM DoIT) will require one-time IT costs of \$63,000.
- The State will pay 25.3% of IT costs, while the federal government will pay 74.66%.

## **Fiscal Impact**

Division IV of the Bill may reduce net costs by \$628,000 in FY 2027, of which the estimated State savings is \$265,000 and the federal savings is \$364,000. The total estimated savings for FY 2028 is \$1.8 million, of which the estimated State savings is \$672,000 and the federal savings is \$1.2 million.

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

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### **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 whether 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.
- Provides that the cost neutrality requirements do not apply to a modification of a SPA that is required due to federal law or regulation.

### **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**

- The Medicaid waiver cost neutrality analysis will require 6.0 new FTE positions, which will cost the following annual amounts for salary and benefits:
  - 1.0 Compliance Officer 2 FTE position at \$125,000.
  - 2.0 Management Analyst 3 FTE positions at \$114,000 each.
  - 2.0 Budget Analyst 3 FTE positions at \$114,000 each.
  - 1.0 Budget Analyst 4 FTE position at \$125,000.
- Each new FTE position will require support costs of \$4,000 in FY 2027 and \$2,000 in FY 2028.
- The State and the federal government will each pay 50.0% of costs for the cost neutrality FTE positions.
- The HHS will require increased annual actuarial services for the Medicaid waiver cost neutrality analysis.
- The State and the federal government will each pay 50.0% of costs for actuarial services.

### **Fiscal Impact**

Division V of the Bill is estimated to require 6.0 additional FTE positions and cost approximately \$1.2 million in FY 2027 and FY 2028. The State cost is estimated to be approximately \$615,000 in FY 2027 and \$608,000 in FY 2028.

## Fiscal Impact Summary

Senate File 2422 is estimated to have a net cost of \$859,000 and 8.0 FTE positions in FY 2027, of which the State cost is \$479,000 and the federal cost is \$380,000. For FY 2028, SF 2422 is estimated to have a net savings of \$363,000 and require 8.0 FTE positions. The State is estimated to have a cost of \$63,000 and the federal government is estimated to have a savings of \$426,000 in FY 2028. **Figure 1** shows the breakout of costs in FY 2027. **Figure 2** shows the breakout of costs in FY 2028.

**Figure 1 — Senate File 2422 Estimated Costs for FY 2027**

Division	Category	State	Federal	Total
I	SAVE FTE Positions	\$ 125,000	\$ 125,000	\$ 250,000
I	FTE Support Costs	4,000	4,000	8,000
IV	Retroactive Coverage Changes	-338,000	-579,000	-916,000
IV	Eligibility System	57,000	168,000	225,000
IV	DOM DoIT IT	16,000	47,000	63,000
V	Cost Neutrality FTE Positions	353,000	353,000	705,000
V	FTE Support Costs	12,000	12,000	24,000
V	Cost Neutrality Actuarial Services	250,000	250,000	500,000
<b>Total</b>		<b>\$ 479,000</b>	<b>\$ 380,000</b>	<b>\$ 859,000</b>

Totals may not sum due to rounding.

**Figure 2 — Senate File 2422 Estimated Costs for FY 2028**

Division	Category	State	Federal	Total
I	SAVE FTE Positions	\$ 125,000	\$ 125,000	\$ 250,000
I	FTE Support Costs	2,000	2,000	4,000
IV	Retroactive Coverage Changes	-672,000	-1,161,000	-1,833,000
V	Cost Neutrality FTE Positions	353,000	353,000	705,000
V	FTE Support Costs	5,000	5,000	11,000
V	Cost Neutrality Actuarial Services	250,000	250,000	500,000
<b>Total</b>		<b>\$ 63,000</b>	<b>\$ -426,000</b>	<b>\$ -363,000</b>

Totals may not sum due to rounding.

### Sources

Department of Health and Human Services

Department of Management Division of Information Technology

/s/ Jennifer Acton

March 18, 2026

Doc ID 1602562

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.



# Fiscal Note

## Fiscal Services Division



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[SF 2470](#) – Prediction Market Taxation (LSB5288SV)

Staff Contact: Eric Richardson (515.281.6767) [eric.richardson@legis.iowa.gov](mailto:eric.richardson@legis.iowa.gov)

Fiscal Note Version – New

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### Description

[Senate File 2470](#) requires a person to obtain a permit through the Iowa Department of Revenue (IDR) to conduct trading of event-driven contracts on markets in Iowa with an initial fee of \$10.0 million per permit and an annual renewal fee of \$100,000 per permit. The Bill also:

- Defines an event-driven contract to generally mean a financial derivative traded on a designated contract (prediction) market that is regulated by the federal [Commodity Futures Trading Commission \(CFTC\)](#) that provides a fixed binary payout based on a specific future event occurring. The Bill limits event-driven contracts to those financial derivatives relating to sporting activities, lotteries, elections, legislative actions, and economic indicators.
- Imposes a new 20.0% tax on the adjusted revenues received each calendar year by a prediction market from any event-driven contracts originating from traders in the State. Tax and permits revenues are to be deposited into the General Fund.
- Requires individual and corporate income taxpayers to recompute gains and/or losses based on event-driven contracts from federal taxable income and specifies that federal laws regarding capital gains or losses based on income from contract markets do not apply in computing State net individual or corporate income taxes. If taxpayers itemize deductions on their federal tax return, the Bill requires the taxpayers to subtract the total loss from each event-driven contract up to 90.0% of the gain added back from event-driven contracts.
- Requires State income tax to be withheld on gains from event-driven contracts in excess of \$600.
- Allows the IDR to prescribe administrative rules to administer sections of the Bill that create new Iowa Code chapter 99H.
- Requires the IDR to prescribe administrative rules to administer subsections of the Bill that enact Iowa Code sections [422.7\(41\)](#) and [422.35\(15\)](#).

The Bill applies retroactively to January 1, 2026, for tax years beginning on or after that date for sections of the Bill computing net individual and corporate income taxes. The Bill applies to the first tax year beginning July 1, 2026, for imposing and collecting the prediction market tax, and applies for each tax year afterward beginning January 1, 2027.

### Background

The federal [One Big Beautiful Bill Act \(OBBBA\)](#) of 2025 changed the 100.0% deduction of gambling losses to a 90.0% deduction, beginning tax year (TY) 2026. For federal tax purposes, [26 U.S.C. §1256](#) details federal rules surrounding market contracts and how the taxpayer must account for gains and losses due to selling contracts at the end of a tax year.

The Bill defines a designated contract market as a digital marketplace for trading event-driven contracts that is also regulated by the federal CFTC, which regulates financial contracts and markets, including [event contracts](#) and [contract markets](#).

## Assumptions

- Most gains from prediction market activity are already taxable income, and the withholding requirement on gains exceeding \$600 primarily changes the method and timing of tax administration between fiscal years in an amount that cannot be determined due to a lack of data, although the introduction of withholding requirements is expected to advance revenue to the General Fund in FY 2027.
- Subtracting from income the total loss of event-driven contracts up to 90.0% of the gain added back based on itemized deductions is expected to have an immaterial impact due to the small share of taxpayers who itemize their deductions, according to the IDR.
- Two platforms will enter the Iowa market and pay the initial application fee of \$10.0 million in FY 2027 and the ongoing annual fee of \$100,000.
- The annual tax rate on contract revenue is 20.0%.
- Contract revenue in a fiscal year includes 50.0% from the prior tax year and 50.0% from the current tax year.
- FY 2027 will be the first year in which tax and permit revenue from the Bill is deposited into the General Fund.
- The Bill will not materially reduce overall participation in prediction markets by Iowa residents.
- Nationally, 2025 total revenue for the two primary prediction market platforms is \$263.5 million and \$160.0 million, respectively, representing 87.8% of U.S. prediction market revenue. Total U.S. revenue was \$482.3 million in 2025, according to the IDR.
- Iowa accounts for approximately 0.95% of the U.S. population.
- Iowa's share of TY 2025 prediction market platform revenue is estimated to be \$4.6 million.
- The annual growth in prediction market revenue nationally and in Iowa is estimated to be 37.9%.

## Fiscal Impact

The Bill's permit fees and tax revenues are estimated to increase General Fund revenue beginning FY 2027 by the following amounts:

- FY 2027 = \$20.0 million
- FY 2028 = \$2.2 million
- FY 2029 = \$3.0 million
- FY 2030 = \$4.1 million
- FY 2031 = \$5.6 million

The withholding requirements in the Bill are also estimated to increase General Fund revenue in FY 2027 in an amount that cannot be determined due to a lack of data.

## Sources

Iowa Department of Revenue  
Commodity Futures Trading Commission  
Legislative Services Agency analysis  
Internal Revenue Service

/s/ Jennifer Acton

March 18, 2026

Doc ID 1603131

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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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[HF 2337](#) – Fraud, False Educational Credentials (LSB5135HV.1)  
Staff Contact: Justus Thompson (515.725.2249) [justus.thompson@legis.iowa.gov](mailto:justus.thompson@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the House

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### Description

[House File 2337](#) provides that a person who falsely represents oneself as possessing an academic degree or academic credentials for the purpose of obtaining employment or other personal gain is guilty of a fraudulent practice in the fifth degree. A fraudulent practice in the fifth degree is a simple misdemeanor.

### Fiscal Impact

The introduced version of House File 2337 required a **Fiscal Note**, which included estimated correctional, minority, and fiscal impacts. House File 2337 was amended on March 12, 2026, and the Bill no longer requires a **Fiscal Note**.

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/s/ Jennifer Acton

March 18, 2026

Doc ID 1603155

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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 2362](#) – Regents Universities, Tuition Guarantee (LSB5835HV)  
Staff Contact: Michael Peters (515.281.6934) [michael.peters@legis.iowa.gov](mailto:michael.peters@legis.iowa.gov)  
Fiscal Note Version – As amended and passed by the House

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## Description

[House File 2362](#) requires the State Board of Regents (BOR) to limit any increase in tuition charged for resident undergraduate students to the most recent three-year average of the Higher Education Price Index (HEPI). The Bill also directs each Regents institution to establish an opt-in tuition policy for resident undergraduate students under which the tuition rate charged in a student's first academic year of enrollment is guaranteed and will not increase during the student's subsequent academic years of undergraduate enrollment if the student pays an enrollment fee not greater than 10.0% of the base tuition upon enrollment.

The tuition guarantee applies to resident undergraduate students whose first academic year of enrollment begins in or after academic year 2027-2028 (FY 2028) and is limited to up to three consecutive academic years following the first year of enrollment. The Bill does not alter tuition rates for nonresident, graduate, or professional students. If a resident undergraduate student transfers to another Regents institution after the student's first academic year, the receiving institution may charge the higher first-year tuition rate for that institution.

The Bill includes limitations on the duration of the tuition guarantee, particularly for students who enter with advanced standing through transfer credits, and does not extend the guarantee beyond three consecutive academic years following a student's first year of enrollment.

## Background

Iowa's three public universities governed by the BOR — the University of Iowa (SUI), Iowa State University (ISU), and the University of Northern Iowa (UNI) — establish undergraduate tuition rates pursuant to policies approved by the BOR. The BOR maintains a policy that limits the annual increase to the base undergraduate resident tuition to an amount that does not exceed the average of the three most recently established [HEPI](#) values. Tuition increases are typically reviewed and approved in June of the preceding academic year. Over the last 10 years, SUI has raised tuition by an average of 3.7% per year, ISU 3.4%, and UNI 2.6%.

The BOR also released a [Tuition Guarantee Impact Study](#) in November 2025 that examined the cost and feasibility of a tuition guarantee program.

In April 2025, the BOR adopted a policy stipulating that any tuition increase is not to exceed the average of the three most recently published HEPI inflation rates. The most recent HEPI inflation rates include FY 2023 with a rate of 4.0%, FY 2024 with 3.4%, and FY 2025 with 3.6%.

## Assumptions

- For purposes of this estimate, all eligible freshman students are expected to opt in to the tuition guarantee program.
- The first-year enrollment numbers for fall 2025 will remain constant for future years, with SUI having a cohort of 2,722 eligible students, ISU having 2,445 students, and UNI having 1,245 students.

- Sophomores, juniors, seniors, and transfer students are excluded from this estimate.
- The calculations are based on the full tuition rate, which does not account for any tuition discounts.
- The tuition guarantee fee equals 10.0% of the tuition amount for the student’s first academic year of enrollment.
- The three-year HEPI average inflation rate was 3.7%. Under current law, resident undergraduate tuition is assumed to increase by 3.0% for all universities and for all future years. **Figure 1** shows the estimated cost of tuition for undergraduate students through FY 2031.

**Figure 1 — Estimated Cost of Tuition**

	<b>SUI</b>	<b>ISU</b>	<b>UNI</b>
Actual FY 2026	\$ 9,565	\$ 9,530	\$ 8,792
10-Year Average Increase	3.7%	3.4%	2.6%
Est. FY 2027	\$ 9,917	\$ 9,853	\$ 9,017
Est. FY 2028	10,282	10,215	9,248
Est. FY 2029	10,660	10,591	9,485
Est. FY 2030	11,052	10,980	9,728
Est. FY 2031	11,458	11,384	9,977

- The calculations use the estimated tuition in FY 2028 as the base tuition for the first year of enrollment.
- This estimate does not consider the tuition differential charged for high-cost programs such as engineering, business, nursing, or health sciences, which could result in additional reduced revenues.
- One-time technology and programming costs will be incurred in the first year of the implementation of the tuition guarantee program (FY 2028).
- No adjustments are made for student attrition, dropout, delayed completion, or transfers among Regents institutions; students who would otherwise extend enrollment beyond the guarantee period are assumed to revert to the current-year tuition rate.

**Fiscal Impact**

The total fiscal impact of House File 2362 is unknown and will depend on the number of students who opt in to the tuition guarantee. **Figure 2** illustrates the revenue impact if 100.0% of freshman students enter the tuition guarantee program across a four-year degree program beginning in fall 2027 (FY 2028) by university.

**Figure 2 — Revenue Impact (in Millions)**

<b>Regents Institutions</b>	<b>FY 2029</b>	<b>FY 2030</b>	<b>FY 2031</b>	<b>Total</b>
SUI Fee Revenue	\$ 2.8	\$ 2.9	\$ 3.0	\$ 8.7
SUI Tuition Revenue Reduction	-1.0	-3.2	-6.5	-10.5
<b>SUI Total</b>	<b>\$ 1.8</b>	<b>\$ -0.3</b>	<b>\$ -3.5</b>	<b>\$ -2.0</b>
ISU Fee Revenue	\$ 2.5	\$ 2.6	\$ 2.7	\$ 7.7
ISU Tuition Revenue Reduction	-0.8	-2.6	-5.3	-8.7
<b>ISU Total</b>	<b>\$ 1.6</b>	<b>\$ 0.0</b>	<b>\$ -2.6</b>	<b>\$ -1.0</b>
UNI Fee Revenue	\$ 1.2	\$ 1.2	\$ 1.2	\$ 3.5
UNI Tuition Revenue Reduction	-0.3	-0.9	-1.8	-3.0
<b>UNI Total</b>	<b>\$ 0.9</b>	<b>\$ 0.3</b>	<b>\$ -0.6</b>	<b>\$ 0.5</b>
<b>Total Net Revenue Impact</b>	<b>\$ 4.3</b>	<b>\$ 0.0</b>	<b>\$ -6.7</b>	<b>\$ -2.4</b>

*Totals may not sum due to rounding.*

The Bill will also require one-time technology and programming costs to modify tuition billing and receivable systems. This includes \$250,000 for SUI, \$315,000 for ISU, and \$85,000 for UNI incurred in FY 2028.

**Sources**

Board of Regents  
Legislative Services Agency calculations

/s/ Jennifer Acton

March 19, 2026

Doc ID 16025871602587

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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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[HF 2676](#) – Medical Licensing and Prescribing (LSB5336HV)

Staff Contacts: Xavier Leonard (515.725.0509) [xavier.leonard@legis.iowa.gov](mailto:xavier.leonard@legis.iowa.gov)  
Lindsey Ingraham (515.281.6764) [lindsey.ingraham@legis.iowa.gov](mailto:lindsey.ingraham@legis.iowa.gov)  
Louie Hoehle (515.281.6561) [louie.hoehle@legis.iowa.gov](mailto:louie.hoehle@legis.iowa.gov)  
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 2676](#) relates to health-related matters, including health-related professions, nutrition, and medication, and includes applicability provisions. Division I requires the Board of Medicine to adopt administrative rules to implement the provisions of the Division.

The Bill is comprised of nine divisions, five of which have or may have a fiscal impact and four of which do not.

The following divisions of the Bill have no fiscal impact:

- Division I — Continuing Education Requirements — Nutrition and Metabolic Health
- Division II — Medical School Graduation Requirement — Nutrition
- Division III — Supplemental Nutrition Assistance Program — Summer Electronic Benefits Transfer for Children Program
- Division IV — Ivermectin — Over-the-Counter Availability

The following divisions of the Bill have or may have a fiscal impact and are described in further detail below:

- Division V — School Foods and Beverages
- Division VI — Educational Standards
- Division VII — Student Instructional Technology Standards
- Division VIII — Psychology Interjurisdictional Compact
- Division IX — Educational Requirements

### Division V — School Foods and Beverages

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#### Description

Division V of the Bill requires school districts, charter schools, and innovation zone schools to not serve food and beverages with identified ingredients as part of a school district's breakfast or lunch program, unless they are received as part of a direct delivery from the Foods in Schools program of the United States Department of Agriculture (USDA). The Bill prohibits an employee or contracted vendor of a school from providing food or beverages during the school day that contain identified ingredients and places limits on a school's ability to sell food and beverages that contain identified ingredients.

This Division is applicable to school years beginning on or after July 1, 2027 (FY 2028).

#### Background

The USDA reimburses schools for each meal they serve, with higher reimbursements for reduced-price and free meals. Participating schools must offer free or reduced-price meals to eligible students, and meals must meet USDA nutrition standards. Decisions about specific food and beverages to serve and food preparation standards are made by local school food authorities. Meal reimbursement rates are adjusted annually, and additional funding is available

for nutrition standards compliance, severe need schools, and State reimbursement. Meal reimbursement rates for the 2024-2025 school year are as follows:

- \$2.37, Breakfast — Free
- \$2.07, Breakfast — Reduced-Price
- \$0.39, Breakfast — Paid
- \$4.43, Lunch — Free
- \$4.03, Lunch — Reduced-Price
- \$0.42, Lunch — Paid

Total meal reimbursements in Iowa for the 2023-2024 school year were approximately \$40.3 million for breakfast and \$145.0 million for lunch. The Department of Education (DE) also receives an estimated \$23.0 million in federal funds that is used to purchase a portion of the food used by schools for school meals. The DE is required to spend the moneys on specific food items procured by the USDA. State-specific ingredient restrictions would not be considered under the federal procurement process. If specific food items identified by the USDA contain the prohibited ingredients, the school would be responsible for identifying and purchasing food items that do not include the prohibited ingredients.

The United States Department of Health and Human Services and the United States Food and Drug Administration recently announced measures to phase out several of the listed ingredients in this Division.

### **Assumptions**

- School food service programs in Iowa are primarily federally funded under the Food and Nutrition Service of the USDA.
- The DE currently receives a General Fund appropriation for [School Food Service](#) in the amount of \$2.2 million annually to meet the federal funds maintenance of effort requirement.
- School meal menus are specific to each school district and may contain the Bill's prohibited ingredients.
- Schools maintain a food and nutrition fund supported with meal fees and federal funds. The total amount of federal funds received for school nutrition for FY 2025 is approximately \$245.1 million.
- For reduced-price meals, the meal fee charged by schools is typically the difference between the free reimbursement rate and the reduced-price reimbursement rate. For breakfast, this rate difference is \$0.30, and for lunch, the rate difference is \$0.40. Meals being provided for free are subject to the USDA reimbursement received, and additional funding is not provided through an additional charge by the school.
- An increase in the cost of school meals may be reflected in increased school meal fees for students not receiving free or reduced-price meals, or increased costs may be absorbed by the school district.

### **Fiscal Impact**

While there is no anticipated fiscal impact for the State, school districts may have increased meal item costs to meet the requirements of the Bill beginning July 1, 2027 (FY 2028). Because school districts are independent of each other, including school menus, food and beverage items, and supply resources, any increased costs would be specific to each individual school district and cannot be determined at this time.

## Division VI — Educational Standards

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### Description

Division VI of the Bill requires classroom instruction related to nutrition, as detailed in this Division of the Bill, for kindergarten through grade 12 and for career and technical education courses related to agriculture, food, and natural resources in grades 9 through 12 and related to food production. This includes the importance, role, and nutritional benefits of animal-based protein, dairy, fruits, and vegetables.

This Division also directs the DE to apply for a waiver and exemption from the federally required school meal pattern as established by the USDA. If the waiver is granted, the DE must adopt and implement State guidelines for school meals in consultation with the Iowa Department of Agriculture and Land Stewardship (IDALS) and other stakeholders. If the waiver is granted, the DE is also required to submit an annual report, with information as detailed in this Division of the Bill, to the General Assembly, and conduct an evaluation within five years after the effective date of the waiver.

This Division includes an immediate effective date for the provisions directing the DE to apply for a waiver and requires the DE to apply for the waiver within 90 days of the Bill's enactment date. This Division also includes an applicability date for school years beginning on or after July 1, 2027, for the sections of this Division requiring instruction related to nutrition for kindergarten through grade 12 and for career and technical education courses related to agriculture, food, and natural resources in grades 9 through 12.

### Background

The USDA [Healthy Hunger-Free Kids Act of 2010](#) authorized federal funding and established policy for [USDA child nutrition programs](#). The [Food and Nutrition Service](#) of the USDA administers federal school food programs. State education agencies administer the programs at the state level, and local school food authorities operate the programs in schools. For the 2023-2024 school year, the DE reported serving 19.6 million school breakfast meals and 57.6 million school lunch meals to Iowa students.

School food service programs in Iowa are primarily federally funded under the [Food and Nutrition Service](#) of the USDA. Schools charge a meal fee to offset the difference between USDA meal reimbursement rates and the cost of meals being provided. Local school food authorities received federal reimbursement of \$145.0 million through the National School Lunch Program and \$40.3 million through the School Breakfast Program. These reimbursements are made for meals that follow the required federal meal patterns.

The DE also receives an estimated \$23.0 million in federal funds per fiscal year to purchase a portion of the food used by schools for school meals. The DE is required to spend the moneys on specific food items procured by the USDA. On average, USDA foods make up between 15.0% and 20.0% of the products served as part of a school lunch. Schools are required to competitively bid to purchase food items in accordance with federal procurement guidelines. The bidding and selection process is completed in the spring for the following school year.

### Assumptions

- Adopting meal patterns that differ from the pattern established by the USDA may reduce federal reimbursement from the National School Lunch Program.

- School meal menus are specific to each school district and may meet State-required meal patterns with different meal items.
- For reduced-price meals, the meal fee charged by schools is typically the difference between the free reimbursement rate and the reduced-price reimbursement rate. For breakfast, this rate difference is \$0.30, and for lunch, the rate difference is \$0.40. Meals being provided for free are subject to the USDA reimbursement received, and additional funding is not provided through an additional charge by the school.
- An increase in the cost of school meals may be reflected in school meal fees for students not receiving free or reduced-price meals, or increased costs may be absorbed by the school district.
- The DE will need an additional 3.0 full-time equivalent (FTE) positions for education program consultants estimated to cost \$455,000 annually to meet the administration and oversight requirements in this Division.
- The DE estimates an additional one-time cost of \$146,000 for contract costs that will be necessary for the implementation of this Division.

### **Fiscal Impact**

Division VI of the Bill is expected to increase costs to the State by approximately \$601,000 and 3.0 FTE positions in year one and by \$455,000 each year thereafter. In addition, there may be a reduction to federal reimbursement to school districts for the school lunch and breakfast programs as currently established federal meal patterns are required to receive federal meal reimbursement.

## **Division VII — Student Instructional Technology Standards**

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### **Description**

Division VII requires a 60-minute restriction on digital instruction per school day for students enrolled in kindergarten through grade 5 and allows parents to opt out of digital instruction participation. This Division also requires the board of directors of each school district to write, adopt, and post a technology policy applicable to students enrolled in kindergarten through grade 5, publishing a list on the district’s website of the one-to-one digital device programs in use.

### **Background**

In 2024, the DE published the [Iowa Comprehensive State Literacy Plan](#) (CSLP) for years 2024-2032, which outlines the approach and standards for improving literacy and proficiency for students from birth through grade 12. The CSLP focuses on reading, writing, and language development, utilizing technology to meet standards for various age ranges. Utilizing technology in writing instruction is a standard outlined in the plan for elementary through high school.

The DE has selected EPS Learning, a literacy framework provider, to provide an online literacy program called EPS Reading Assistant to Iowa schools at no cost, with up to 200,000 licenses. Utilized in this program are AI-driven reading tutors, such as reading assistant Amira, which provide individualized literacy instruction for students who need targeted intervention.

### **Assumptions**

- The DE provides training for tutoring and individualized learning programs.
- The DE partners with EPS Learning to provide up to 200,000 licenses to provide digital resources for literacy.

- Nondigital materials will be needed to replace digital materials that would otherwise be used for education instruction.

### **Fiscal Impact**

Division VII of the Bill will have administrative costs to the State that cannot be determined at this time. Costs associated with the development of non-computer-based tutoring and learning programs cannot be determined at this time. Procurement of nondigital materials, such as textbooks, that would otherwise be online may incur costs, but those costs cannot be determined at this time.

## **Division VIII — Psychology Interjurisdictional Compact**

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### **Description**

Division VIII of the Bill joins an interstate compact to allow psychologists from other states to practice telepsychology with patients living in Iowa and to practice face-to-face psychology on a temporary basis in Iowa and to allow Iowa psychologists to practice telepsychology with patients in other states.

### **Background**

Currently, if a psychologist from another state wants to practice telepsychology with patients living in Iowa, the psychologist needs to be licensed in Iowa. Additionally, if an Iowa psychologist wants to practice telepsychology with patients in other states, the Iowa psychologist needs to be licensed in each state in which the psychologist practices.

The Psychology Interjurisdictional Compact (the Compact or PSYPACT) does not apply when a psychologist is licensed in both the home and receiving states.

The Compact became operational in 2019 and currently has 41 participating states plus the District of Columbia and the Northern Mariana Islands. In addition to Iowa, legislation to enact the Compact has been introduced in Alaska, Hawaii, Massachusetts, and New York.

### **Assumptions**

- Implementation of the Compact occurs after the Administrative Licensing and Inspection Governance Network (ALIGN) project is completed.
- The Department of Management's (DOM's) Division of Information Technology (DoIT) will integrate the Department of Inspections, Appeals, and Licensing's (DIAL's) Administrative Licensing and Inspection Governance Network (ALIGN) system with the systems used by the Compact (PSYPACT and Coordinated Licensure Information System). The work will be completed by the DOM DoIT's project director and project manager at a \$140-per-hour rate and \$110-per-hour rate, respectively.
- Both of the Compact Commission's systems reside on Amazon Web Services, which provides cloud computing platforms and application programming interfaces (APIs).

### **Fiscal Impact**

Division VIII of the Bill is anticipated to increase information technology (IT) costs to the DOM DoIT by between \$148,000 and \$216,000. The one-time IT costs related to the implementation of the Compact are shown in **Figure 1** below.

**Figure 1 — Estimated Psychology Interjurisdictional Compact-Related IT Costs**

<b>Component</b>	<b>Hours (Low-End)</b>	<b>Hours (High-End)</b>	<b>Rate</b>	<b>Cost (Low-End)</b>	<b>Cost (High-End)</b>
User Experience Design and Content	80	120	\$ 140	\$ 11,000	\$ 17,000
Portal Development	200	300	140	28,000	42,000
Temporary Authorization to Practice Tracker Feature	160	240	140	22,000	34,000
API Integration	220	320	140	31,000	45,000
Security and Identity Access Management Setup	130	190	140	18,000	27,000
Quality Assurance and User Acceptance Testing	80	120	140	11,000	17,000
Project Management	240	320	110	26,000	35,000
<b>Total</b>	<b>1,110</b>	<b>1,610</b>		<b>\$ 148,000</b>	<b>\$ 216,000</b>

NOTE: Numbers may not sum due to rounding

## **Division IX — Educational Requirements**

### **Description**

Division IX of the Bill requires students to complete at least 30 minutes of physical education per school day or 120 minutes per week, if they are physically able, and participate in a cocurricular or extracurricular activity. Physical education instruction must include an emphasis on leisure time activities and an assessment of physical fitness using the Presidential Fitness Test.

This Division also allows for parents to provide a written request for excusal from physical education and for students to be excused from the requirements through a work-based learning program or a school-sponsored activity.

This Division requires students to participate in at least one cocurricular or extracurricular activity as a condition of graduation and enter into a cocurricular or extracurricular activity contract.

The DE must develop and distribute to school districts, charter schools, and innovation schools a model cocurricular or extracurricular activity contract that would satisfy requirements outlined in the Division, into which parents, students, and principals must enter. The State Board of Education is directed to adopt administrative rules to administer this division.

This Division requires school districts to pay costs required by the Bill from State Foundation School Aid per Iowa Code section [25B.2](#) (state mandates).

### **Background**

The Every Student Succeeds Act (ESSA) includes physical education and health education as part of a well-rounded education that should be offered to all students. Although physical education includes knowledge and skills in other areas, it is regarded as a separate academic subject with separate regulations, requirements, and standards.

Iowa's recommended physical education and health education standards were approved and adopted by the Iowa State Board of Education in March of 2019. At that time, Iowa adopted the

Society of Health and Physical Educators America National Standards and Grade-Level Outcomes as the recommended Iowa physical education anchor standards and grade-level standards. Five anchor standards were created to cover a wide range of knowledge, skills, and behaviors for healthy living, varying between the elementary, middle, and high school grade levels.

Iowa Code section [256.11](#) outlines the standards for physical education in Iowa schools, including the minimum amount of time students must engage in physical activity. Physically able students in kindergarten through grade five are required to engage in physical activity for a minimum of 30 minutes per school day, which may be met with recess. Physically able students in grades 6 through 12 are required to engage in physical activity for a minimum of 120 minutes per week in which there are at least five days of school. When the requirement is to be met in full or in part by a pupil using one or more non-school activities, the school or school district must enter into a written agreement with the student, which must be signed by at least one parent or guardian of the student.

The [Iowa Teacher Shortage Report](#) showed that there were two unfilled physical education teacher positions for the 2026-2027 school year.

### **Assumptions**

- There will be no additional administrative cost to the DE to implement the requirements of this Division.
- On average, districts have 1.0 FTE physical education teacher per elementary school building. There are 607 total elementary school buildings across 324 school districts.
- To meet the requirements of this division, schools will need at least double the current physical education staff in elementary schools.
- Physical education standards and curriculum for all grade levels are already available and in use.
- Additional facilities may be required for physical education, as gyms and existing facilities may reach capacity.

### **Fiscal Impact**

Division IX of the Bill is expected to have no fiscal impact to the State. Schools may need to purchase additional materials and equipment for cocurricular or extracurricular activities outlined in this Division for expanded student participation requirements. Schools may also need to provide additional transportation for such activities. That cost cannot be determined.

Schools will also need additional staff for the expanded physical education requirements, as well as the extracurricular and cocurricular activity oversight. That cost cannot be determined. Additional facilities may be needed but that cost cannot be determined at this time.

### **Fiscal Impact Summary**

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The fiscal impacts of **Division V** and **Division VII** cannot be determined.

**Division VI** of HF 2676 is estimated to require 3.0 additional FTE positions and is expected to increase expenditures by \$601,000 in FY 2027 and by \$455,000 in FY 2028 and after.

**Division VIII** is estimated to increase expenditures between \$148,000 and \$216,000 in FY 2027.

