

CHAPTER 1127

PUBLIC SAFETY — SHERIFFS AND DEPUTY SHERIFFS RETIREMENT SYSTEM — ASSAULT ON PUBLIC SAFETY PERSONNEL — PUBLIC SAFETY OFFICER MOVING EXPENSES TAX CREDIT

H.F. 2661

AN ACT relating to public safety personnel by modifying the retirement benefits of sheriffs and deputy sheriffs, restricting bail for murder in the first degree or felonious assaults committed upon public safety personnel, and providing for a tax credit for moving expenses available against the individual income tax for new public safety personnel moving to the state, and including retroactive applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I

IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM — SHERIFFS AND DEPUTY SHERIFFS

Section 1. [Section 97B.49C, subsection 1](#), paragraph a, subparagraph (3), Code 2024, is amended to read as follows:

(3) For each active or inactive vested member retiring on or after July 1, 1998, and before July 1, 2024, sixty percent plus, if applicable, an additional three-eighths of one percentage point for each additional calendar quarter of eligible service beyond twenty-two years of service, not to exceed a total of twelve additional percentage points.

Sec. 2. [Section 97B.49C, subsection 1](#), paragraph a, Code 2024, is amended by adding the following new subparagraph:

NEW SUBPARAGRAPH. (4) For each active or inactive vested member retiring on or after July 1, 2024, sixty percent plus, if applicable, an additional five-eighths of one percentage point for each additional calendar quarter of eligible service beyond twenty-two years of service, not to exceed a total of twenty additional percentage points.

Sec. 3. [Section 97B.49C](#), Code 2024, is amended by adding the following new subsection:

NEW SUBSECTION. 2A. *Annual adjustment of allowance.* A member who retires from employment as a sheriff or deputy sheriff on or after July 1, 2024, and who receives a monthly retirement allowance under [this section](#) shall have the monthly allowance adjusted as follows:

a. On each July 1, the monthly retirement allowance authorized in [this section](#) and payable to a member retired prior to that date, and to a beneficiary or contingent annuitant entitled to a monthly retirement allowance prior to that date, shall be adjusted by adding to the monthly retirement allowance payable on that date an amount equal to the sum of one and one-half percent of the monthly retirement allowance payable on that date.

b. A retired member, beneficiary, or contingent annuitant shall not be eligible for an annual readjustment of allowance provided in [this subsection](#) unless the member has twenty-two years of eligible service and attained the age of fifty years prior to the member's termination of employment.

c. A retired member, beneficiary, or contingent annuitant that receives an annual adjustment of allowance provided in [this subsection](#) shall not be eligible for the retirement dividends under [section 97B.49F](#).

DIVISION II

ASSAULT ON PUBLIC SAFETY PERSONNEL — BAIL

Sec. 4. [Section 124.416](#), Code 2024, is amended to read as follows:

124.416 Exception to restrictions on bail.

Notwithstanding [section 811.1](#), the court, after making the finding required by [section 811.1, subsection 3 2, paragraph "d"](#), may admit a person convicted of a violation of [section 124.401, subsection 2](#), or of a violation of [section 124.406](#), to bail if the prosecuting attorney in the action and the defendant's counsel jointly petition the court to admit the person to bail.

Sec. 5. [Section 811.1](#), Code 2024, is amended to read as follows:

811.1 Bail and bail restrictions.

1. For purposes of [this section](#):

a. “Assault” means the same as defined in [section 708.1](#).

b. “Charged” means the same as “charge” as defined in [section 801.4](#).

c. “Felonious assault upon an officer” means the defendant committed an assault, for which the penalty is a felony, with the knowledge the person against whom the felonious assault was committed was a peace officer or correctional officer, acting in the peace officer’s or correctional officer’s official capacity.

d. “Peace officer” means the same as defined in [section 801.4](#).

2. All defendants are bailable both before and after conviction, by sufficient surety, or subject to release upon condition or on their own recognizance, except that the following defendants shall not be admitted to bail:

a. A defendant charged with murder in the first degree of a peace officer in violation of [section 707.2](#), if the murder in the first degree was committed with the knowledge the person against whom the murder was committed was a peace officer or correctional officer, acting in the peace officer’s or correctional officer’s official capacity.

~~1.~~ b. A defendant awaiting judgment of conviction and sentencing following either a plea or verdict of guilty of a class “A” felony; forcible felony as defined in [section 702.11](#); a felonious assault upon an officer; any class “B” felony included in [section 462A.14](#) or [707.6A](#); any felony included in [section 124.401, subsection 1](#), paragraph “a” or “b”; a second or subsequent offense under [section 124.401, subsection 1](#), paragraph “c”; any public offense committed while detained pursuant to [section 229A.5](#); or any public offense committed while subject to an order of commitment pursuant to [chapter 229A](#).

~~2.~~ c. A defendant appealing a conviction of a class “A” felony; forcible felony as defined in [section 702.11](#); a felonious assault upon an officer; any class “B” or “C” felony included in [section 462A.14](#) or [707.6A](#); any felony included in [section 124.401, subsection 1](#), paragraph “a” or “b”; or a second or subsequent conviction under [section 124.401, subsection 1](#), paragraph “c”; any public offense committed while detained pursuant to [section 229A.5](#); or any public offense committed while subject to an order of commitment pursuant to [chapter 229A](#).

~~3.~~ d. Notwithstanding ~~subsections 1 and 2~~ paragraphs “b” and “c”, a defendant awaiting judgment of conviction and sentencing following either a plea or verdict of guilty of, or appealing a conviction of, any felony offense included in [section 708.11, subsection 3](#), or a felony offense under [chapter 124](#) not provided for in [subsection 1 or 2](#), is presumed to be ineligible to be admitted to bail unless the court determines that such release reasonably will not result in the person failing to appear as required and will not jeopardize the personal safety of another person or persons.

DIVISION III

PUBLIC SAFETY OFFICER MOVING EXPENSES — TAX CREDIT

Sec. 6. **NEW SECTION. 422.12P Public safety officer moving expense — tax credit.**

1. For purposes of [this section](#), unless the context otherwise requires:

a. “Moving expense” means an unreimbursed expense for moving household goods and personal effects from the former residence of the new resident to this state including travel expenses for meals and lodging.

b. “New resident” means an individual who becomes a resident of Iowa, after July 1, 2024, upon taking full-time employment as a public safety officer in this state, who remains a resident of and employed full-time as a public safety officer in this state when claiming the credit, and who has not been a resident of this state at any time during the previous twelve-month period prior to establishing residency in this state.

c. “Public safety officer” means a peace officer as defined in [section 801.4](#) or a correctional officer.

2. The taxes imposed under [this subchapter](#), less the credits allowed under [section 422.12](#), shall be reduced by a public safety officer moving expense tax credit equal to the amount of moving expense incurred by the new resident in connection with taking full-time employment

as a public safety officer in this state, not to exceed a maximum amount of two thousand dollars per move.

3. Any credit in excess of the tax liability is refundable. In lieu of claiming a refund, the taxpayer may elect to have the overpayment shown on the taxpayer's final, completed return credited to the tax liability for the following tax year.

4. The credit under [this section](#) with respect to any moving expense shall be allowed during a tax year as follows:

a. For any moving expense paid or incurred prior to or during the tax year in which the new resident is employed full-time in the state, the tax year in which the full-time employment begins.

b. For any qualified moving expense paid or incurred after the tax year in which the full-time employment begins, the tax year in which the moving expense is paid or incurred.

5. A new resident is not eligible for the credit pursuant to [this section](#) to the extent the moving expenses were deducted for federal tax purposes.

6. The department of revenue shall adopt rules to administer [this section](#).

Sec. 7. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to January 1, 2024, for tax years beginning on or after that date.

Approved May 1, 2024