

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

April 8, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
SF 2341	S-5162	Filed	RECEIVED FROM THE HOUSE
SF 2399	S-5161	Adopted	MIKE BOUSSELOT
SF 2401	S-5160	Adopted	JASON SCHULTZ
HF 2596	S-5163	Lost	MIKE ZIMMER

Fiscal Notes

[SF 378](#) — [Undivided Rural Highways, Speed Limit](#) (LSB1416SV)

[SF 2401](#) — [Magistrates and Judicial Officer Compensation](#) (LSB5542SV)

[SF 2453](#) — [Regents Universities, Required Investment in Innovation Funds](#)
(LSB6901SV)

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

[HF 2706](#) — [Magistrates and Judicial Officer Compensation](#) (LSB5542HV)

[HF 2751](#) — [Active Emergency Scenes, Bystander Distance](#) (LSB6187HV)

HOUSE AMENDMENT TO
SENATE FILE 2341

S-5162

- 1 Amend Senate File 2341, as amended, passed, and reprinted by
2 the Senate, as follows:
3 1. Page 1, line 14, by striking <immediately> and inserting
4 <immediately>

S-5162 FILED APRIL 7, 2026

SENATE FILE 2399

S-5161

1 Amend the House amendment, S-5068, to Senate File 2399, as
2 amended, passed, and reprinted by the Senate, as follows:

3 1. Page 1, line 32, after <misdemeanor> by inserting <or to
4 receive necessary medical attention. A defendant released for
5 necessary medical attention shall be returned to the custody
6 of a law enforcement agency once the defendant is medically
7 cleared and fit for confinement.>

By MIKE BOUSSELOT

S-5161 FILED APRIL 7, 2026

ADOPTED

SENATE FILE 2401

S-5160

1 Amend Senate File 2401 as follows:

2 1. Page 8, line 21, by striking <subsection> and inserting
3 <subsections>

4 2. Page 8, after line 32 by inserting:

5 <NEW SUBSECTION. 11. a. For the magistrate term commencing
6 August 1, 2027, the judicial election district magistrate
7 appointing commission shall give priority to an applicant who
8 served or is serving as a magistrate for the term immediately
9 preceding August 1, 2027.

10 (1) If the number of vacancies in the judicial election
11 district equals or exceeds the number of prioritized
12 applicants, the commission shall appoint all prioritized
13 applicants.

14 (2) If the number of vacancies in the judicial election
15 district is less than the number of prioritized applicants, the
16 commission shall appoint only prioritized applicants.

17 b. This subsection is repealed July 31, 2031.>

18 3. Page 13, line 10, after <The> by inserting <portion of
19 the>

By JASON SCHULTZ

S-5160 FILED APRIL 7, 2026

ADOPTED

HOUSE FILE 2596

S-5163

1 Amend the amendment, S-5159, to House File 2596, as amended,
2 passed, and reprinted by the House, as follows:

3 1. Page 3, by striking lines 19 through 21 and inserting:

4 <(b) The grain dealer files a bond with the department. If
5 the credit-sale contract is a deferred-payment contract, the
6 amount of the bond is one hundred thousand dollars. If the
7 credit-sale contract is a deferred-pricing contract, the amount
8 of the bond is three hundred thousand dollars. The bond shall
9 be payable to the department.>

10 2. Page 5, after line 35 by inserting:

11 <___. Page 7, after line 11 by inserting:

12 <Sec. ___. Section 203D.3, subsection 2, paragraph f, Code
13 2026, is amended to read as follows:

14 *f.* ~~Interest,~~ Any asset, including earnings on investments,
15 property, or securities acquired through the use of moneys in
16 the fund. Any such asset in the form of money shall not be
17 expended by the department unless to indemnify eligible claims
18 under this chapter.

19 Sec. ___. Section 203D.3, subsection 4, paragraph b, Code
20 2026, is amended by striking the paragraph and inserting in
21 lieu thereof the following:

22 *b.* Pay for expenses directly related to the inspection of
23 grain dealers under chapter 203 and warehouse operators under
24 chapter 203C.>>

25 3. By renumbering as necessary.

By MIKE ZIMMER

S-5163 FILED APRIL 7, 2026

LOST



Fiscal Note

Fiscal Services Division



[SF 378](#) – Undivided Rural Highways, Speed Limit (LSB1416SV.1)
Staff Contact: Garry Martin (515.281.4611) garry.martin@legis.iowa.gov
Fiscal Note Version – As amended by House amendment [S-5153](#)

Description

[Senate File 378](#) as amended by House amendment [S-5153](#) increases the default speed limit to 60 miles per hour (mph) for all vehicular traffic, and authorizes the agency that exercises jurisdiction over a highway for which the speed limit is increased to attach nonpermanent overlays or stickers approved by the Department of Transportation (DOT) to existing speed limit signs to display the new speed limit until the speed limit sign is permanently replaced.

The Bill as amended increases the upper speed limit range for applicable violations under Iowa Code section [321.210](#), Iowa Code section [321.210C](#), and Iowa Code section [516B.3](#) to include highways with a speed limit of 60 mph.

Background

Under current law, the default speed limit for all vehicular traffic is 55 mph, unless otherwise provided. Construction and maintenance of the primary road system, under the DOT, are funded by the Primary Road Fund (PRF). Construction and maintenance of secondary roads are funded by counties. This funding is provided for through a variety of federal, State, and local revenue.

Under current law, the DOT is prohibited from considering the first two excessive speed violations (within a 12-month period) of 10 mph or less on a highway with a speed limit between 34 mph and 56 mph for purposes of suspending a driver's license (Iowa Code section 321.210) or while a person is operating a motor vehicle during a probationary period (Iowa Code section 321.210C).

Assumptions

- The DOT will temporarily replace speed limit signs with an overlaying material before fully replacing speed limit signs. The timeline to permanently replace each sign is unknown.
- There are an estimated 1,794 55-mph speed limit signs that will each cost an estimated \$75 to overlay and an estimated \$171 to be replaced under the jurisdiction of the DOT.
- The DOT would review highways to ensure that they are geometrically designed to accommodate increased speed.
- Under the jurisdiction of counties, there are an estimated 3,465 55-mph speed limit signs across the State that will cost an estimated \$111 each to replace.

Fiscal Impact

Senate File 378 as amended is estimated to have a one-time cost of \$825,000, as shown in **Figure 1**. Of this amount, \$518,000 will occur in FY 2027. Any costs incurred by the DOT will be paid from the PRF. Any costs for county sign replacement will be paid by individual counties from the Secondary Road Fund.

Figure 1 — Implementation Costs of SF 378

Expenditure	FY 2027	FY 2028
DOT Temporary Overlay	\$ 135,000	\$ 0
DOT Sign Replacement	0	307,000
County Sign Replacement	383,000	0
Total Cost	\$ 518,000	\$ 307,000

Sources

Department of Transportation
Iowa County Engineers Association
Legislative Services Agency

/s/ Jennifer Acton

April 7, 2026

Doc ID 1603385

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



[SF 2401](#) – Magistrates and Judicial Officer Compensation (LSB5542SV)
Staff Contact: Nathan Moore (515.725.0155) nathan.moore@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2401](#) relates to judicial officers, including magistrate appointments, senior magistrates, and judicial officer compensation. The Bill has three divisions.

Division I — Magistrate Appointment in Judicial Election Districts

Description

Division I transitions magistrate appointments from a county-based system to a judicial election district-based system and makes conforming changes to the Iowa Code. Provisions in the Bill include the following:

- Replaces the statutory requirement of 206 magistrates in Iowa Code section [602.6401](#) with a case-related workload formula established by the Iowa Supreme Court.
- Eliminates the requirement that each county has at least one resident magistrate.
- Modifies the composition and duties of magistrate appointing commissions in Iowa Code sections [602.6501](#), [602.6502](#), [602.6503](#), and [602.6504](#). Judicial election district magistrate appointing commissions would replace county commissions, reducing the 99 county appointing commissions to 14 judicial election district appointing commissions.
- Amends the commencement of the term of office of a magistrate to August 1, 2027.
- Allows temporary reassignment of magistrates across counties. This authority is repealed August 1, 2027.
- Repeals Iowa Code section [602.6402](#) permitting the appointment of additional magistrates in certain counties.

Under this Bill, judicial election district magistrate appointing commissions would be comprised of a district court judge who is designated by the chief judge of the judicial district; one appointee from each county in the judicial election district appointed by the board of supervisors; and attorney members, equal to one less than the number of county appointees, selected by attorneys residing in, or counties contiguous to, the election district.

Authorization to temporarily reassign magistrates across counties is effective upon enactment, while all other provisions in Division I are effective November 1, 2026.

Background

Under Iowa Code section 602.6401, each county must have at least one resident magistrate and a total of up to 206 magistrates across the State. Magistrates are appointed by county-based appointing commissions, comprised of the following members: a district court judge who is designated by the chief judge of the judicial district, up to three nonlawyer members appointed by the board of supervisors, and up to two lawyers elected by the attorneys in the county.

Assumptions

- Statutory requirements were in place prior to the availability of court resources like electronic search warrants and electronic court proceedings.
- Judicial election districts will replace county-level operations without requiring an increase in commission activity statewide.
- Commission members continue to be reimbursed by their resident county for actual and necessary expenses.
- Magistrates are currently paid approximately \$66,000 in annual salary and benefits.
- The estimated annual information technology (IT) operational cost per magistrate is approximately \$4,600, which includes the cost of a laptop, software, hardware, security, and IT support.
- There is an estimated 1.5% rate of vacancy for magistrate positions.
- There are currently 138 magistrates. The Judicial Branch estimates that, after full implementation of the workload-based magistrate allocation formula, between 81 and 90 active magistrates will be serving the districts.

Fiscal Impact

Division I is estimated to decrease annual costs between \$2.0 million and \$2.8 million beginning in FY 2028 by reducing magistrate positions. There may be a minimal fiscal impact on counties as each commission will cover a larger geographic area, and travel reimbursement costs may increase for commission members.

Division II — Senior Magistrates

Division II establishes a senior magistrate program, allowing certain retired magistrates to serve on a limited basis. Under the Division, a magistrate who retires on or after the effective date of the legislation and meets age and service requirements may apply to become a senior magistrate. Appointments are made at the discretion of the Iowa Supreme Court. The Division amends 2025 Iowa Acts, chapter [158](#) (FY 2026 Judicial Branch Appropriations Act), to add the annual salary rate of each senior magistrate of \$4,234.

Once appointed to a two-year term, with the possibility of reappointment, a senior magistrate serves part-time, up to five weeks per year, performing judicial duties as assigned. A senior magistrate may serve until reaching the mandatory retirement age and may continue to practice law. Senior magistrates will be paid at the rate set by the General Assembly, are eligible for expense reimbursement, and may participate in the State-provided health insurance system at the rate of actively serving magistrates.

Background

Currently, the Iowa Code allows for senior judges but does not provide for senior magistrates.

Assumptions

- Only a portion of retired magistrates eligible for appointments will become senior magistrates.
- The number of senior magistrates who will be hired is unknown.

Fiscal Impact

The cost of Division II is unknown and depends on the number of senior magistrates receiving compensation, expense reimbursement, and health insurance coverage. Total costs will be based on the number of senior magistrates, but compensation costs will be significantly lower than an active magistrate salary.

Division III — Judicial Officer Salaries

Division III increases judicial officer salaries by 5.0%, excluding magistrates, based on salary rates for judicial officers for the fiscal year beginning July 1, 2026. The Division also increases the salary rate for magistrates to 40.0% of the salary of a district associate judge based on salary rates for judicial officers for the fiscal year beginning July 1, 2026.

Division III takes effect on June 18, 2027 (FY 2028).

Background

Judicial salaries are determined by the General Assembly under Iowa Code section [602.1501](#) and funded annually by a General Fund appropriation. In FY 2026, the Judicial Branch received \$1.7 million for operations that included a 2.5% increase in salary for all judges and magistrates. The FY 2026 current salary for a magistrate is \$46,621, with approximately \$19,000 in benefits, for a total of approximately \$66,000 annually. The estimated FY 2026 salary for a district associate judge is \$151,000.

Assumptions

- Salary increases are based on the most recent salaries established in the FY 2026 Judicial Branch Appropriations Act.
- The number of filled positions used to estimate future costs is based on currently filled positions.
- The reduction in magistrate positions may offset increased salaries per position.
- The estimated annual salary and benefits for FY 2028 for one magistrate is \$83,000.

Fiscal Impact

Division III of the Bill is estimated to cost approximately \$2.5 million in FY 2028 based on the current salary rates for judicial officers in FY 2026. The actual cost will be impacted by salary levels in effect in FY 2027 and the potential change in magistrate allocations within the districts.

Sources

Judicial Branch
Legislative Services Agency calculations

/s/ Jennifer Acton
April 6, 2026

Doc ID 1604002

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.



[SF 2453](#) – Regents Universities, Required Investment in Innovation Funds (LSB6901SV.1)
Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Fiscal Note Version – As amended by House amendment [S-5149](#)

Description

[Senate File 2453](#) as amended by House amendment [S-5149](#) requires that starting July 1, 2027, each institution under the control of the State Board of Regents (BOR) shall invest at least 1.0% of its total foundation-managed endowment assets, calculated based on the average quarterly market value of assets for the most recent fiscal year, into an innovation fund that supports the commercialization of institution technologies, spinouts, or research-derived innovations. A foundation-managed endowment may implement this investment requirement through direct commitments, reallocation of existing assets, or rolling commitments of capital. This requirement exempts any assets that are subject to donor restrictions or intent that expressly prohibit such an investment. The Economic Development Authority is required to maintain a public list of all innovation funds eligible for investment under the Bill as amended.

The Bill as amended provides a foundation board with the ability to grant a one-year waiver from these requirements if adequate innovation fund capacity is not available or market conditions would materially impair prudent investment. An institution may be granted more than one waiver under this exemption.

Each institution is required to submit annual reports to the BOR, which will compile the reports for submission to the General Assembly by December 1 of each year. The Bill as amended takes effect December 31, 2026.

Background

Educational institutions fundraise from alumni and other donors and use the donations for investment purposes that provide scholarships and program funding to the institutions and their students and sustain the long-term viability of the institutions. Institutions use investment earnings to fund scholarships and other academic initiatives while maintaining the principal in the endowment. Endowment funds are also subject to donor-imposed restrictions and must adhere to fiduciary standards defined in the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Endowments are managed in accordance with asset allocation decisions approved by the board of the educational institution. Colleges and universities often affiliate with private entities to administer their endowments and the endowments' earnings. The current foundation endowment assets as reported by the BOR are as follows:

- State University of Iowa (SUI): \$1,800.0 million
- Iowa State University (ISU): \$1,880.0 million
- University of Northern Iowa (UNI): \$239.0 million

Additional information on each of the universities' endowment programs can be found here:

- [ISU](#)
- [SUI](#)
- [UNI](#)

Innovation funds, as defined in Iowa Code section [15E.52](#), are State-certified investment vehicles designed to support early-stage, high-growth companies and the commercialization of research within Iowa. As of June 30, 2025, five innovation funds have been certified by the Iowa Economic Development Authority Board. In FY 2025, these funds received approximately \$7.5 million in total investments.

Assumptions

- The Bill as amended assumes that 1.0% of the current foundation-managed endowment assets (\$39.2 million) will need to be reinvested. It is unknown if the current asset allocation already fulfills a part or the entirety of the requirement or what proportion of assets are exempt under the donor restriction or prohibition standard.
- It is unknown if any new asset allocation will receive a similar return on investment as the current investment vehicle.
- Any potential costs related to the reallocation of investments are unknown.

Fiscal Impact

The fiscal impact of SF 2453 as amended is unknown. There may be some costs associated with the reallocation of assets or varying returns on investments, but the potential impact cannot be estimated with the information available.

Source

Board of Regents

/s/ Jennifer Acton

April 7, 2026

Doc ID 1604032

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



[SF 2470](#) – Prediction Market Taxation (LSB5288SV.1)
Staff Contact: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Fiscal Note Version – As amended and passed by the Senate

Description

[Senate File 2470](#) relates to the permitting, regulation, and taxation of event-driven and designated contract markets. The Bill contains two divisions, with Division II of the Bill requiring an event-driven excise tax contingent on the unconstitutionality or unenforceability of Division I of the Bill requiring a designated contract market tax.

Division I — Designated Contract Market Tax

Description

Division I of the Bill 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 \$20.0 million per permit and an annual renewal fee of \$100,000 per permit. The Bill also does the following:

- Defines an event-driven contract to generally mean a financial derivative traded on a designated contract 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 permit 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.
- Applies to designated contract markets until a court determines that event-driven contracts are subject to regulation under Iowa Code chapter [99F](#).
- 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.

Division I of 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 designated contract 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 \$20.0 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 designated contract markets by Iowa residents.
- Nationally, 2025 total revenue for the two primary designated contract 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 designated contract market platform revenue is estimated to be \$4.6 million.
- The annual growth in designated contract market revenue nationally and in Iowa is estimated to be 37.9%.

Fiscal Impact

The permit fees and tax revenues in Division I of the Bill are estimated to increase General Fund revenue beginning FY 2027 by the following amounts:

- FY 2027 = \$40.0 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.

Division II — Event-Driven Contract Excise Tax

Description

Division II of the Bill imposes a 20.0% event-driven contract excise tax paid by traders who buy or sell an event-driven contract on a designated contract market. The Bill also does the following:

- Defines an event-driven contract to mean a financial derivative traded on a designated contract market that provides a fixed binary payout based on a specific future event occurring. Division II limits event-driven contracts to those financial derivatives that provide a fixed binary payout relating to sporting activities, lotteries, elections, legislative actions, and economic indicators.
- Requires the designated contract market to collect the excise tax and pay the Treasurer of State as determined by the IDR.
- Requires the director of the IDR to administer the excise tax imposed in Division II as closely as possible to the administration of State sales and use tax laws.
- Allows the director of the IDR to require taxpayers engaged in the business of deriving any sales price or purchase price subject to the excise tax to register with the IDR.
- Requires the IDR to prescribe administrative rules to administer Division II of the Bill.

Division II of the Bill takes effect six months from the date the Attorney General notifies the General Assembly and the Code editor that the designated contract market tax in Division I of the Bill, if enacted, has been declared unconstitutional or is otherwise unenforceable by the State, and all appeals have been exhausted.

Background

State sales and use tax laws detailed in Iowa Code chapter [423](#) affect retail sales and contain filing and appeal provisions that would apply to the excise tax created in Division II of the Bill.

Assumptions

- If Division I cannot be administered, it is assumed the excise tax in Division II will begin July 1, 2027.
- The excise tax is 20.0% of all Iowa transactions in the marketplace.
- FY 2028 will be the first year in which tax and permit revenue from the Bill is deposited into the General Fund.
- The excise tax is collected monthly from designated contract market platforms.
- Excise tax revenue in a fiscal year includes 50.0% from the prior tax year and 50.0% from the current tax year.
- Iowa accounts for approximately 0.95% of the U.S. population.
- Total national trading volume in binary contracts reached \$44.000 billion in 2025, according to the IDR.
- Total Iowa trading volume in binary contracts is \$418.0 million in TY 2025, according to the IDR.
- The annual growth in prediction market revenue nationally and in Iowa is estimated to be 37.9% in TY 2026 and 2.3% beginning in TY 2027 for all tax years moving forward based on Moody's estimated growth in the consumer price index for all urban consumers.

Fiscal Impact

The excise tax revenues in Division II of the Bill are estimated to increase General Fund revenue beginning FY 2028 by the following amounts, if Division I cannot be administered:

- FY 2028 = \$89.8 million

- FY 2029 = \$122.0 million
- FY 2030 = \$124.8 million
- FY 2031 = \$127.7 million
- FY 2032 = \$130.7 million

Because the excise tax imposed in Division II of the Bill is contingently effective on the administration of Division I, the excise tax in Division II will not be implemented if Division I can be implemented by the State.

Sources

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

/s/ Jennifer Acton

April 7, 2026

Doc ID 1603906

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



[HF 2706](#) – Magistrates and Judicial Officer Compensation (LSB5542HV.1)
Staff Contact: Nathan Moore (515.725.0155) nathan.moore@legis.iowa.gov
Fiscal Note Version – As amended and passed by the House

Description

[House File 2706](#) relates to judicial officers, including magistrate appointments, senior magistrates, and judicial officer compensation. The Bill has three divisions.

Division I — Magistrate Appointment in Judicial Election Districts

Description

Division I transitions magistrate appointments from a county-based system to a judicial election district-based system and makes conforming changes to the Iowa Code. Provisions include:

- Replaces the statutory requirement of 206 magistrates in Iowa Code section [602.6401](#) with a case-related workload formula established by the Iowa Supreme Court.
- Eliminates the requirement that each county has at least one resident magistrate.
- Modifies the composition and duties of magistrate appointing commissions in Iowa Code sections [602.6501](#), [602.6502](#), [602.6503](#), and [602.6504](#). Judicial election district magistrate appointing commissions would replace county commissions, reducing the 99 county appointing commissions to 14 judicial election district appointing commissions.
- Amends the commencement of the term of office of a magistrate to August 1, 2027.
- Requires the judicial election district magistrate appointing commission to prioritize applicants who served or are serving as magistrates for the term immediately preceding August 1, 2027. If the number of vacancies equals or exceeds the number of prioritized applicants, all prioritized applicants shall be appointed. If the vacancies are fewer than prioritized applicants, only prioritized applicants shall be appointed. This requirement is repealed July 31, 2031.
- Allows temporary reassignment of magistrates across counties. This authority is repealed August 1, 2027.
- Repeals Iowa Code section [602.6402](#) permitting the appointment of additional magistrates in certain counties.

Under this Bill, judicial election district magistrate appointing commissions would be comprised of a district court judge who is designated by the chief judge of the judicial district; one appointee from each county in the judicial election district appointed by the board of supervisors; and attorney members, equal to one less than the number of county appointees, selected by attorneys residing in, or counties contiguous to, the election district.

Authorization to temporarily reassign magistrates across counties is effective upon enactment, while all other provisions in Division I are effective November 1, 2026.

Background

Under Iowa Code section 602.6401, each county must have at least one resident magistrate for a total of up to 206 magistrates across the State. Magistrates are appointed by county-based appointing commissions, comprised of the following members: a district court judge who is designated by the chief judge of the judicial district, up to three nonlawyer

members appointed by the board of supervisors, and up to two lawyers elected by the attorneys in the county.

Assumptions

- Statutory requirements were in place prior to the availability of court resources like electronic search warrants and electronic court proceedings.
- Judicial election districts will replace county-level operations without requiring an increase in commission activity statewide.
- Commission members continue to be reimbursed by their resident county for actual and necessary expenses.
- Magistrates are currently paid approximately \$66,000 in annual salary and benefits.
- The estimated annual information technology (IT) operational cost per magistrate is approximately \$4,600, which includes the cost of a laptop, software, hardware, security, and IT support.
- There is an estimated 1.5% rate of vacancy for magistrate positions.
- There are currently 138 magistrates. The Judicial Branch estimates that, after full implementation of the workload-based magistrate allocation formula, the range will be between 81 and 90 active magistrates serving the districts.

Fiscal Impact

Division I is estimated to decrease annual costs between \$2.0 million and \$2.8 million beginning in FY 2028 by reducing magistrate positions. There may be a minimal fiscal impact on counties as each commission will cover a larger geographic area, and travel reimbursement costs may increase for commission members.

Division II — Senior Magistrates

Description

Division II establishes a senior magistrate program, allowing certain retired magistrates to serve on a limited basis. Under the Division, a magistrate who retires on or after the effective date of the legislation and meets age and service requirements may apply to become a senior magistrate. Appointments are made at the discretion of the Iowa Supreme Court. The Division amends 2025 Iowa Acts, chapter [158](#) (FY 2026 Judicial Branch Appropriations Act), to add the annual salary rate of each senior magistrate of \$4,234.

Once appointed to a two-year term, with the possibility of reappointment, a senior magistrate serves part-time, up to five weeks per year, performing judicial duties as assigned. A senior magistrate may serve until reaching the mandatory retirement age. A senior magistrate may continue to practice law. Senior magistrates will be paid at the rate set by the General Assembly, are eligible for expense reimbursement, and may participate in the State-provided health insurance system at the rate of actively serving magistrates.

Background

Currently, the Iowa Code allows for senior judges but does not provide for senior magistrates.

Assumptions

- Only a portion of retired magistrates eligible for appointments will become senior magistrates.
- The number of senior magistrates that will be hired is unknown.

Fiscal Impact

The cost of Division II is unknown and depends on the number of senior magistrates receiving compensation, expense reimbursement, and health insurance coverage. Total costs will be based on the number of senior magistrates, but compensation costs will be significantly lower than an active magistrate salary.

Division III — Judicial Officer Salaries

Description

Division III increases judicial officer salaries by 5.0%, excluding magistrates, based on salary rates for judicial officers for the fiscal year beginning July 1, 2026. The Division also increases the salary rate for magistrates to 40.0% of the salary of a district associate judge based on salary rates for judicial officers for the fiscal year beginning July 1, 2026.

Division III takes effect on June 18, 2027 (FY 2028).

Background

Judicial salaries are determined by the General Assembly under Iowa Code section [602.1501](#) and funded annually by a General Fund appropriation. In FY 2026, the Judicial Branch received \$1.7 million for operations that included a 2.5% increase in salary for all judges and magistrates. The FY 2026 current salary for a magistrate is \$46,621, with approximately \$19,000 in benefits, for a total of approximately \$66,000 annually. The estimated FY 2026 salary for a district associate judge is \$151,000.

Assumptions

- Salary increases are based on the most recent salaries established in the FY 2026 Judicial Branch Appropriations Act.
- The number of filled positions used to estimate future costs is based on currently filled positions.
- The reduction in magistrate positions may offset increased salaries per position, but this is unknown.
- The estimated annual salary and benefits for FY 2028 for one magistrate is \$83,000.

Fiscal Impact

Division III of the Bill is estimated to cost approximately \$2.5 million in FY 2028, based on the current salary rates for judicial officers in FY 2026. The actual cost will be impacted by salary levels in effect in FY 2027 and the potential change in magistrate allocations within the districts.

Sources

Judicial Branch
Legislative Services Agency calculations

/s/ Jennifer Acton

April 6, 2026

Doc ID 1603885

Doc ID 1603885

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.



[HF 2751](#) – Active Emergency Scenes, Bystander Distance (LSB6187HV.1)
Staff Contact: Nathan Moore (515.725.0155) nathan.moore@legis.iowa.gov
Fiscal Note Version – As amended and passed by the House

Description

[House File 2751](#) creates a new criminal offense, modifies criminal penalties related to assaults against certain occupations, and establishes confidentiality protections for peer support communications involving public safety personnel. The Bill creates the offense of obstructing a first responder after warning. A first responder includes a law enforcement officer, a probation or parole officer, a fire fighter, or an emergency medical care provider. The Bill prohibits a person from knowingly and willfully approaching or remaining within 25 feet of a first responder after receiving a verbal warning not to approach when the person intends to impede or interfere with the first responder's duties, threaten the first responder with physical harm, or harass the first responder. The penalty for this offense is a serious misdemeanor. The Bill allows victims exposed to bodily fluids during an assault to request a court order requiring an offender to be tested for communicable diseases, with results provided to the victim. The Bill also establishes privileges for confidential peer support communications by public safety personnel.

Background

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

Iowa Code section [622.10](#) provides certain evidentiary privileges that limit the disclosure of confidential communications. The Bill creates a new statutory privilege for peer support communications involving public safety personnel.

Assumptions

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

Correctional Impact

House File 2751 creates a new offense. The correctional impact cannot be determined because the number of new convictions under the Bill is unknown. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a serious misdemeanor.

Figure 1 — Sentencing Estimates and LOS in Months

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

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

Minority Impact

House File 2751 creates a new offense and, as a result, existing data cannot be used to estimate the minority impact of the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

Fiscal Impact

The fiscal impact for House File 2751 cannot be determined because the number of new convictions is unknown. The average State cost per serious misdemeanor is between \$350 and \$6,200. This includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

Sources

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

/s/ Jennifer Acton

April 7, 2026

Doc ID 1604006

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.
