

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

April 16, 2026

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
SF 512	S-5179	Concurred	RECEIVED FROM THE HOUSE
SF 512	S-5182	Not Germane	JANET PETERSEN
SF 2299	S-5180	Filed	RECEIVED FROM THE HOUSE
HF 960	S-5183	Filed	COMMITTEE ON WAYS AND MEANS, et al
HF 2305	S-5185	Filed	MARK COSTELLO
HF 2523	S-5181	Filed	RECEIVED FROM THE HOUSE
HF 2562	S-5184	Filed	MARK COSTELLO

Fiscal Notes

[SF 2495](#) — [Maternal Home Tax Credit](#) (LSB6709SV)

[HF 960](#) — [Communications Network Equipment Sales Tax Exemption](#) (LSB1629HV)

HOUSE AMENDMENT TO
SENATE FILE 512

S-5179

- 1 Amend Senate File 512, as passed by the Senate, as follows:
2 1. Page 1, line 2, by striking <2025> and inserting <2026>
3 2. Page 1, line 3, before <Actions> by inserting <Nothing
4 in this section shall be construed to alter the law governing
5 when a cause of action accrues, including the discovery rule
6 and related doctrines, as recognized by statute or common law.>

S-5179 FILED APRIL 15, 2026

CONCURRED

SENATE FILE 512

S-5182

1 Amend the House amendment, S-5179, to Senate File 512, as
2 passed by the Senate, as follows:

3 1. Page 1, after line 6 by inserting:

4 <___. Page 1, after line 7 by inserting:

5 <Sec. ___. Section 614.1, Code 2026, is amended by adding
6 the following new subsection:

7 NEW SUBSECTION. 11A. *Sexual abuse, human trafficking, and*
8 *sexual exploitation of a minor.* No time limitation shall apply
9 to an action brought for damages for an injury suffered as
10 a result of sexual abuse as defined in section 709.1, sexual
11 abuse in the first degree in violation of section 709.2, sexual
12 abuse in the second degree in violation of section 709.3,
13 sexual abuse in the third degree in violation of section 709.4,
14 sexual exploitation by a counselor, therapist, school employee,
15 or adult providing training or instruction in violation of
16 section 709.15, human trafficking in violation of section
17 710A.2, and sexual exploitation of a minor in violation of
18 section 728.12. This subsection shall apply regardless of the
19 theory of liability in the civil action, including against
20 civil defendants who were not liable in the related criminal
21 action, if any.

22 Sec. ___. Section 614.1, subsection 12, Code 2026, is
23 amended to read as follows:

24 12. ~~*Sexual abuse or sexual exploitation by a counselor,*~~
25 ~~*therapist, school employee, or adult providing training or*~~
26 ~~*instruction.*~~ An action for damages for injury suffered as
27 a result of ~~sexual abuse, as defined in section 709.1, by a~~
28 ~~counselor, therapist, school employee, or adult providing~~
29 ~~training or instruction, as defined in section 709.15, or as a~~
30 ~~result of~~ sexual exploitation by a counselor, therapist, school
31 employee, or adult providing training or instruction as defined
32 in section 709.15, shall be brought within five years of the
33 date the victim was last treated by the counselor or therapist,
34 or within five years of the date the victim was last enrolled
35 in or attended the school.

1 Sec. _____. Section 669.13, subsection 1, Code 2026, is
2 amended to read as follows:

3 1. Except as provided in section 614.1, subsections 11A
4 and 12, and section 614.8, a claim or suit otherwise permitted
5 under this chapter shall be forever barred, unless within two
6 years after the claim accrued, the claim is made in writing and
7 filed with the director of the department of management under
8 this chapter. The time to begin a suit under this chapter
9 shall be extended for a period of six months from the date
10 of mailing of notice to the claimant by the attorney general
11 as to the final disposition of the claim or from the date of
12 withdrawal of the claim under section 669.5, if the time to
13 begin suit would otherwise expire before the end of the period.

14 Sec. _____. Section 670.5, unnumbered paragraph 1, Code 2026,
15 is amended to read as follows:

16 Except as provided in section 614.1, subsections 11A
17 and 12, and section 614.8, a person who claims damages from
18 any municipality or any officer, employee or agent of a
19 municipality for or on account of any wrongful death, loss, or
20 injury within the scope of section 670.2 or section 670.8 or
21 under common law shall commence an action therefor within two
22 years after the alleged wrongful death, loss, or injury.

23 Sec. _____. REPEAL. Section 614.8A, Code 2026, is repealed.

24 Sec. _____. REVIVAL.

25 1. Every claim or cause of action brought against any party
26 alleging intentional or negligent acts or omissions by a person
27 for physical, psychological, or other injury or condition
28 suffered as a result of conduct that would constitute sexual
29 abuse as defined in section 709.1, which is barred as of the
30 effective date of this Act because the applicable period of
31 limitation has expired or the plaintiff previously failed to
32 file a petition, is hereby revived.

33 2. Dismissal of such a previous action, ordered before the
34 effective date of this Act, on grounds that the action was
35 time-barred, or for failure of a party to file a petition,

S-5182 (Continued)

1 shall not be grounds for dismissal of a revival action pursuant
2 to this section.

3 Sec. ____ . EFFECTIVE DATE. This Act, being deemed of
4 immediate importance, takes effect upon enactment.>

5 ____ . Title page, line 1, by striking <actions> and inserting
6 <actions, including civil actions brought by victims of sexual
7 abuse, human trafficking, or sexual exploitation, and including
8 effective date provisions>>

9 2. By renumbering as necessary.

By JANET PETERSEN

S-5182 FILED APRIL 15, 2026

NOT GERMANE

HOUSE AMENDMENT TO
SENATE FILE 2299

S-5180

1 Amend Senate File 2299, as passed by the Senate, as follows:
2 1. Page 1, by striking lines 3 through 16 and inserting:
3 <NEW SUBSECTION. 10. A student's parent or guardian, if the
4 student is a minor, or the student, if the student is eighteen
5 years of age or older or is an emancipated minor, shall, upon
6 the request of the school district or accredited nonpublic
7 school through which the student is accessing the program,
8 pay to the school district or accredited nonpublic school an
9 amount equal to the amount the school district or accredited
10 nonpublic school paid to a community college pursuant to the
11 contract entered into under this section that is directly
12 associated with the student's participation in the community
13 college-offered class, or the class taught by a community
14 college-employed instructor, if any one of the following
15 applies:
16 *a.* The student failed the community college-offered class.
17 *b.* The student failed the class taught by a community
18 college-employed instructor.
19 *c.* The student withdrew from the community college-offered
20 class.
21 *d.* The student withdrew from the class taught by a community
22 college-employed instructor.>

S-5180 FILED APRIL 15, 2026

HOUSE FILE 960

S-5183

- 1 Amend House File 960, as passed by the House, as follows:
- 2 1. Page 1, line 2, by striking <2025> and inserting <2026>
- 3 2. Page 1, line 4, after <used> by inserting <in the
- 4 furnishing of telecommunications services, internet access
- 5 services, or a combination of these, on a commercial basis>
- 6 3. Page 1, line 10, by striking <for a> and inserting <for
- 7 by a provider of>
- 8 4. Page 1, lines 11 and 12, by striking <in the furnishing
- 9 of telecommunications services on a commercial basis> and
- 10 inserting ~~<in the furnishing of telecommunications services on~~
- 11 ~~a commercial basis>~~

By COMMITTEE ON WAYS AND MEANS
DAN DAWSON, CHAIRPERSON

S-5183 FILED APRIL 15, 2026

HOUSE FILE 2305

S-5185

1 Amend House File 2305, as amended, passed, and reprinted by
2 the House, as follows:

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

5 <Section 1. Section 135J.1, Code 2026, is amended to read
6 as follows:

7 **135J.1 Definitions.**

8 For the purposes of this chapter unless otherwise defined:

9 1. "Attending physician provider" means a physician licensed
10 pursuant to chapter 148 or a physician assistant licensed
11 pursuant to chapter 148C, physician assistant, or an advanced
12 registered nurse practitioner who is licensed in this state.

13 2. "Attorney in fact" means the same as defined in section
14 144B.1.

15 ~~2.~~ 3. "Core services" means physician services, nursing
16 services, medical social services, counseling services,
17 and volunteer services provided by volunteers. These core
18 services, as well as others deemed necessary by the hospice
19 in delivering safe and appropriate care to its case load the
20 hospice's hospice patients, can be provided through either
21 direct or indirect arrangement by the hospice.

22 ~~3.~~ 4. "Department" means the department of inspections,
23 appeals, and licensing.

24 5. "Guardian" means the same as defined in section 633.3.

25 ~~4.~~ 6. "Hospice patient" or "patient" means a diagnosed
26 terminally ill person an individual with an anticipated life
27 expectancy of six months or less, as certified by the attending
28 physician provider, who, alone or in conjunction with a unit
29 of care as defined in subsection 9, has voluntarily requested
30 and received admission into the a hospice program. If the
31 patient is unable to request admission, a family member the
32 may voluntarily request and receive admission on the patient's
33 behalf. An individual may make this request in conjunction
34 with a unit of care, the individual's attorney in fact,
35 the individual's guardian, or the majority of the guardians

1 if the individual has more than one guardian with equal
2 responsibilities appointed.

3 ~~5-~~ 7. "*Hospice patient's family*" means the immediate kin of
4 ~~the a hospice patient,~~ including a spouse, parent, stepparent,
5 brother, sister, stepbrother, stepsister, child, or stepchild.
6 Additional relatives or individuals with significant personal
7 ties to the hospice patient may be included in the hospice
8 patient's family.

9 ~~6-~~ 8. "*Hospice program*" means a centrally coordinated
10 program of home and inpatient care provided directly or through
11 an agreement under the direction of an identifiable hospice
12 administration providing ~~palliative care~~ directed at symptom
13 management and supportive medical and other health services
14 to ~~terminally ill hospice~~ patients and their families. A
15 licensed hospice program shall utilize a medically directed
16 interdisciplinary team and provide care to meet the physical,
17 emotional, social, spiritual, and other special needs which
18 are experienced during the final stages of illness, dying, and
19 bereavement. Hospice care shall be available twenty-four hours
20 a day, seven days a week.

21 ~~7-~~ 9. "*Interdisciplinary team*" means the hospice patient
22 and the hospice patient's family, the attending ~~physician~~
23 provider, and all of the following individuals trained to serve
24 with a licensed hospice program:

- 25 a. A licensed physician pursuant to chapter 148.
- 26 b. A licensed registered nurse pursuant to chapter 152.
- 27 c. An individual with at least a baccalaureate degree in the
28 field of social work providing medical-social services.
- 29 d. ~~Trained hospice volunteers~~ Volunteers.
- 30 e. As deemed appropriate by the hospice, physician
31 assistants, providers of special services including but not
32 limited to a spiritual counselor, ~~a pharmacist~~ pharmacists, or
33 professionals in the fields of mental health may be included
34 on the interdisciplinary team.

35 ~~8-~~ 10. "*Palliative care*" means specialized medical care

1 ~~directed at managing symptoms experienced by the hospice~~
2 ~~provided to a patient, as well as addressing related needs~~
3 ~~of the patient and family as they experience the stress of~~
4 ~~the dying process~~ who has been diagnosed by the patient's
5 attending provider with a serious illness. Palliative care is
6 stress and symptom management care, based on the needs of the
7 patient rather than the patient's diagnosis, provided by an
8 interdisciplinary team. The intent of palliative care is to
9 enhance the quality of life for the hospice patient and family
10 unit, ~~and is not treatment directed at cure of the terminal~~
11 ~~illness.~~ Palliative care may be provided at any stage of a
12 patient's serious illness, regardless of the patient's age, and
13 may be provided in conjunction with curative treatment for the
14 serious illness.

15 11. "Serious illness" means a health condition that
16 carries a high risk of mortality and either negatively impacts
17 an individual's daily functioning or quality of life, or
18 excessively strains the individual's caregivers.

19 12. "Terminal condition" means the same as defined in
20 section 144A.2.

21 ~~9.~~ 13. "Unit of care" means the a hospice patient and the a
22 hospice patient's family within a hospice program.

23 ~~10.~~ 14. "Volunteer services" "Volunteer" means the services
24 provided by individuals an individual who have has successfully
25 completed a training program developed by a licensed hospice
26 program and who provides services.

27 Sec. 2. Section 135J.3, Code 2026, is amended to read as
28 follows:

29 **135J.3 Basic requirements.**

30 A licensed hospice program shall include:

31 1. A planned program of hospice care, the medical components
32 of which shall be under the direction of an attending ~~physician~~
33 provider.

34 2. Centrally administered, coordinated hospice core
35 services provided in home, outpatient, or institutional

1 settings.

2 3. A mechanism that assures the rights of ~~the patient and~~
3 family a unit of care.

4 4. ~~Palliative care~~ Symptom management provided to a hospice
5 ~~patient and family~~ unit of care under the direction of an
6 attending ~~physician~~ provider.

7 5. An interdisciplinary team which develops, implements,
8 and evaluates the hospice plan of care for ~~the patient and~~
9 family a unit of care.

10 6. Bereavement services.

11 7. Accessible hospice care twenty-four hours a day, seven
12 days a week in all settings.

13 8. An ongoing system of quality assurance and utilization
14 review.

15 Sec. 3. NEW SECTION. 135J.3A Patient incapable of making a
16 **treatment decision.**

17 1. a. A request for admission and placement in a hospice
18 program for a patient who has a terminal condition, and
19 who is comatose, incompetent, or otherwise physically or
20 mentally incapable of communication, and who has not expressed
21 their desire for palliative care or a hospice program, may
22 be made by the patient's attorney in fact or the patient's
23 guardian. If the patient has more than one guardian with
24 equal responsibilities appointed, the decision agreed to by a
25 majority of guardians. If a majority consensus is not achieved
26 by the guardians, a court order shall be required.

27 b. If a patient does not have an attorney in fact or a
28 guardian, the request may be made by an individual, in the same
29 order of priority prescribed in section 144A.7, subsection 1,
30 paragraph "b", who shall be guided by the express or implied
31 intentions of the patient and who is reasonably available,
32 willing, and competent to make a request.

33 2. This section shall not apply to a guardian appointed
34 under chapter 232D.

35 Sec. 4. Section 144A.2, Code 2026, is amended to read as

1 follows:

2 **144A.2 Definitions.**

3 Except as otherwise provided, as used in this chapter:

4 1. "*Adult*" means an individual eighteen years of age or
5 older.

6 2. "*Advanced registered nurse practitioner*" means the same as
7 defined in section 152.1.

8 ~~2. 3. "*Attending physician provider*" means the physician~~
9 ~~selected by, or assigned to, the patient who has primary~~
10 ~~responsibility for the treatment and care of the patient same~~
11 ~~as defined in section 135J.1.~~

12 ~~3. 4. "*Attending physician assistant*" means the physician~~
13 ~~assistant selected by, or assigned to, the patient who has~~
14 ~~primary responsibility for the treatment and care of the~~
15 ~~patient "*Attorney in fact*" means the same as defined in section~~
16 ~~144B.1.~~

17 5. "*Close adult friend*" means a friend of a patient to whom
18 all of the following apply:

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

20 b. The individual has shown special care and concern for the
21 patient.

22 c. The individual maintains regular contact with the patient
23 and is familiar with the patient's health, activities, and
24 beliefs.

25 d. The individual has provided an affidavit to the patient's
26 attending provider that states that the individual is willing
27 and able to be involved in the patient's care.

28 ~~4. 6. "*Declaration*" means a document executed in accordance~~
29 ~~with the requirements of section 144A.3.~~

30 ~~5. 7. "*Department*" means the department of health and human~~
31 ~~services.~~

32 ~~6. 8. "*Emergency medical care provider*" means emergency~~
33 ~~medical care provider as defined in section 147A.1.~~

34 ~~7. 9. "*Health care provider*" means a person, including an~~
35 ~~emergency medical care provider, who is licensed, certified, or~~

1 otherwise authorized or permitted by the law of this state to
2 administer health care in the ordinary course of business or in
3 the practice of a profession.

4 ~~8.~~ 10. "*Hospital*" means hospital as defined in section
5 135B.1.

6 ~~9.~~ 11. *a.* "*Life-sustaining procedure*" means any medical
7 procedure, treatment, or intervention, including resuscitation,
8 which meets both of the following requirements:

9 (1) Utilizes mechanical or artificial means to sustain,
10 restore, or supplant a spontaneous vital function.

11 (2) When applied to a patient in a terminal condition, would
12 serve only to prolong the dying process.

13 *b.* "*Life-sustaining procedure*" does not include the
14 provision of nutrition or hydration except when required
15 to be provided parenterally or through intubation, or the
16 administration of medication or performance of any medical
17 procedure deemed necessary to provide comfort care or to
18 alleviate pain.

19 ~~10.~~ 12. "*Out-of-hospital do-not-resuscitate order*" means
20 a written order signed by ~~a physician~~ an attending provider,
21 executed in accordance with the requirements of section
22 144A.7A and issued consistent with this chapter, that directs
23 the withholding or withdrawal of resuscitation when an adult
24 patient in a terminal condition is outside the hospital.

25 ~~11.~~ 13. "*Physician*" means a person licensed to practice
26 medicine and surgery or osteopathic medicine and surgery in
27 this state.

28 ~~12.~~ 14. "*Physician assistant*" means a person licensed to
29 practice as a physician assistant in this state.

30 ~~13.~~ 15. "*Qualified patient*" means a patient who has
31 executed a declaration or an out-of-hospital do-not-resuscitate
32 order in accordance with this chapter and who has been
33 determined by the patient's attending ~~physician~~ provider to be
34 in a terminal condition.

35 ~~14.~~ 16. "*Resuscitation*" means any medical intervention that

1 utilizes mechanical or artificial means to sustain, restore,
2 or supplant a spontaneous vital function, including but not
3 limited to chest compression, defibrillation, intubation, and
4 emergency drugs intended to alter cardiac function or otherwise
5 to sustain life.

6 ~~15.~~ 17. "*Terminal condition*" means an incurable or
7 irreversible condition that, without the administration
8 of life-sustaining procedures, will, in the opinion of
9 the attending ~~physician~~ provider, result in death within
10 a relatively short period of time or a state of permanent
11 unconsciousness from which, to a reasonable degree of medical
12 certainty, there can be no recovery.

13 Sec. 5. Section 144A.3, subsections 3 and 5, Code 2026, are
14 amended to read as follows:

15 3. It is the responsibility of the declarant to provide
16 the declarant's attending ~~physician or health care~~ provider
17 with the declaration. An attending ~~physician or health care~~
18 provider may presume, in the absence of actual notice to the
19 contrary, that the declaration complies with this chapter and
20 is valid.

21 5. A declaration executed pursuant to this chapter may, but
22 need not, be in the following form:

23 DECLARATION

24 If I should have an incurable or irreversible condition that
25 will result either in death within a relatively short period
26 of time or a state of permanent unconsciousness from which,
27 to a reasonable degree of medical certainty, there can be no
28 recovery, it is my desire that my life not be prolonged by
29 the administration of life-sustaining procedures. If I am
30 unable to participate in my health care decisions, I direct
31 my attending ~~physician~~ provider to withhold or withdraw
32 life-sustaining procedures that merely prolong the dying
33 process and are not necessary to my comfort or freedom from
34 pain.

35 Sec. 6. Section 144A.4, Code 2026, is amended to read as

1 follows:

2 **144A.4 Revocation of declaration.**

3 1. A declaration may be revoked at any time and in any
4 manner by which the declarant is able to communicate the
5 declarant's intent to revoke, without regard to mental or
6 physical condition. A revocation is only effective as to the
7 attending ~~physician or attending physician assistant~~ provider
8 upon communication to such ~~physician or physician assistant~~
9 attending provider by the declarant or by another to whom the
10 revocation was communicated.

11 2. The attending ~~physician or attending physician assistant~~
12 provider shall make the revocation a part of the declarant's
13 medical record.

14 Sec. 7. Section 144A.5, Code 2026, is amended to read as
15 follows:

16 **144A.5 Determination of terminal condition.**

17 When an attending ~~physician~~ provider who has been provided
18 with a declaration determines that the declarant is in a
19 terminal condition, this decision must be confirmed by another
20 physician, advanced registered nurse practitioner, or physician
21 assistant. The attending ~~physician~~ provider must record ~~that~~
22 the determination in the declarant's medical record.

23 Sec. 8. Section 144A.6, subsection 2, Code 2026, is amended
24 to read as follows:

25 2. The declaration of a qualified patient known to the
26 attending ~~physician~~ provider to be pregnant shall not be in
27 effect as long as the fetus could develop to the point of live
28 birth with continued application of life-sustaining procedures.
29 However, the provisions of this subsection do not impair any
30 existing rights or responsibilities that any person may have
31 in regard to the withholding or withdrawal of life-sustaining
32 procedures.

33 Sec. 9. Section 144A.7, subsections 1 and 2, Code 2026, are
34 amended to read as follows:

35 1. a. Life-sustaining procedures may be withheld or

1 withdrawn from a patient who is in a terminal condition and who
2 is comatose, incompetent, or otherwise physically or mentally
3 incapable of communication, and who has not made a declaration
4 in accordance with ~~this chapter~~ section 144A.3 if there is
5 consultation and written agreement for the withholding or the
6 withdrawal of life-sustaining procedures between the attending
7 physician provider, another physician, advanced registered
8 nurse practitioner, or physician assistant, and the patient's
9 attorney in fact, the patient's guardian appointed pursuant to
10 chapter 633, or the patient's guardian who has obtained court
11 approval in accordance with section 232D.401, subsection 4,
12 paragraph "a". If the patient has more than one guardian with
13 equal responsibilities appointed, the decision agreed to by
14 a majority of the guardians. If a majority consensus is not
15 achieved by the guardians, a court order shall be required.

16 b. If a patient does not have an attorney in fact, a
17 guardian appointed pursuant to chapter 633, or a guardian
18 who has obtained court approval in accordance with section
19 232D.401, subsection 4, paragraph "a", the decision may be
20 made by any of the following individuals, who shall be guided
21 by the express or implied intentions of the patient, in the
22 following order of priority if no individual in a ~~prior class~~
23 the previous priority is reasonably available, willing, and
24 competent to ~~act~~ make the decision:

25 ~~a. The attorney in fact designated to make treatment~~
26 ~~decisions for the patient should such person be diagnosed as~~
27 ~~suffering from a terminal condition, if the designation is in~~
28 ~~writing and complies with chapter 144B.~~

29 ~~b. The guardian of the person of the patient if one has been~~
30 ~~appointed, provided court approval is obtained in accordance~~
31 ~~with section 232D.401, subsection 4, paragraph "a", or section~~
32 ~~633.635, subsection 3, paragraph "b", subparagraph (1). This~~
33 ~~paragraph does not require the appointment of a guardian in~~
34 ~~order for a treatment decision to be made under this section.~~

35 ~~c.~~ (1) The patient's spouse.

1 ~~d.~~ (2) An adult child of the patient or, if the patient
2 has more than one adult child, the decision agreed to by a
3 majority of the adult children who are reasonably available for
4 consultation with the patient's attending provider.

5 ~~e.~~ (3) A parent of the patient, or parents if the patient
6 has more than one parent, the decision agreed to by both
7 parents if both are reasonably available for consultation with
8 the patient's attending provider.

9 ~~f.~~ (4) An adult sibling of the patient or, if the patient
10 has more than one adult sibling, the decision agreed to by a
11 majority of the adult siblings who are reasonably available for
12 consultation with the patient's attending provider.

13 (5) The decision agreed to by a majority of the patient's
14 adult relatives, including but not limited to grandchildren,
15 grandparents, aunts, uncles, nieces, nephews, stepchildren,
16 stepparents, and stepsiblings who are reasonably available for
17 consultation with the patient's attending provider.

18 (6) A close adult friend.

19 2. When a decision is made pursuant to this section to
20 withhold or withdraw life-sustaining procedures, there shall
21 be a witness present at the time of the consultation with the
22 patient's attending provider when ~~that~~ the decision is made.

23 Sec. 10. Section 144A.7A, subsections 1 and 3, Code 2026,
24 are amended to read as follows:

25 1. If an attending ~~physician or attending physician~~
26 ~~assistant~~ provider issues an out-of-hospital do-not-resuscitate
27 order for an adult patient under this section, the ~~physician~~
28 attending provider shall use the form prescribed pursuant to
29 subsection 2, include a copy of the order in the patient's
30 medical record, and provide a copy to the patient or an
31 individual authorized to act on the patient's behalf.

32 3. The out-of-hospital do-not-resuscitate order form shall
33 include all of the following:

34 a. The patient's name.

35 b. The patient's date of birth.

1 *c.* The name of the individual authorized to act on the
2 patient's behalf, if applicable.

3 *d.* A statement that the patient is in a terminal condition.

4 *e.* The ~~physician's or physician assistant's~~ attending
5 provider's signature.

6 *f.* The date the form is signed.

7 *g.* A concise statement of the nature and scope of the order.

8 *h.* Any other information necessary to provide clear and
9 reliable instructions to a health care provider.

10 Sec. 11. NEW SECTION. **144A.7B Procedure in absence of**
11 **out-of-hospital do-not-resuscitate order.**

12 1. *a.* Resuscitation may be withheld or withdrawn from a
13 patient who has a terminal condition, and who is comatose,
14 incompetent, or otherwise physically or mentally incapable of
15 communication, and who has not executed an out-of-hospital
16 do-not-resuscitate order, if there is consultation and
17 written agreement for the withholding or the withdrawal of
18 resuscitation between the attending provider and another
19 physician, advanced registered nurse practitioner, or physician
20 assistant, and the patient's attorney in fact, the patient's
21 guardian appointed pursuant to chapter 633, or the patient's
22 guardian who has obtained court approval in accordance
23 with section 232D.401, subsection 4, paragraph "a". If the
24 patient has more than one guardian appointed with equal
25 responsibilities, the decision agreed to by a majority of the
26 guardians. If a majority consensus is not achieved by the
27 guardians, a court order shall be required.

28 *b.* If a patient does not have an attorney in fact, a
29 guardian appointed pursuant to chapter 633, or a guardian
30 who has obtained a court approval in accordance with section
31 232D.401, subsection 4, paragraph "a", the decision may be made
32 by an individual, in the same order of priority prescribed in
33 section 144A.7, subsection 1, paragraph "b", who shall be guided
34 by the express or implied intentions of the patient and who
35 is reasonably available, willing, and competent to make the

1 decision.

2 2. When a decision is made pursuant to this section to
3 withhold or withdraw resuscitation, a witness shall be present
4 at the time of the consultation with the patient's attending
5 provider when the decision is made.

6 3. This section shall only apply to a patient located in a
7 health care facility as that term is defined in section 135C.1,
8 a health facility as that term is defined in section 135P.1, or
9 a hospice facility certified by the centers for Medicare and
10 Medicaid services of the United States department of health and
11 human services.

12 Sec. 12. Section 144A.8, subsection 1, Code 2026, is amended
13 to read as follows:

14 1. An attending ~~physician~~ provider who is unwilling to
15 comply with the requirements of section 144A.5, or who is
16 unwilling to comply with the declaration of a qualified
17 patient in accordance with section 144A.6 or an out-of-hospital
18 do-not-resuscitate order pursuant to section 144A.7A, or who is
19 unwilling to comply with the provisions of section 144A.7 or
20 144A.7A shall take all reasonable steps to effect the transfer
21 of the patient to another ~~physician~~ provider.

22 Sec. 13. Section 144B.1, Code 2026, is amended to read as
23 follows:

24 **144B.1 Definitions.**

25 For purposes of this chapter, unless the context otherwise
26 requires:

27 1. "Attending provider" means the same as defined in section
28 135J.1.

29 ~~1-~~ 2. "Attorney in fact" means an individual who is
30 designated by a durable power of attorney for health care as an
31 agent to make health care decisions on behalf of a principal
32 and has consented to act in that capacity.

33 ~~2-~~ 3. "Designee" means a person named in a declaration
34 under chapter 144C.

35 ~~3-~~ 4. "Durable power of attorney for health care" means a

1 document authorizing an attorney in fact to make health care
2 decisions for the principal if the principal is unable, in the
3 judgment of the attending ~~physician or attending physician~~
4 ~~assistant~~ provider, to make health care decisions.

5 ~~4.~~ 5. "Health care" means any care, treatment, service,
6 or procedure to maintain, diagnose, or treat an individual's
7 physical or mental condition. "Health care" does not include
8 the provision of nutrition or hydration except when they are
9 required to be provided parenterally or through intubation.

10 ~~5.~~ 6. "Health care decision" means the consent, refusal of
11 consent, or withdrawal of consent to health care.

12 ~~6.~~ 7. "Health care provider" means a person who is
13 licensed, certified, or otherwise authorized or permitted by
14 the ~~law~~ laws of this state to administer health care in the
15 ordinary course of business or in the practice of a profession.

16 ~~7.~~ 8. "Principal" means a person age eighteen or older who
17 has executed a durable power of attorney for health care.

18 Sec. 14. Section 144B.5, subsection 1, Code 2026, is amended
19 to read as follows:

20 1. A durable power of attorney for health care executed
21 pursuant to this chapter may, but need not, be in the following
22 form:

23 I hereby designate as my attorney in fact (my
24 agent) and give to my agent the power to make health care
25 decisions for me. This power exists only when I am unable, in
26 the judgment of my attending ~~physician or attending physician~~
27 ~~assistant~~ provider, to make those health care decisions. The
28 attorney in fact must act consistently with my desires as
29 stated in this document or otherwise made known.

30 Except as otherwise specified in this document, this document
31 gives my agent the power, where otherwise consistent with the
32 ~~law~~ laws of this state, to consent to my ~~physician or physician~~
33 ~~assistant~~ attending provider not giving health care or stopping
34 health care which is necessary to keep me alive.

35 This document gives my agent power to make health care

1 decisions on my behalf, including to consent, to refuse to
2 consent, or to withdraw consent to the provision of any care,
3 treatment, service, or procedure to maintain, diagnose, or
4 treat a physical or mental condition. This power is subject
5 to any statement of my desires and any limitations included in
6 this document.

7 My agent has the right to examine my medical records and to
8 consent to disclosure of such records.

9 Sec. 15. Section 144B.6, subsection 1, Code 2026, is amended
10 to read as follows:

11 1. Unless the district court sitting in equity specifically
12 finds that the attorney in fact is acting in a manner contrary
13 to the wishes of the principal or the durable power of attorney
14 for health care provides otherwise, an attorney in fact who
15 is known to the health care provider to be available and
16 willing to make health care decisions has priority over any
17 other person, including a guardian appointed pursuant to
18 chapter 633, to act for the principal in all matters of health
19 care decisions. The attorney in fact has authority to make
20 a particular health care decision only if the principal is
21 unable, in the judgment of the attending ~~physician or attending~~
22 ~~physician assistant~~ provider, to make the health care decision.
23 If the principal objects to a decision to withhold or withdraw
24 health care, the principal shall be presumed to be able to make
25 a decision.

26 Sec. 16. Section 144C.2, subsection 16, Code 2026, is
27 amended to read as follows:

28 16. "*Licensed hospice program*" means a licensed hospice
29 program as ~~defined~~ described in section 135J.1.

30 Sec. 17. Section 633.635, Code 2026, is amended by adding
31 the following new subsection:

32 NEW SUBSECTION. 6. Notwithstanding subsections 2 and 3, a
33 guardian may make a decision for a protected person pursuant to
34 sections 135J.3A, 144A.7, and 144A.7B without court approval.

35 Sec. 18. Section 633.669, subsection 1, paragraph b, Code

S-5185 (Continued)

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

2 NEW SUBPARAGRAPH. (11) The protected person's wishes
3 related to withholding or withdrawal of life-sustaining
4 procedures pursuant to chapter 144A or 144D.

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

8 Sec. 19. Section 633.669, subsection 1, paragraph c, Code
9 2026, is amended by adding the following new subparagraphs:

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

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

16 2. Title page, line 3, by striking <and>

17 3. Title page, line 4, by striking <care> and inserting
18 <care, and probate court guardianship reports>

By MARK COSTELLO

S-5185 FILED APRIL 15, 2026

HOUSE AMENDMENT TO SENATE AMENDMENT TO
TO HOUSE FILE 2523

S-5181

1 Amend the Senate amendment, H-8303, to House File 2523, as
2 passed by the House, as follows:

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

4 <Section 1. Section 229.2, subsection 1, Code 2026, is
5 amended to read as follows:

6 1. a. An application for admission to a public or private
7 hospital for observation, diagnosis, care, and treatment as a
8 voluntary patient may be made by any person who is mentally ill
9 or has symptoms of mental illness.

10 b. (1) In the case of a minor, the minor's parent,
11 guardian, or custodian may make application for admission of
12 the minor as a voluntary patient.

13 ~~(1)~~ (2) Upon receipt of an application for voluntary
14 admission of a minor, the chief medical officer shall provide
15 separate prescreening interviews and consultations with the
16 parent, guardian, or custodian and the minor to assess the
17 family environment and the appropriateness of the application
18 for admission.

19 ~~(2) During the interview and consultation the chief medical~~
20 ~~officer shall inform the minor orally and in writing that the~~
21 ~~minor has a right to object to the admission. If the chief~~
22 ~~medical officer of the hospital to which application is made~~
23 ~~determines that the admission is appropriate but the minor~~
24 ~~objects to the admission, the parent, guardian, or custodian~~
25 ~~must petition the juvenile court for approval of the admission~~
26 ~~before the minor is actually admitted.~~

27 ~~(3) As soon as is practicable after the filing of a~~
28 ~~petition for juvenile court approval of the admission of the~~
29 ~~minor, the juvenile court shall determine whether the minor~~
30 ~~has an attorney to represent the minor in the hospitalization~~
31 ~~proceeding, and if not, the court shall assign to the minor~~
32 ~~an attorney. If the minor is financially unable to pay~~
33 ~~for an attorney, the attorney shall be compensated by an~~
34 ~~administrative services organization at an hourly rate to be~~
35 ~~established by the administrative services organization in~~

1 ~~substantially the same manner as provided in section 815.7.~~

2 ~~(4) The juvenile court shall determine whether the~~
3 ~~admission is in the best interest of the minor and is~~
4 ~~consistent with the minor's rights.~~

5 ~~(5) The juvenile court shall order hospitalization of a~~
6 ~~minor, over the minor's objections, only after a hearing in~~
7 ~~which it is shown by clear and convincing evidence that:~~

8 ~~(a) The minor needs and will substantially benefit from~~
9 ~~treatment.~~

10 ~~(b) No other setting which involves less restriction of the~~
11 ~~minor's liberties is feasible for the purposes of treatment.~~

12 ~~(6) Upon approval of the admission of a minor over the~~
13 ~~minor's objections, the juvenile court shall appoint an~~
14 ~~individual to act as an advocate representing the interests of~~
15 ~~the minor in the same manner as an advocate representing the~~
16 ~~interests of patients involuntarily hospitalized pursuant to~~
17 ~~section 229.19.~~

18 Sec. _____. Section 229.6A, subsections 1 and 3, Code 2026,
19 are amended to read as follows:

20 1. Notwithstanding section 229.11, the juvenile court has
21 exclusive original jurisdiction in proceedings concerning
22 a minor for whom an application is filed under section
23 ~~229.6~~ or for whom an application for voluntary admission is
24 ~~made under section 229.2, subsection 1, to which the minor~~
25 ~~objects.~~ In proceedings under this chapter concerning a minor,
26 notwithstanding section 229.11, the term "court", "judge", or
27 "clerk" means the juvenile court, judge, or clerk.

28 3. It is the intent of this chapter that when a minor is
29 involuntarily or voluntarily hospitalized, or hospitalized
30 ~~with juvenile court approval over the minor's objection~~ the
31 minor's family shall be included in counseling sessions offered
32 during the minor's stay in a hospital when feasible. Prior
33 to the discharge of the minor, the juvenile court may, after
34 a hearing, order that the minor's family be evaluated and
35 receive therapy ~~ordered~~ if the juvenile court finds therapy is

S-5181 (Continued)

1 necessary to facilitate the return of the minor to the family
2 setting.>

3 2. Page 1, line 16, after <treatment,> by inserting
4 <inpatient treatment,>

5 3. Page 1, line 21, by striking <from> and inserting <by>

6 4. By renumbering as necessary.

S-5181 FILED APRIL 15, 2026

HOUSE FILE 2562

S-5184

1 Amend House File 2562, as amended, passed, and reprinted by
2 the House, as follows:

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

4 <DIVISION I
5 CARE FACILITY PLACEMENT>

6 2. Page 8, after line 11 by inserting:

7 <DIVISION ____
8 PERSONS AUTHORIZED TO CONSENT — CONTINGENT ON ENACTMENT OF
9 LEGISLATION

10 Sec. _____. Section 144H.1, subsection 6, as enacted in
11 Division I of this Act, is amended to read as follows:

12 6. *"Person authorized to consent"* means an individual,
13 in the same order of priority prescribed in section 144A.7,
14 subsection 1, paragraph "b", who shall be guided by the express
15 or implied intentions of the patient and who is reasonably
16 available, willing, and competent to consent, refuse to
17 consent, or withdraw consent on a patient's behalf.

18 Sec. _____. CONTINGENT EFFECTIVE DATE. This division of this
19 Act takes effect only if 2026 Iowa Acts, House File 2305, or
20 successor legislation, amends section 144A.7, subsection 1,
21 paragraph "b", and is substantially similar to the following
22 language:

23 b. If a patient does not have an attorney in fact, a
24 guardian appointed pursuant to chapter 633, or a guardian
25 who has obtained court approval in accordance with section
26 232D.401, subsection 4, paragraph "a", the decision may be made
27 by any of the following individuals, who shall be guided by the
28 express or implied intentions of the patient, in the following
29 order of priority if no individual in the previous priority
30 is reasonably available, willing, and competent to make the
31 decision:

32 (1) The patient's spouse.

33 (2) An adult child of the patient or, if the patient
34 has more than one adult child, the decision agreed to by a
35 majority of the adult children who are reasonably available for

S-5184 (Continued)

1 consultation with the patient's attending provider.

2 (3) A parent of the patient or if the patient has more than
3 one parent, the decision agreed to by both parents if both
4 are reasonably available for consultation with the patient's
5 attending provider.

6 (4) An adult sibling of the patient or, if the patient
7 has more than one adult sibling, the decision agreed to by a
8 majority of the adult siblings who are reasonably available for
9 consultation with the patient's attending provider.

10 (5) The decision agreed to by a majority of the patient's
11 adult relatives, including but not limited to grandchildren,
12 grandparents, aunts, uncles, nieces, nephews, stepchildren,
13 stepparents, and stepsiblings who are reasonably available for
14 consultation with the patient's attending provider.

15 (6) A close adult friend.>

16 3. Title page, line 2, after <adults> by inserting <,
17 including effective date provisions>

18 4. By renumbering as necessary.

By MARK COSTELLO

S-5184 FILED APRIL 15, 2026



Fiscal Note

Fiscal Services Division



[SF 2495](#) – Maternal Home Tax Credit (LSB6709SV)

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

Fiscal Note Version – New

Description

[Senate File 2495](#) creates the Maternity Group Home (MGH) Tax Credit equaling 100.0% of a taxpayer's donation to a maternity group home. The Bill also:

- Specifies that the credit may be claimed against the individual income tax, corporate income tax, insurance premium tax, franchise tax, and the moneys and credits tax.
- Specifies that the tax credit is nonrefundable, nontransferable, and cannot be carried forward for the following tax year.
- Caps the aggregate annual maximum amount of the tax credit at \$3.5 million.
- Caps the annual maximum amount of tax credits granted for donations to an organization operating an MGH at \$500,000.
- Requires the Iowa Department of Revenue (IDR) to develop a wait list in the order applications for the tax credit are received if applications for the tax credit exceed the annual maximum amounts authorized in the Bill.
- Requires the IDR to adopt administrative rules to administer the MGH Tax Credit.

The MGH Tax Credit applies to tax years beginning on or after January 1, 2026.

Background

Iowa Code section [414.27](#) defines “maternity group home” as a community-based residential home that provides room and board, personal care, supervision, training, support, and education for women who are either pregnant or who have given birth within the preceding 24 months and live with their children, and includes overnight room accommodations and administrative and office space for home providers.

Assumptions

- The Bill would impose administrative costs on the IDR related to form development, technology, staff administration, and the procedures necessary to implement the Bill, which will be absorbed within ordinary business responsibilities and operations, according to the Department, and are not estimated.
- There are five maternity group homes in Iowa, each of which would receive the maximum qualifying donations of \$500,000 each tax year beginning with the first year of the tax credit. A sixth maternity group home would qualify for the full tax credit beginning TY 2028, and a seventh maternity group home would qualify for the full tax credit beginning TY 2030.
- Approximately 75.0% of tax credit awards are claimed, with 42.0% of awards claimed in the first fiscal year following the tax year and 33.0% of awards claimed in the second fiscal year following the tax year.
- All MGH Tax Credit claims will be made against the individual income tax.
- The [income surtax for schools](#) is a local option tax that is based on a taxpayer's Iowa income tax liability. Law changes that lower Iowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this projection, the surtax is assumed to equal 2.7% of State individual income tax liability.

Fiscal Impact

The individual income tax rate changes in SF 2495 are projected to decrease State General Fund revenue by the following amounts:

- FY 2027 = \$1.1 million
- FY 2028 = \$1.9 million
- FY 2029 = \$2.1 million
- FY 2030 = \$2.3 million
- FY 2031 = \$2.5 million
- FY 2032 = \$2.6 million

The Bill is also expected to decrease the income surtax for schools by the following amounts:

- FY 2027 = \$28,000
- FY 2028 = \$51,000
- FY 2029 = \$56,000
- FY 2030 = \$61,000
- FY 2031 = \$66,000
- FY 2032 = \$71,000

Sources

Iowa Department of Revenue
Legislative Services Agency analysis

/s/ Jennifer Acton

April 15, 2026

Doc ID 1604423

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 960](#) – Communications Network Equipment Sales Tax Exemption (LSB1629HV.1)
Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Fiscal Note Version – Revised

Description

[House File 960](#) expands the sales and use tax exemption in Iowa Code section [423.3\(47A\)\(a\)](#) by making all purchases of central office equipment or transmission equipment used by certain entities in the furnishing of telecommunications services on a commercial basis exempt from sales and use tax.

Background

Under current law, a sales tax exemption is available only for central office equipment or transmission equipment primarily used by local exchange carriers and competitive local exchange service providers; by franchised cable television operators, mutual companies, municipal utilities, cooperatives, and certain communications services companies; by long distance companies; or for a commercial mobile radio service in the furnishing of telecommunications services on a commercial basis.

“Central office equipment” is defined as equipment utilized in the initiating, processing, amplifying, switching, or monitoring of telecommunications services. Central office equipment also includes ancillary equipment and apparatus that support, regulate, control, repair, test, or enable such equipment to accomplish its function.

“Transmission equipment” is defined as equipment utilized in the process of sending information from one location to another location. Transmission equipment also includes ancillary equipment and apparatus that support, regulate, control, repair, test, or enable such equipment to accomplish its function.

Assumptions

- The Bill is effective July 1, 2026 (FY 2027).
- It is assumed that there are 116 telecommunications providers affected by the Bill.
- Estimated taxable expenditures made exempt by the Bill are based on appeals information filed with the Iowa Department of Revenue related to the sales tax exemption in Iowa Code section 423.3(47A)(a) and scaled to include all telecommunications providers in the State.
- The amount of currently taxable sales for FY 2025 that would be made exempt under the Bill is \$16.4 million.
- The estimated value of purchases made exempt under the Bill is assumed to increase by 2.4% annually.
- Secure an Advanced Vision for Education (SAVE) refunds are 1.0% of taxable expenditures. Local option sales tax (LOST) distributions are estimated to be 0.95% of taxable expenditures.

Fiscal Impact

House File 960 is estimated to decrease annual revenue to the General Fund, SAVE Fund, and the LOST by the amounts in **Figure 1**.

Figure 1 — Fiscal Impact of House File 960 (in Millions)

	General Fund	SAVE	LOST
FY 2027	\$ -0.9	\$ -0.2	\$ -0.2
FY 2028	-0.9	-0.2	-0.2
FY 2029	-0.9	-0.2	-0.2
FY 2030	-0.9	-0.2	-0.2
FY 2031	-0.9	-0.2	-0.2

Sources

Iowa Department of Revenue
Iowa Communications Alliance
Legislative Services Agency calculations

/s/ Jennifer Acton

April 15, 2026

Doc ID 1604398

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.
