

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

March 25, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
SF 2184	S-5130	Filed	RECEIVED FROM THE HOUSE
SF 2207	S-5131	Filed	RECEIVED FROM THE HOUSE
SF 2220	S-5132	Filed	RECEIVED FROM THE HOUSE
SF 2448	S-5129	Filed	RECEIVED FROM THE HOUSE
SF 2464	S-5125	Adopted	MARK COSTELLO
HF 2200	S-5128	Filed	JESSE GREEN
HF 2255	S-5135	Filed	COMMITTEE ON LOCAL GOVERNMENT, et al
HF 2337	S-5136	Filed	MIKE ZIMMER
HF 2531	S-5133	Filed	COMMITTEE ON LOCAL GOVERNMENT, et al
HF 2542	S-5126	Filed	COMMITTEE ON JUDICIARY, et al

[HF 2618](#) [S-5134](#) Filed

COMMITTEE
ON LOCAL
GOVERNMENT,
et al

[HF 2711](#) [S-5127](#) Filed

COMMITTEE ON
JUDICIARY,
et al

Fiscal Notes

[SF 2220](#) — [Gifted and Talented Programs](#) (LSB5496SV)

HOUSE AMENDMENT TO
SENATE FILE 2184

S-5130

- 1 Amend Senate File 2184, as passed by the Senate, as follows:
- 2 1. Page 1, by striking lines 15 through 18.
- 3 2. Page 1, line 19, by striking <7.> and inserting <6.>
- 4 3. Page 2, by striking lines 10 through 12.
- 5 4. Page 2, line 13, by striking <d.> and inserting <c.>

S-5130 FILED MARCH 24, 2026

HOUSE AMENDMENT TO
SENATE FILE 2207

S-5131

- 1 Amend Senate File 2207, as passed by the Senate, as follows:
- 2 1. Page 1, line 3, by striking <Departments> and inserting
- 3 ~~<Departments~~ The governor, except in the year of the governor's
- 4 initial inauguration, and the departments
- 5 2. Page 1, line 7, after ~~<that>~~ by inserting <the governor
- 6 and>
- 7 3. Page 1, line 8, by striking <The proposed> and inserting
- 8 ~~<The proposed>~~
- 9 4. Page 1, by striking lines 9 through 11 and inserting
- 10 ~~<legislative bills and joint resolutions of the governor must~~
- 11 ~~be submitted by the Friday prior to the convening of the~~
- 12 ~~session of the general assembly, except in the year of the~~
- 13 ~~governor's>~~
- 14 5. Page 1, line 12, by striking <initial inauguration.> and
- 15 inserting ~~<initial inauguration.>~~
- 16 6. Title page, line 2, before <state> by inserting <the
- 17 governor and>

S-5131 FILED MARCH 24, 2026

HOUSE AMENDMENT TO
SENATE FILE 2220

S-5132

- 1 Amend Senate File 2220, as passed by the Senate, as follows:
- 2 1. Page 2, lines 21 and 22, by striking <and affective>
- 3 2. Page 2, after line 22 by inserting:
- 4 <(b) The educational services must address the character
- 5 development of the gifted and talented child. For purposes
- 6 of this subparagraph division, "*character development*" means
- 7 addressing common challenges of gifted and talented children
- 8 and promoting skills to support personal growth and academic
- 9 success.>
- 10 3. Page 2, line 23, by striking <(b)> and inserting <(c)>
- 11 4. Page 2, line 25, by striking <(c)> and inserting <(d)>
- 12 5. Page 4, by striking lines 8 through 14 and inserting:
- 13 <2. a. Automatically enroll a student in the next most
- 14 rigorous level of advanced courses or programs offered by
- 15 the school district if all of the following requirements are
- 16 satisfied:
- 17 (1) The student is enrolled in grades four through twelve.
- 18 (2) The student attained a score that is within the advanced
- 19 performance level on the statewide summative assessment in
- 20 mathematics or English language arts that was administered to
- 21 the student in the immediately preceding school year.
- 22 (3) The school district determines that the student
- 23 demonstrates academic preparedness using any of the following
- 24 data sources:
- 25 (a) Standardized assessments.
- 26 (b) Student achievement.
- 27 (c) Cognitive ability.
- 28 (d) Creative ability.
- 29 (e) Qualitative and quantitative data.
- 30 (f) Teacher and parent input.
- 31 (g) Observation of gifted characteristics and behaviors.
- 32 (4) The school district determines that the student is
- 33 prepared to participate in the next most rigorous level of
- 34 advanced courses or programs offered by the school district
- 35 pursuant to procedures adopted pursuant to section 257.42,

S-5132 (Continued)

1 subsection 01, paragraph "a", subparagraph (1).>

2 6. Page 5, after line 9 by inserting:

3 <Sec. ____ . APPLICABILITY. The following apply to school
4 years beginning on or after July 1, 2027:

5 1. The section of this Act enacting section 279.89.

6 2. The section of this Act enacting section 279.90.>

7 7. Title page, line 6, after <whole-grade acceleration> by
8 inserting <, and including applicability provisions>

9 8. By renumbering as necessary.

[S-5132](#) FILED MARCH 24, 2026

HOUSE AMENDMENT TO
SENATE FILE 2448

S-5129

- 1 Amend Senate File 2448, as passed by the Senate, as follows:
- 2 1. Page 1, line 2, by striking <paragraph> and inserting
3 <paragraphs>
- 4 2. Page 1, by striking line 6 and inserting <any future
5 dues, fees, or assessments which have been formally approved by
6 a unit owners association for payment at a future date.>
- 7 3. Page 1, before line 7 by inserting:
8 <NEW PARAGRAPH. g. A schedule and disclosure of all fees
9 related to the transfer of real property ownership within the
10 common interest community.>
- 11 4. Page 1, line 12, by striking <section> and inserting
12 <section, including costs associated with developing and
13 making available the certification required under subsection
14 1, paragraph "f">
- 15 5. Page 1, line 13, by striking <documents> and inserting
16 <documents, or the reasonable cost associated with developing
17 and making available the certification required under
18 subsection 1, paragraph "f">
- 19 6. Page 1, by striking lines 16 and 17 and inserting <the
20 fee charged.>

S-5129 FILED MARCH 24, 2026

SENATE FILE 2464

S-5125

1 Amend Senate File 2464 as follows:

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

4 <DIVISION I

5 HEALTH MAINTENANCE ORGANIZATION TAXATION

6 Section 1. Section 249A.13, subsection 1, Code 2026, is
7 amended to read as follows:

8 1. A Medicaid managed care organization ~~premiums~~ health
9 care tax fund is created in the state treasury under the
10 authority of the department of health and human services.
11 Moneys collected by the director of the department of revenue
12 as taxes ~~on premiums~~ pursuant to section ~~432.1B~~ 432B.2 shall be
13 deposited in the fund.

14 Sec. 2. Section 432.1, unnumbered paragraph 1, Code 2026,
15 is amended to read as follows:

16 Every insurance company or association of whatever kind or
17 character, not including fraternal beneficiary associations,
18 health maintenance organizations, and nonprofit hospital and
19 medical service corporations, shall, as required by law, pay to
20 the director of the department of revenue, or to a depository
21 designated by the director, as taxes, an amount equal to the
22 following, except that the premium tax applicable to county
23 mutual insurance associations shall be governed by section
24 518.18:

25 Sec. 3. Section 432.1, subsection 2, unnumbered paragraph
26 1, Code 2026, is amended to read as follows:

27 The "*applicable percent*" for purposes of subsection 1 of this
28 section, ~~section 432.1B~~, and section 432.2 is the following:

29 Sec. 4. NEW SECTION. 432B.1 Definitions.

30 As used in this chapter:

31 1. "*Commissioner*" means the commissioner of insurance.

32 2. "*Health maintenance organization*" means the same as
33 defined in section 514B.1. "*Health maintenance organization*"
34 includes a health maintenance organization contracting with
35 the department of health and human services to administer the

1 medical assistance program under chapter 249A.

2 3. *a.* "Taxable funds" means all of the following:

3 (1) Payments received by the health maintenance
4 organization for health care services, insurance, indemnity,
5 or other benefits to which an enrollee is entitled through a
6 health maintenance organization.

7 (2) Payments made by the health maintenance organization
8 to providers for health care services, to insurers, or to
9 corporations authorized under chapter 514 for insurance,
10 indemnity, or other authorized service benefits, except
11 a payment made by a health maintenance organization that
12 qualifies both as a payment received under subparagraph (1) and
13 a payment made under this subparagraph, shall be considered
14 taxable funds under subparagraph (1).

15 *b.* "Taxable funds" does not include payments made to a
16 health maintenance organization by the United States secretary
17 of health and human services under a contract issued under
18 section 1833 or 1876 of the federal Social Security Act, or
19 under section 4015 of the federal Omnibus Budget Reconciliation
20 Act of 1987.

21 **Sec. 5. NEW SECTION. 432B.2 Imposition of health**
22 **care-related tax.**

23 1. Commencing with the calendar year beginning January
24 1, 2026, and for subsequent calendar years, each health
25 maintenance organization transacting business in this state
26 shall be subject to a health care-related tax payable to
27 the director of revenue in an amount equal to ninety-five
28 hundredths of one percent of the applicable percentage of
29 taxable funds.

30 2. The amounts received by the director of revenue from the
31 imposition of the tax shall be deposited in the health care tax
32 fund created in section 249A.13.

33 **Sec. 6. NEW SECTION. 432B.3 Date tax due — method of**
34 **payment — statute of limitations.**

35 1. Except as provided in subsection 2, the tax imposed

1 under this chapter shall be paid on or before March 1 of the
2 year following the calendar year for which the tax is due. The
3 commissioner may suspend or revoke the license of a health
4 maintenance organization subject to the health care-related tax
5 in this chapter that fails to pay the health care-related tax
6 on or before the due date.

7 2. *a.* Each health maintenance organization transacting
8 business in this state that is subject to the tax in section
9 432B.2 shall remit on or before June 1, on a prepayment basis,
10 an amount equal to one-half of the product of the rate in
11 section 432B.2 and the taxable funds in the prior calendar
12 year.

13 *b.* In addition to the prepayment amount in paragraph "a",
14 each health maintenance organization subject to the tax in this
15 chapter shall remit on or before August 15, on a prepayment
16 basis, an additional amount equal to one-half of the product of
17 the rate in section 432B.2 and the taxable funds in the prior
18 calendar year.

19 *c.* (1) The sums prepaid by a health maintenance
20 organization under paragraphs "a" and "b" shall be allowed
21 as credits against the health maintenance organization's
22 health care-related tax liability for the calendar year during
23 which the payments are made. If a prepayment made under this
24 subsection exceeds the health maintenance organization's annual
25 health care-related tax liability, the excess shall be allowed
26 as a credit against the health maintenance organization's
27 subsequent prepayment or tax liabilities under this chapter.
28 The commissioner shall authorize the department of revenue
29 to make a cash refund to a health maintenance organization,
30 in lieu of a credit against subsequent prepayment or tax
31 liabilities under this section, if the health maintenance
32 organization demonstrates the inability to recoup the funds
33 paid via a credit.

34 (2) The commissioner shall adopt rules establishing a
35 health maintenance organization's eligibility for a cash

1 refund, and the process for the department of revenue to make a
2 cash refund to an eligible health maintenance organization from
3 the Medicaid managed care organization health care tax fund
4 created in section 249A.13. The commissioner may suspend or
5 revoke the license of a health maintenance organization that
6 fails to make a prepayment on or before the due date under this
7 subsection.

8 3. The commissioner shall determine whether or not the tax
9 remitted is correct. If the tax remitted is not sufficient,
10 the commissioner shall notify the delinquent company of the
11 amount of such delinquency and certify the amount to the
12 department of revenue which shall proceed to collect the
13 delinquency.

14 4. Within five years after the tax return is filed or within
15 five years after the tax return became due, whichever is later,
16 the commissioner shall examine the return and determine the
17 tax. An assessment or a claim for credit must be made within
18 five calendar years after the annual tax filing is made. For
19 a five-year period preceding the current calendar year, a
20 company may apply for a credit, or the commissioner may make
21 an assessment, as appropriate. The period of examination and
22 determination of the correct amount of tax is unlimited in the
23 case of a false or fraudulent return made with the intent to
24 evade tax or in the case of a failure to file a return.

25 Sec. 7. Section 508C.19, Code 2026, is amended to read as
26 follows:

27 **508C.19 Credits for assessments paid.**

28 1. An insurer may offset an assessment made pursuant to
29 section 508C.9 against its premium tax liability pursuant to
30 chapter 432 or health care-related tax liability pursuant to
31 chapter 432B to the extent of twenty percent of the amount of
32 the assessment for each of the five calendar years following
33 the year in which the assessment was paid. If an insurer
34 ceases doing business, all uncredited assessments may be
35 credited against its premium or health care-related tax

1 liability for the year it ceases doing business.

2 2. Sums acquired by refund from the association which have
3 been written off by contributing insurers and offset against
4 premium taxes or health care-related taxes as provided in
5 subsection 1 and are not then needed for purposes of this
6 chapter shall be paid by the association to the commissioner.
7 The commissioner shall remit the moneys to the treasurer of
8 state to deposit in the state general fund.

9 Sec. 8. Section 514B.31, Code 2026, is amended by striking
10 the section and inserting in lieu thereof the following:

11 **514B.31 Health maintenance organization health care-related**
12 **taxation.**

13 Every health maintenance organization and including health
14 maintenance organizations contracting with the department of
15 health and human services to administer the medical assistance
16 program under chapter 249A shall be subject to taxation under
17 chapter 432B.

18 Sec. 9. Section 514E.1, subsection 3, Code 2026, is amended
19 to read as follows:

20 3. "*Carrier*" means an insurer providing accident and
21 sickness insurance under chapter 509, 514, 514A and includes a
22 health maintenance organization established under chapter 514B
23 if payments received by the health maintenance organization
24 ~~are considered premiums pursuant to section 514B.31 and are~~
25 ~~taxed under chapter 432~~ subject to the health care-related
26 tax under chapter 432B. "*Carrier*" also includes a corporation
27 which becomes a mutual insurer pursuant to section 514.23 and
28 any other person as defined in section 4.1, subsection 20, who
29 is or may become liable for the tax imposed by chapter 432 or
30 432B.

31 Sec. 10. Section 514E.2, subsection 13, Code 2026, is
32 amended to read as follows:

33 13. An insurer may offset an assessment made pursuant to
34 this chapter against its premium tax liability pursuant to
35 chapter 432 or against its health care-related tax liability

1 pursuant to chapter 432B, as applicable, to the extent of
2 twenty percent of the amount of the assessment for each
3 of the five calendar years following the year in which the
4 assessment was paid. If an insurer ceases doing business, all
5 uncredited assessments may be credited against its premium or
6 health care-related tax liability for the year it ceases doing
7 business.

8 Sec. 11. REPEAL. Section 432.1B, Code 2026, is repealed.

9 Sec. 12. PREMIUM TAX — HEALTH MAINTENANCE
10 ORGANIZATION. For purposes of imposing the premium tax
11 under section 432.1, beginning with calendar year 2026, and
12 subsequent calendar years, a health maintenance organization
13 is not subject to the premium tax under section 432.1, if the
14 health maintenance organization is subject to the imposition
15 of the health care-related tax under chapter 432B, if enacted
16 by this division of this Act.

17 Sec. 13. TEMPORARY PROVISIONS FOR THE HEALTH CARE-RELATED
18 TAX AND PREPAYMENTS FOR CALENDAR YEAR 2026. Notwithstanding
19 section 432B.2, subsection 1, if enacted by this division
20 of this Act, each health care maintenance organization
21 transacting business in this state shall be subject to a health
22 care-related tax payable to the director of revenue in an
23 amount equal to three and one-half percent of the applicable
24 percentage of taxable funds as defined in section 432B.1,
25 if enacted by this division of this Act, for the period in
26 calendar year beginning January 1, 2026, and ending September
27 30, 2026. The difference between the amount of taxes collected
28 pursuant to this section and the amount of tax that would be
29 collected by imposing the rate under section 432B.2, subsection
30 1, if enacted by this division of this Act, shall not be
31 subject to prepayment under section 432B.3, subsection 1, if
32 enacted by this division of this Act.

33 Sec. 14. CONTINGENT EFFECTIVE DATE. The following takes
34 effect upon the date the department of health and human
35 services notifies the general assembly and the Code editor of

1 the approval by the federal centers for Medicare and Medicaid
2 services of the United States department of health and human
3 services of the method of taxation upon a health maintenance
4 organization imposed pursuant to this division of the Act:

5 The section of this division of this Act enacting the
6 temporary provisions for the health care-related tax and
7 prepayments for calendar year 2026.

8 Sec. 15. EFFECTIVE DATE. Unless otherwise provided, this
9 division of this Act, being deemed of immediate importance,
10 takes effect upon enactment.

11 Sec. 16. RETROACTIVE APPLICABILITY. This division of this
12 Act applies retroactively to January 1, 2026, for tax years
13 beginning on or after that date.

14 DIVISION II

15 TAXPAYER RELIEF FUND TRANSFERS — SUPPLEMENTAL APPROPRIATIONS

16 Sec. 17. Section 8.54, subsection 5, paragraph b, Code 2026,
17 is amended to read as follows:

18 b. (1) For fiscal years in which it is anticipated that
19 moneys will be transferred from the taxpayer relief fund to
20 the general fund of the state in accordance with section
21 8.57E, subsection 2, paragraph "b", the original state general
22 fund expenditure limitation amount provided for in subsection
23 3 shall not be readjusted to include the amount of moneys
24 anticipated to be so transferred. This ~~paragraph~~ subparagraph
25 is repealed July 1, ~~2029~~ 2027.

26 (2) For the fiscal year beginning July 1, 2027, and each
27 fiscal year thereafter, in which it is anticipated that moneys
28 will be transferred from the taxpayer relief fund to the
29 general fund of the state in accordance with section 8.57E,
30 subsection 2, paragraph "b", the original state general fund
31 expenditure limitation amount provided for in subsection 3
32 shall be readjusted to include the amount of moneys anticipated
33 to be so transferred.

34 (3) This paragraph is repealed July 1, 2029.

35 Sec. 18. Section 8.57E, subsection 2, paragraph b, Code

1 2026, is amended by adding the following new subparagraph:

2 NEW SUBPARAGRAPH. (02) (a) For the fiscal year beginning
3 July 1, 2027, the transfer pursuant to this paragraph shall not
4 exceed fifty percent of the difference between the adjusted
5 revenue estimate, as defined in section 8.54, for the fiscal
6 year and the net general fund appropriation for the fiscal
7 year.

8 (b) For the fiscal year beginning July 1, 2028, the transfer
9 pursuant to this paragraph shall not exceed fifty percent
10 of the difference between the adjusted revenue estimate, as
11 defined in section 8.54, for the fiscal year and the net
12 general fund appropriation for the fiscal year.

13 Sec. 19. TAXPAYER RELIEF FUND TRANSFER — FEDERAL TAX LAW
14 CHANGES.

15 1. On the effective date of this division of this Act, there
16 is transferred from the taxpayer relief fund created in section
17 8.57E to the general fund of the state, the following amount:
18 \$347,013,889

19 2. The transfer under this section is made in accordance
20 with section 8.57E, subsection 2, paragraph "a", for state tax
21 relief based on the reduction in state revenue for the fiscal
22 year beginning July 1, 2025, associated with 2025 federal tax
23 law changes pursuant to section 422.3, subsection 5, paragraph
24 "b", including but not limited to the allowance of income tax
25 deductions for qualified tips, overtime compensation, and
26 qualified passenger vehicle loan interest under the federal
27 Internal Revenue Code, as amended by Pub. L. No. 119-21,
28 commonly referred to as the One Big Beautiful Bill Act.

29 3. Notwithstanding section 8.54, the state general fund
30 expenditure limitation amount calculated for the fiscal year
31 beginning July 1, 2026, shall be readjusted to include one
32 hundred percent of the moneys transferred under this section.

33 Sec. 20. DEPARTMENT OF HEALTH AND HUMAN SERVICES —
34 SUPPLEMENTAL APPROPRIATION. There is appropriated from the
35 general fund of the state to the department of health and human

S-5125 (Continued)

1 services for the fiscal year beginning July 1, 2025, and ending
2 June 30, 2026, the following amount, or so much thereof as is
3 necessary, to be used for the purposes designated:

4 To supplement the appropriation made for medical assistance
5 program reimbursement and associated costs in 2025 Iowa Acts,
6 chapter 169, section 9, unnumbered paragraph 2:

7 \$ 89,000,000

8 Notwithstanding section 8.33, moneys appropriated in this
9 section that remain unencumbered or unobligated at the close of
10 the fiscal year shall not revert but shall remain available for
11 expenditure for the purposes designated until the close of the
12 succeeding fiscal year.

13 Sec. 21. EFFECTIVE DATE. This division of this Act, being
14 deemed of immediate importance, takes effect upon enactment.>

15 2. Title page, by striking lines 1 through 6 and inserting
16 <An Act relating to state finances by modifying the taxes
17 imposed on health maintenance organizations, making transfers
18 from the taxpayer relief fund, making and supplementing
19 appropriations to the department of health and human services,
20 and including effective date, contingent effective date, and
21 retroactive applicability provisions.>

By MARK COSTELLO

S-5125 FILED MARCH 24, 2026

ADOPTED

HOUSE FILE 2200

S-5128

1 Amend House File 2200, as passed by the House, as follows:

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

3 <Section 1. Section 123.3, Code 2026, is amended by adding
4 the following new subsection:

5 NEW SUBSECTION. 5A. *"Authorized noninstitutional investor"*
6 means a person who has an ownership interest in a business that
7 manufactures, bottles, sells at wholesale, or sells at retail
8 alcoholic beverages, if the person meets all of the following
9 criteria:

10 1. The ownership interest of the person does not exceed five
11 percent of the entire ownership interest of the business that
12 manufactures, bottles, sells at wholesale, or sells at retail
13 alcoholic beverages.

14 2. The person is not engaged as a director, officer,
15 employee, broker, or agent of the business that manufactures,
16 bottles, sells at wholesale, or sells at retail alcoholic
17 beverages.>

18 2. Page 3, after line 15 by inserting:

19 <Sec. ____ . NEW SECTION. 123.47A **Authorized noninstitutional**
20 **investor — ownership interest — exception.**

21 Notwithstanding any other provision of law to the contrary,
22 an authorized noninstitutional investor of a business engaged
23 in the manufacturing, bottling, selling at wholesale, or
24 selling at retail of alcoholic beverages may directly or
25 indirectly have an ownership interest in another licensee or
26 permittee authorized under this chapter to sell at retail
27 alcoholic beverages, if the person remains only an authorized
28 noninstitutional investor of the licensee or permittee
29 authorized under this chapter to sell at retail alcoholic
30 beverages.>

31 3. Title page, line 1, by striking <prohibited>

32 4. By renumbering as necessary.

By JESSE GREEN

S-5128 (Continued)

S-5128 FILED MARCH 24, 2026

HOUSE FILE 2255

S-5135

1 Amend House File 2255, as passed by the House, as follows:
2 1. Page 1, by striking lines 3 through 11 and inserting:
3 <(1) Upon request by a peace officer, as defined in section
4 801.4, civilian employee of a law enforcement agency, or state
5 or federal judicial officer or state or federal prosecutor,
6 United States senator, representative to Congress, statewide
7 elected official, member of the general assembly, member of
8 a county board of supervisors, member of a city council,
9 or member of a school board, the county assessor or the
10 county assessor's staff, or the county recorder or the county
11 recorder's staff, shall redact the requestor's name and all
12 references to the requestor's address and the address of any
13 business owned in whole or in part by the requestor contained
14 in electronic documents that are displayed for public access
15 through an internet site, whether retrievable by searching the
16 requestor's full or partial name, by searching the requestor's
17 address or the requestor's business's address, or by searching
18 through other means that would normally reveal the address of
19 the requestor or the requestor's business's address, including
20 but not limited to searching by the name of the requestor's
21 spouse. An electronic search of a requestor's name shall
22 result in no search results. The county assessor or the
23 county assessor's staff, or the county recorder or the county
24 recorder's staff, may require reasonable documentation that
25 proves the requestor owns the business in whole or in part when
26 requesting the redaction of the business's address.>

By COMMITTEE ON LOCAL GOVERNMENT
SCOTT WEBSTER, CHAIRPERSON

S-5135 FILED MARCH 24, 2026

HOUSE FILE 2337

S-5136

1 Amend House File 2337, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 1, line 2, by striking <subsection> and inserting
4 <subsections>

5 2. Page 1, after line 6 by inserting:

6 <NEW SUBSECTION. 6B. For the purpose of obtaining
7 employment or other personal gain, knowingly and with intent
8 falsely represents oneself as possessing a professional or
9 occupational license regulated under chapter 272C.

10 Sec. _____. Section 714.11, subsection 1, Code 2026, is
11 amended by adding the following new paragraph:

12 NEW PARAGRAPH. d. A fraudulent practice as set forth in
13 section 714.8, subsection 6B.>

14 3. Title page, line 2, after <credentials> by inserting <or
15 professional or occupational licenses,>

16 4. By renumbering as necessary.

By MIKE ZIMMER

S-5136 FILED MARCH 24, 2026

HOUSE FILE 2531

S-5133

1 Amend House File 2531, as amended, passed, and reprinted by
2 the House, as follows:
3 1. Page 1, line 10, after <resources.> by inserting
4 <"*Minerals*" does not mean minerals as defined in section 208.2.>
5 2. Page 1, line 34, after <resources.> by inserting
6 <"*Minerals*" does not mean minerals as defined in section 208.2.>
7 3. Page 4, line 33, after <resources.> by inserting
8 <"*Severed mineral interest*" does not include an interest in any
9 resource listed in the definition of "*mineral*" under section
10 208.2.>

By COMMITTEE ON LOCAL GOVERNMENT
SCOTT WEBSTER, CHAIRPERSON

S-5133 FILED MARCH 24, 2026

HOUSE FILE 2542

S-5126

1 Amend House File 2542, as amended, passed, and reprinted by
2 the House, as follows:
3 1. Page 1, line 35, by striking <charge against the person>
4 and inserting <conviction>

By COMMITTEE ON JUDICIARY
JASON SCHULTZ, CHAIRPERSON

S-5126 FILED MARCH 24, 2026

HOUSE FILE 2618

S-5134

1 Amend House File 2618, as passed by the House, as follows:

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

4 <Section 1. Section 18B.1, Code 2026, is amended to read as
5 follows:

6 **18B.1 Iowa smart planning principles.**

7 State The general assembly finds that it has a duty to
8 maintain healthy oversight over planning, zoning, development,
9 and resource management decisions made by state agencies,
10 local governments, and other public entities to ensure
11 the protection of individual rights and proper stewardship
12 of taxpayer dollars. Therefore, state agencies, local
13 governments, and other public entities shall consider and
14 may apply the following principles during deliberation of
15 all appropriate planning, zoning, development, and resource
16 management decisions, except that nothing in this section shall
17 be construed to expand the eminent domain authority of a state
18 agency, local government, or other public entity beyond that
19 which is authorized under chapter 6A or 6B:

20 1. Collaboration Investment. Governmental, community,
21 private sector entity, and individual stakeholders, including
22 those outside the jurisdiction of the entity, are encouraged
23 to be involved in and provide comment during deliberation
24 of planning, zoning, development, and resource management
25 decisions and during implementation of such decisions. The
26 state agency, local government, or other public entity is
27 encouraged to develop and implement a strategy to facilitate
28 such participation increase nongovernmental investment and
29 development to provide residents with safe, cost-effective, and
30 high-quality housing, jobs, amenities, and communities.

31 2. Efficiency, transparency, and consistency cost savings,
32 and tax relief. Planning, zoning, development, and resource
33 management should be undertaken to provide efficient,
34 and transparent, and consistent outcomes. Individuals,
35 communities, regions, and governmental entities should share

1 ~~in the responsibility to promote the equitable distribution of~~
2 ~~development benefits and costs~~ governmental processes, reduce
3 government spending, and decrease taxpayer burdens for those
4 who live in, work in, and visit the community. Governmental
5 entities should consider consolidation to reduce duplicative
6 services and improve efficiency.

7 3. ~~Clean, renewable, and efficient energy~~ Energy
8 production. Planning, zoning, development, and resource
9 management should be undertaken to promote ~~clean and renewable~~
10 ~~energy use and increased energy efficiency~~ production that
11 results in lower consumer costs.

12 4. ~~Occupational diversity~~ Business, employment, and
13 entrepreneurial growth. Planning, zoning, development,
14 and resource management should promote increased diversity
15 of employment and business opportunities, promote access
16 to education and training, and expand entrepreneurial
17 opportunities, and promote the establishment of businesses
18 in locations near existing housing, infrastructure, and
19 transportation. Governmental entities should eliminate land
20 development regulations that create barriers to starting or
21 operating a business and obtaining employment.

22 5. ~~Revitalization~~ Public safety. Planning, zoning,
23 development, and resource management should ~~facilitate the~~
24 ~~revitalization of established town centers and neighborhoods~~
25 ~~by promoting development that conserves land, protects~~
26 ~~historic resources, promotes pedestrian accessibility, and~~
27 ~~integrates different uses of property. Remediation and reuse~~
28 ~~of existing sites, structures, and infrastructure is preferred~~
29 ~~over new construction in undeveloped areas~~ promote quick
30 emergency response times, active local business districts,
31 and investments into commercial and residential property that
32 increase public safety. Governmental entities should adopt
33 other policies to increase public safety, including maintaining
34 residential areas and vital infrastructure, adequately funding
35 and supporting law enforcement and first responders, and

1 collaborating with state and federal law enforcement agencies.

2 6. *Housing diversity supply and affordability.* Planning,
3 zoning, development, and resource management should expand new
4 housing opportunities, encourage diversity in the types of
5 available housing, including but not limited to market rate
6 housing, workforce housing, starter homes, multifamily housing,
7 accessory dwelling units, manufactured housing, townhomes, and
8 apartments, and support the rehabilitation of existing housing,
9 ~~and promote the location of housing near public transportation~~
10 ~~and employment centers.~~ Governmental entities should eliminate
11 regulatory barriers to housing expansion, promote policies that
12 decrease housing costs, and encourage creative, efficient, and
13 cost-effective land use for housing purposes.

14 7. *Community character* Property rights. Planning, zoning,
15 development, and resource management should promote activities
16 ~~and development that are consistent with the character and~~
17 ~~architectural style of the community and should respond to~~
18 ~~local values regarding the physical character of the community~~
19 property rights, including a property owner's right to maintain
20 and improve property without unnecessary and burdensome
21 governmental or community interference.

22 8. *Natural resources, water quality, and agricultural*
23 *protection.* Planning, zoning, development, and resource
24 management should emphasize protection, preservation, and
25 restoration the conservation and improvement of natural
26 resources, water quality, while also supporting agricultural
27 land, and cultural and historic landscapes, and should increase
28 the availability of open spaces and recreational facilities and
29 the responsible use of Iowa's natural resources.

30 9. *Sustainable design* development. Planning, zoning,
31 development, and resource management should promote
32 ~~developments, buildings, and infrastructure that utilize~~
33 ~~sustainable design and construction standards and conserve~~
34 ~~natural resources by reducing waste and pollution through~~
35 ~~efficient use of land, energy, water, air, and materials that~~

1 expand on prior developments and offer the community continued
2 reinvestment opportunities, including through housing,
3 employment, or amenities within or near the community that
4 prioritize population growth.

5 10. *Transportation diversity.* Planning, zoning,
6 development, and resource management should promote ~~expanded~~
7 safe and economical transportation options systems for
8 residents of the community. Consideration should be given to
9 transportation ~~options~~ policies that ~~maximize mobility, reduce~~
10 ~~congestion, conserve fuel, and improve air quality~~ reduce
11 transportation costs, prioritize methods of transportation
12 used by the community, and remove unnecessary land development
13 regulations that limit transportation access and parking
14 availability.

15 Sec. 2. Section 18B.2, subsection 2, paragraphs a, f, h, and
16 i, Code 2026, are amended to read as follows:

17 a. Information relating to ~~public~~ nongovernmental
18 participation during the creation of the comprehensive plan or
19 land development regulations, including documentation of the
20 ~~public~~ nongovernmental participation process, a compilation
21 of objectives, policies, and goals identified in the public
22 comment received, and identification of the groups or
23 individuals comprising any work groups or committees that were
24 created to assist the planning and zoning commission or other
25 appropriate decision-making body of the municipality.

26 f. Objectives, policies, and programs to guide the future
27 development of a safe, convenient, efficient, and economical
28 transportation system. Plans for such a transportation system
29 may be coordinated with state and regional transportation
30 plans and take into consideration the need for diverse modes
31 of transportation, accessibility, improved air quality, and
32 interconnectivity of the various modes of transportation.
33 However, a municipality shall give first priority to safe and
34 economical transportation options.

35 h. Objectives, policies, and programs addressing

S-5134 (Continued)

1 ~~preservation and protection~~ improving water quality and
2 conserving and promoting the responsible use of agricultural
3 and natural resources.

4 *i.* Objectives, policies, and programs to assist future
5 development of educational facilities, cemeteries, health
6 care facilities, child care facilities, law enforcement and
7 fire protection facilities, libraries, and other ~~governmental~~
8 facilities that are necessary or desirable to meet the
9 projected needs of the municipality.

10 Sec. 3. Section 18B.2, Code 2026, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 4. A municipality's comprehensive plan
13 developed using the guidelines under this section shall
14 prioritize expanding housing supply, growing economic and
15 business opportunities, and reducing tax burdens.>

16 2. Title page, line 1, by striking <eliminating> and
17 inserting <relating to>

By COMMITTEE ON LOCAL GOVERNMENT
SCOTT WEBSTER, CHAIRPERSON

[S-5134](#) FILED MARCH 24, 2026

HOUSE FILE 2711

S-5127

- 1 Amend House File 2711, as amended, passed, and reprinted by
2 the House, as follows:
- 3 1. By striking page 6, line 29, through page 9, line 1.
 - 4 2. By striking page 9, line 8, through page 11, line 4.
 - 5 3. Page 12, lines 2 and 3, by striking <Sections 8.11,
6 19B.5, 260C.29, 262.81, 262.82, 262.91, and 262.92, Code 2026,
7 are> and inserting <Section 19B.5, Code 2026, is>
 - 8 4. Page 12, by striking lines 4 through 10.
 - 9 5. Title page, lines 1 and 2, by striking <state policies
10 and programs with race or gender requirements> and inserting
11 <affirmative action and equal opportunity requirements for
12 state and certain educational entities>
 - 13 6. By renumbering as necessary.

By COMMITTEE ON JUDICIARY
JASON SCHULTZ, CHAIRPERSON

S-5127 FILED MARCH 24, 2026



[SF 2220](#) – Gifted and Talented Programs (LSB5496SV.1)
Staff Contact: Serenity Lo (515.281.5661) serenity.lo@legis.iowa.gov
Fiscal Note Version – As amended by House amendment [S-5132](#)

Description

[Senate File 2220](#) as amended by House amendment [S-5132](#) modifies provisions related to the Iowa Statewide Assessment of Student Progress (ISASP) and programs for gifted and talented students and requires school districts to establish advance mathematics pathways and implement procedures for subject acceleration and whole-grade acceleration. The Bill as amended does the following:

- Requires school districts to establish systematic and uniform procedures for screening, referring, identifying, and serving gifted and talented children, based on evidence from multiple data sources described in the Bill as amended.
- Prohibits any one criterion from being used to deny gifted and talented services to an otherwise qualified student.
- Once gifted and talented students are identified, requires school districts to provide education service options for them in the area in which they are gifted and talented. The progress of those students is required to be reviewed at least annually, and services must satisfy requirements outlined in the Bill as amended.
- Requires each school district to develop an advanced mathematics pathway that is designed to increase the number of students who complete higher-level mathematics courses in grades 9 through 12. School districts are required to automatically enroll a student in an advanced mathematics pathway if certain conditions are met.
- Requires each school district to establish and implement procedures for subject acceleration and whole-grade acceleration. Any student enrolled in grades 4 through 12 who meets all of the requirements outlined in the Bill as amended, including but not limited to advanced performance level achievement on the ISASP in mathematics or English language arts and demonstrating academic preparedness, shall be automatically enrolled in the next most rigorous level of advanced courses of programs offered by the school district in the next school year.
- Requires school districts to pay costs required by the Bill as amended from State Foundation School Aid per Iowa Code section [25B.2](#) (state mandates).

Provisions related to the advanced mathematics pathway, grade acceleration, and automatic enrollment in advanced courses apply to school years beginning on or after July 1, 2027.

Background

The federal [Every Student Succeeds Act \(ESSA\)](#) requires that states annually assess all students on achievement of grade-level, state-adopted standards in mathematics, reading, and science. The ISASP is a summative accountability assessment for all Iowa students that meets the ESSA requirements. Assessments for English language arts and mathematics are administered in grades 3 through 11. Assessments for science are administered in grades 5, 8, and 10.

In the academic year 2024-2025, 35,513 out of 324,350 (10.9%) of public school students in grades 3 through 11 scored Advanced in English language arts and 47,776 out of 324,703 (14.7%) scored Advanced in mathematics.

Iowa Code section [257.44](#) defines “gifted and talented children” as those who are identified as possessing outstanding abilities and who are capable of higher performance. This includes children with demonstrated achievement or potential in one or more of the following:

- General intellectual ability.
- Creative thinking.
- Leadership ability.
- Visual and performing arts ability.
- Specific ability aptitude.

Iowa Code section [257.42](#) requires school boards to annually submit program plans for gifted and talented students, as well as budget costs, to the Department of Education (DE). Iowa Code section [257.46](#) funds gifted and talented children’s programs for school districts. The programs are funded annually on a basis of one-fourth or more from the district cost of the school district. The remaining amount is funded by supplemental State aid increases.

Iowa Administrative Code 281—[98.20](#) outlines categorical funding included in the school district cost per pupil calculated each year by the supplemental State aid percentage. It accounts for no more than 75.0% of the school district’s total gifted and talented program budget. The school district is also required to provide a local match from the district’s regular program district cost, which must be a minimum of 25.0% of the total gifted and talented program budget. This categorical may be used for the salary and benefits of full-time equivalent (FTE) teachers, as well as resources, materials, software, supplies, equipment, and purchased services for gifted and talented students.

Unexpended funds carry forward for use in the next academic year. There is no supplementary weighting for students in advanced mathematics pathways, subject acceleration, or whole-grade acceleration.

For academic year 2025-2026, 41,190 students were reported as gifted and talented, representing 8.8% of total enrollment.

The DE [reports on teacher vacancies by endorsement](#). For the 2026-2027 academic year, 28 mathematics teacher positions and 7 gifted education teacher positions were reported as unfilled.

Gifted and talented (TAG) funding is embedded with the school aid formula and accounted for within the General Fund. Based on FY 2025 data, the statewide [TAG budget](#) totaled approximately \$47.1 million, consisting of \$35.3 million (75.0%) generated through the TAG finance formula and \$11.8 million (25.0%) in required local match. Districts reported approximately \$24.8 million in TAG carryforward authority from FY 2024, although 106 of 325 districts (32.6%) reported no carryforward balance.

Assumptions

School districts will be required to create and maintain plans for gifted and talented programming. Costs associated with modifying district gifted and talented plans are anticipated to be minimal.

Iowa school districts collectively have ending surplus balances for gifted and talented programming, including \$23.2 million in estimated FY 2025 and \$24.8 million in FY 2024. Two

hundred nineteen districts had a balance in FY 2025, and 168 school districts had a balance in FY 2019 through FY 2025.

The DE is currently required to employ a gifted and talented program consultant. The position provides implementation support to school districts and administers associated work with the DE.

Fiscal Impact

Senate File 2220 as amended is anticipated to have no fiscal impact on the DE. School districts may incur costs related to the expenses of gifted and talented programs related to providing advanced pathways for an unknown number of students. These costs may include hiring teacher positions, providing online options through concurrent enrollment, and potential transportation costs if a student is offered advanced classes in a different school building. School districts may expend funds from existing balances in their gifted and talented categorical budgets to offset those costs.

Sources

Iowa Department of Education
Iowa Department of Management
Iowa Association of School Boards
Legislative Services Agency calculations

/s/ Jennifer Acton

March 24, 2026

Doc ID 1603448

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.
