

**Iowa General Assembly  
Daily Bills, Amendments and Study  
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Senate File 574

H-8047

- 1 Amend Senate File 574, as passed by the Senate, as follows:  
2 1. Page 1, before line 1 by inserting:  
3                                   DIVISION \_\_\_\_  
4                                   MAJOR ECONOMIC GROWTH ATTRACTION PROGRAM  
5 2. Page 1, line 1, by striking <2023> and inserting <2024>  
6 3. Page 1, line 3, by striking <(1)>  
7 4. By striking page 1, line 5, through page 2, line 7, and  
8 inserting <farming if all of the requirements of section 15.498  
9 are met.>  
10 5. Page 2, line 8, by striking <15.281> and inserting  
11 <15.490>  
12 6. Page 2, line 11, by striking <15.282> and inserting  
13 <15.491>  
14 7. Page 2, after line 20 by inserting:  
15 <1A. "Agricultural land" means the same as defined in  
16 section 91.1.>  
17 8. Page 3, line 14, by striking <15.283> and inserting  
18 <15.492>  
19 9. Page 3, after line 14 by inserting:  
20 <10A. "Foreign adversary" means a foreign government or  
21 foreign non-government person as determined in 15 C.F.R. §7.4.  
22 10B. "Foreign adversary entity" means any of the following:  
23 a. A foreign business subject to the jurisdiction of or  
24 organized under the laws of a foreign adversary.  
25 b. A foreign business owned, directed, or controlled by a  
26 foreign adversary.>  
27 10. Page 3, line 27, by striking <15.285> and inserting  
28 <15.494>  
29 11. Page 4, line 6, by striking <15.285> and inserting  
30 <15.494>  
31 12. Page 4, line 11, by striking <located on a certified  
32 site>  
33 13. Page 4, line 31, by striking <15.283> and inserting  
34 <15.492>  
35 14. Page 5, line 1, before <certified> by inserting <site

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1 where the business has a controlling interest in or a  
2 15. Page 5, lines 1 and 2, by striking <acres that the  
3 authority has determined> and inserting <acres. The authority  
4 must determine a site>  
5 16. Page 6, by striking lines 20 through 22 and inserting  
6 <may be eligible to qualify for the program.>  
7 17. Page 6, line 27, by striking <tax incentives under>  
8 18. Page 7, line 31, by striking <15.284> and inserting  
9 <15.493>  
10 19. Page 8, by striking lines 14 and 15 and inserting  
11 <agricultural land holdings if all of the requirements of  
12 section 15.498 are met.>  
13 20. Page 8, line 16, by striking <15.285> and inserting  
14 <15.494>  
15 21. Page 9, line 23, by striking <15.286B> and inserting  
16 <15.497>  
17 22. Page 9, line 27, by striking <15.283> and inserting  
18 <15.492>  
19 23. Page 9, line 34, by striking <15.284> and inserting  
20 <15.493>  
21 24. Page 10, line 7, by striking <15.286> and inserting  
22 <15.495>  
23 25. Page 11, line 19, by striking <15.286A> and inserting  
24 <15.496>  
25 26. Page 11, line 23, by striking <in a certified site>  
26 27. Page 11, line 28, by striking <15.285> and inserting  
27 <15.494>  
28 28. Page 13, line 25, by striking <15.286B> and inserting  
29 <15.497>  
30 29. Page 13, line 27, by striking <subsection 2,>  
31 30. Page 13, line 28, by striking <15.285> and inserting  
32 <15.494>  
33 31. Page 13, line 31, by striking <15.285> and inserting  
34 <15.494>  
35 32. Page 14, lines 9 and 10, by striking <section 422.16,

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1 subsection 2,> and inserting <section 422.16>

2 33. Page 14, line 11, by striking <15.287> and inserting  
3 <15.498>

4 34. Page 14, by striking lines 13 through 16 and inserting:  
5 <1. The board may authorize an exemption to restrictions on  
6 agricultural land holdings for a foreign business if all of the  
7 following requirements are satisfied:

8 a. The foreign business qualifies as an eligible business  
9 pursuant to section 15.492.

10 b. As part of the application of the foreign business under  
11 section 15.493, the foreign business provides documentation  
12 to the authority, as deemed necessary by the authority, to  
13 establish that the foreign business is not associated with a  
14 foreign adversary or foreign adversary entity.

15 c. The agricultural land for which the exemption is provided  
16 is a mega site or included in a mega site.

17 d. The foreign business is not actively engaged in farming.>

18 35. Page 14, line 20, by striking <15.285> and inserting  
19 <15.494>

20 36. Page 14, line 33, by striking <15.288> and inserting  
21 <15.499>

22 37. Page 15, line 11, by striking <15.289> and inserting  
23 <15.500>

24 38. Page 15, line 26, by striking <15.290> and inserting  
25 <15.501>

26 39. Page 15, lines 29 and 30, by striking <section 9I.3,  
27 subsection 3, paragraph "f"> and inserting <this part>

28 40. Page 15, line 31, by striking <2026> and inserting  
29 <2027>

30 41. Page 15, after line 31 by inserting:

31 <Sec. \_\_\_\_ . EMERGENCY RULES. The authority shall adopt  
32 emergency rules under section 17A.4, subsection 3, and section  
33 17A.5, subsection 2, paragraph "b", to implement the provisions  
34 of this division of this Act within sixty business days of  
35 the effective date of this division of this Act and shall

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1 submit such rules to the administrative rules coordinator and  
2 the administrative code editor pursuant to section 17A.5,  
3 subsection 1, within the same period. The rules shall be  
4 effective immediately upon filing unless a later date is  
5 specified in the rules. Any rules adopted in accordance with  
6 this section shall also be published as a notice of intended  
7 action as provided in section 17A.4.

8 Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act, being  
9 deemed of immediate importance, takes effect upon enactment.

10 DIVISION \_\_\_\_

11 CERTIFIED SITE AND HIGH-QUALITY JOBS PROGRAMS — APPROPRIATION

12 Sec. \_\_\_\_ . 2023 Iowa Acts, chapter 110, section 15,  
13 subsection 1, paragraph a, subparagraph (1), is amended to read  
14 as follows:

15 (1) For the purposes of providing assistance as described in  
16 section 15.335B for the high quality jobs program:

17 ..... \$ 11,700,000

18 (a) From the moneys appropriated in this subparagraph, the  
19 economic development authority may use not more than \$1,000,000  
20 for purposes of providing infrastructure grants to main street  
21 communities under the main street Iowa program and may allocate  
22 not more than \$300,000 for the purposes of supporting statewide  
23 worker education and quality preapprenticeship programs.

24 (b) Notwithstanding section 15.335B, subsection 2, from the  
25 moneys appropriated in this subparagraph, \$300,000 is allocated  
26 to the economic development authority for certification  
27 costs associated with the authority's certified site program.  
28 Moneys allocated in this subparagraph division must be used to  
29 certify sites in counties with a population of less than 50,000  
30 according to the 2020 federal decennial census and to certify  
31 at least two sites in each congressional district.

32 Sec. \_\_\_\_ . EFFECTIVE DATE. This division of this Act, being  
33 deemed of immediate importance, takes effect upon enactment.>

34 42. Title page, by striking lines 1 through 3 and  
35 inserting <An Act relating to programs administered by the

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1 economic development authority by establishing the economic  
2 growth attraction program, modifying the certified site and  
3 high-quality jobs programs, making appropriations, providing  
4 penalties, and including effective date provisions.>

5 43. By renumbering, redesignating, and correcting internal  
6 references as necessary.

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COMMITTEE ON WAYS AND MEANS  
KAUFMANN of Cedar, Chairperson

Iowa General Assembly  
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House File 2457

H-8048

1 Amend House File 2457 as follows:

2 1. Page 2, line 9, by striking <2024> and inserting <2025>

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MATSON of Polk

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House File 2457

H-8049

1 Amend House File 2457 as follows:

2 1. Page 2, line 10, after <district> by inserting <and the  
3 authorities in charge of an accredited nonpublic school>

4 2. Page 2, line 13, after <district's> by inserting <and  
5 school's>

6 3. Page 2, line 35, after <districts> by inserting <and  
7 schools>

8 4. Page 3, line 10, after <incorporated.> by inserting  
9 <No later than the school year beginning July 1, 2024, the  
10 authorities in charge of an accredited nonpublic school shall  
11 incorporate education on the holocaust into professional  
12 development offered to teachers who provide instruction in  
13 courses into which student instruction in accordance with  
14 subsection 3 is incorporated.>

15 5. Page 3, line 11, after <districts> by inserting <and  
16 schools>

17 6. Page 3, line 18, after <districts> by inserting <and  
18 schools>

19 7. Title page, line 2, after <districts> by inserting <and  
20 accredited nonpublic schools>

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MATSON of Polk

Iowa General Assembly  
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House File 2492

H-8050

1 Amend the amendment, H-8022, to House File 2492, as follows:  
2 1. Page 1, after line 7 by inserting:  
3 <\_\_\_. Page 2, by striking lines 16 and 17 and inserting  
4 <testing has demonstrated clinical utility, or when the  
5 biomarker testing is considered to be a medically necessary  
6 service for coverage pursuant to subsection 5, paragraph "b",  
7 provided that biomarker test results that provide information  
8 that is used in the formulation of a treatment or monitoring  
9 strategy that informs a covered person's outcome and impacts  
10 the clinical decision shall be considered medically necessary  
11 services pursuant to subsection 5, paragraph "b", including but  
12 not limited to any of the following:>>  
13 2. By renumbering as necessary.

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LOHSE of Polk

Iowa General Assembly  
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House File 2278

H-8051

1 Amend House File 2278 as follows:

2 1. Page 1, after line 31 by inserting:

3 <(3) Notwithstanding subparagraph (1) or (2), a receiving  
4 district may send school vehicles into the district of  
5 residence of the pupil using the open enrollment option under  
6 this section, for the purpose of transporting the pupil to and  
7 from school in the receiving district, if the boards of both  
8 the sending and receiving districts agree to this arrangement.>

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P. THOMPSON of Boone

Iowa General Assembly  
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House File 2623

H-8052

1 Amend House File 2623 as follows:

2 1. Page 6, by striking lines 27 through 29 and inserting:

3 ~~<f. Preserve the choice of~~ Ensure that ~~the patient to~~  
4 have patient's participation in the Iowa health information  
5 network, including having the patient's health information and  
6 data available through the record locator service, is strictly  
7 voluntary and requires the patient's affirmative agreement to  
8 participate.>

9 2. Page 14, line 33, by striking ~~<decline>~~ and inserting  
10 <decline opt in to the>

11 3. Page 15, line 2, by striking ~~<declining to exchange>~~  
12 and inserting <declining to exchange refusing to opt in to the  
13 exchange of>

14 4. Page 15, line 5, by striking ~~<decline>~~ and inserting  
15 <decline opt in to>

16 5. Page 15, line 9, by striking ~~<decline>~~ and inserting  
17 <decline refuse to opt in to>

18 6. Page 15, line 12, by striking ~~<decline>~~ and inserting  
19 <decline refuse to opt in to>

20 7. Page 15, line 19, by striking ~~<declines>~~ and inserting  
21 <declines refuses to opt in to>

22 8. Page 15, line 22, by striking ~~<decline>~~ and inserting  
23 <decline opt out of>

24 9. Page 16, after line 35 by inserting:

25 <8. Health information and data under the purview of the  
26 Iowa health information network, the designated entity, or the  
27 governing board shall not be used by, or sold, transferred, or  
28 disseminated to an entity other than a participant, and shall  
29 not be used in any manner for a purpose not expressly specified  
30 under this chapter, with or without remuneration.>

31 10. Page 17, line 1, by striking ~~<8.>~~ and inserting ~~<8- 9.>~~

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ANDREWS of Polk

Iowa General Assembly  
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House File 2584

H-8053

1 Amend House File 2584 as follows:

2 1. Page 2, after line 22 by inserting:

3 <(c) The psychological and physical consequences of  
4 surgical or chemical abortion including but not limited to  
5 increased cancer risk, depression, regret, guilt, shame, anger,  
6 anxiety, incomplete abortion requiring surgical intervention,  
7 scar tissue formation, infertility, and further complications  
8 in childbirth.>

9 2. By renumbering, redesignating, and correcting internal  
10 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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BRADLEY of Jones

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SHIPLEY of Van Buren

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

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GOLDING of Linn

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CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

Iowa General Assembly  
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House File 2584

H-8054

1 Amend House File 2584 as follows:

2 1. Page 2, after line 22 by inserting:

3 <(c) Alternatives to surgical or chemical abortion  
4 including but not limited to adoption, abstinence, support  
5 groups for new mothers, private charitable services, private  
6 birthing centers, private and government-provided nutritional  
7 and financial assistance, and family counseling.>

8 2. By renumbering, redesignating, and correcting internal  
9 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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BRADLEY of Jones

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

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GOLDING of Linn

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CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

Iowa General Assembly  
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House File 2584

H-8055

1 Amend House File 2584 as follows:

2 1. Page 3, after line 23 by inserting:

3 <d. Failing to request that any third party accompanying  
4 the person requesting the dispensing of a self-administered  
5 hormonal contraceptive disclose whether such third party is  
6 engaged in pimping as described in section 725.2.>

7 2. By renumbering, redesignating, and correcting internal  
8 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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BRADLEY of Jones

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

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GOLDING of Linn

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CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

Iowa General Assembly  
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House File 2584

H-8056

1 Amend House File 2584 as follows:

2 1. Page 3, after line 23 by inserting:

3 <d. Failing to inquire as to whether the person requesting  
4 the dispensing of the self-administered hormonal contraceptive  
5 is represented by or associated with a person engaged in  
6 pimping as described in section 725.2.>

7 2. By renumbering, redesignating, and correcting internal  
8 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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BRADLEY of Jones

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

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GOLDING of Linn

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CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

Iowa General Assembly  
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House File 2584

H-8057

1 Amend House File 2584 as follows:

2 1. Page 3, after line 23 by inserting:

3 <d. Dispensing a self-administered hormonal contraceptive  
4 to any person when the pharmacist knows, should have known,  
5 suspects, or should have suspected that the person for whom the  
6 contraceptive is dispensed is connected with a person engaged  
7 in pimping as described in section 725.2.>

8 2. By renumbering, redesignating, and correcting internal  
9 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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SHIPLEY of Van Buren

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BRADLEY of Jones

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

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CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

Iowa General Assembly  
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House File 2584

H-8058

1 Amend House File 2584 as follows:

2 1. Page 3, after line 23 by inserting:

3 <d. Failing to request that any third party engaged in  
4 pimping as described in section 725.2 who is accompanying  
5 the person requesting the dispensing of a self-administered  
6 hormonal contraceptive complete a registration form created  
7 by the department and pay a ten-dollar excise tax for the  
8 registration.>

9 2. Title page, line 1, after <contraceptives> by inserting  
10 <, and providing an excise tax>

11 3. By renumbering, redesignating, and correcting internal  
12 references as necessary.

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THOMSON of Floyd

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DIEKEN of O'Brien

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STOLTENBERG of Scott

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SHERMAN of Iowa

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M. THOMPSON of Wright

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BRADLEY of Jones

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CISNEROS of Muscatine

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GERHOLD of Benton

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JENEARY of Plymouth

---

CARLSON of Monona

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OSMUNDSON of Clayton

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HAYES of Mahaska

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House File 2424

H-8059

1 Amend House File 2424 as follows:

2 1. Page 1, line 18, by striking <thirty-five> and inserting  
3 <fifty>

4 2. Page 2, line 12, by striking <ten> and inserting <fifty>

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SHIPLEY of Van Buren

Iowa General Assembly  
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Senate Amendment to  
House File 555

H-8060

- 1 Amend House File 555, as passed by the House, as follows:  
2 1. Page 1, by striking lines 11 and 12.  
3 2. Page 1, line 20, by striking <2023> and inserting <2024>  
4 3. Page 1, line 31, by striking <2023> and inserting <2024>  
5 4. Page 1, line 34, after <drug> by inserting <, biological  
6 product, or device>  
7 5. Page 1, line 35, before <with> by inserting <or device>  
8 6. Page 2, line 1, after <drug> by inserting <, biological  
9 product, or device>  
10 7. Page 2, line 3, by striking <2023> and inserting <2024>  
11 8. Page 3, line 20, by striking <2023> and inserting <2024>  
12 9. Page 4, line 7, by striking <2023> and inserting 2024>  
13 10. Page 4, by striking lines 21 through 29.  
14 11. Page 4, line 30, by striking <2023> and inserting <2024>  
15 12. Page 5, line 4, by striking <2023> and inserting <2024>  
16 13. Page 5, line 9, by striking <2023> and inserting <2024>  
17 14. Page 5, line 10, by striking <2023> and inserting <2024>  
18 15. Page 5, by striking lines 12 through 17.  
19 16. Page 5, line 18, by striking <2023> and inserting <2024>  
20 17. Page 6, line 3, by striking <2023> and inserting <2024>  
21 18. Page 6, line 11, by striking <2023> and inserting <2024>  
22 19. Page 6, line 29, by striking <2023> and inserting <2024>  
23 20. Page 7, line 8, by striking <2023> and inserting <2024>  
24 21. Page 7, line 18, by striking <2023> and inserting <2024>  
25 22. Page 7, line 25, by striking <2023> and inserting <2024>  
26 23. Page 7, line 31, by striking <2023> and inserting <2024>  
27 24. Page 8, line 17, by striking <2023> and inserting <2024>  
28 25. Page 8, line 30, by striking <2023> and inserting <2024>  
29 26. Page 9, line 5, by striking <2023> and inserting <2024>  
30 27. Page 9, line 27, by striking <2023> and inserting <2024>  
31 28. Page 10, line 2, after <board.> by inserting <The board  
32 shall not develop or approve a statewide protocol permitting a  
33 pharmacist to order and administer any drug intended to induce  
34 an abortion as defined in section 146.1.>  
35 29. By striking page 10, line 3, through page 11, line 31,

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1 and inserting:

2 <Sec. \_\_\_\_\_. Section 155A.46, subsection 1, Code 2024, is  
3 amended to read as follows:

4 1. A pharmacist may, pursuant to statewide protocols  
5 developed and approved by the board in consultation with  
6 the department of health and human services and consistent  
7 with subsection 2, order and administer an immunization or  
8 vaccination. Each protocol, as established by rule, may  
9 define the immunization or vaccination allowed to be ordered  
10 and administered, any training or qualification required to  
11 implement the protocol, and any additional requirements deemed  
12 appropriate by the board.

13 ~~a. A pharmacist may, pursuant to statewide protocols~~  
14 ~~developed by the board in consultation with the department of~~  
15 ~~health and human services and consistent with [subsection 2,](#)~~  
16 order and administer the following to patients ages eighteen  
17 years and older:

18 ~~(1) Opioid antagonists for overdose reversals.~~

19 ~~(2) Nicotine replacement tobacco cessation products.~~

20 ~~(3)~~ (1) An immunization or vaccination recommended by  
21 the United States centers for disease control and prevention  
22 advisory committee on immunization practices in its approved  
23 vaccination schedule for adults.

24 ~~(4)~~ (2) An immunization or vaccination recommended by the  
25 United States centers for disease control and prevention for  
26 international travel.

27 ~~(5)~~ (3) A Tdap (tetanus, diphtheria, acellular pertussis)  
28 vaccination in a booster application.

29 ~~(6)~~ (4) Other emergency immunizations or vaccinations in  
30 response to a public health emergency.

31 ~~(7)~~ (5) An immunization or vaccination for COVID-19 as  
32 defined in [section 686D.2](#).

33 ~~b. A pharmacist may, pursuant to statewide protocols~~  
34 ~~developed by the board in consultation with the department of~~  
35 ~~health and human services and consistent with [subsection 2,](#)~~

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1 order and administer the following to patients ages six months  
2 and older:

3 (1) ~~A vaccine~~ An immunization or ~~immunization~~ vaccination  
4 for influenza.

5 (2) Other emergency immunizations or vaccines in response  
6 to a public health emergency.

7 *c.* A pharmacist may, pursuant to statewide protocols  
8 developed by the board in consultation with the department  
9 of health and human services and consistent with subsection  
10 2, order and administer the final two doses in a course of  
11 vaccinations for HPV to patients ages eleven years and older.

12 *d.* Prior to the ordering and administration of a ~~vaccination~~  
13 an immunization or ~~immunization~~ vaccination authorized by  
14 this subsection, pursuant to statewide protocols, a licensed  
15 pharmacist shall consult and review the statewide immunization  
16 registry or health information network. The board shall  
17 adopt rules requiring the reporting of the administration of  
18 ~~vaccines and immunizations~~ and vaccinations authorized by this  
19 subsection to a patient's primary health care provider, primary  
20 physician, and a statewide immunization registry or health  
21 information network.

22 ~~*e.* A pharmacist may, pursuant to statewide protocols~~  
23 ~~developed by the board in consultation with the department of~~  
24 ~~health and human services and consistent with~~ subsection 2,  
25 ~~order and administer the following to patients ages six years~~  
26 ~~and older:~~

27 ~~(1) Point of care testing and treatment for influenza,~~  
28 ~~streptococcus A, and COVID-19 as defined in~~ section 686D.2 ~~at~~  
29 ~~the point of interaction between a pharmacist and a patient.~~

30 ~~(2) Point of care testing at the point of interaction~~  
31 ~~between a pharmacist and a patient in response to a public~~  
32 ~~health emergency.>~~

33 30. Page 11, line 32, by striking <2023> and inserting  
34 <2024>

35 31. Page 12, line 4, by striking <2023> and inserting <2024>

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- 1 32. Page 12, after line 10 by inserting:  
2 <Sec. \_\_\_\_\_. Section 514F.7, subsection 4, paragraph a, Code  
3 2024, is amended to read as follows:  
4 a. Prevent a health carrier, health benefit plan, or  
5 utilization review organization from requiring a covered person  
6 to try a prescription drug with the same generic name and  
7 demonstrated bioavailability or a biological product that is an  
8 interchangeable biological product ~~pursuant to section 155A.32~~  
9 as defined in section 155A.3 prior to providing coverage for  
10 the equivalent branded prescription drug.>  
11 33. Page 12, line 11, after <155A.6B,> by inserting  
12 <155A.11,>  
13 34. Page 12, line 12, by striking <2023> and inserting  
14 <2024>  
15 35. By renumbering, redesignating, and correcting internal  
16 references as necessary.

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House File 2543

H-8061

1 Amend House File 2543 as follows:

2 1. Page 4, line 23, after <3.> by inserting <a.>

3 2. Page 4, after line 28 by inserting:

4 <b. If more than one charter school established pursuant  
5 to chapter 256E located within a school district exercises the  
6 right of first refusal established under paragraph "a", the  
7 right of first refusal established under paragraph "a" shall be  
8 void, and the board of directors of the school district shall  
9 establish a competitive bidding process that is open to the  
10 public to sell or lease the underutilized property or vacant  
11 property.>

12 3. Page 5, line 1, after <property,> by inserting <or the  
13 sale or lease of property using a competitive bidding process,>

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CAHILL of Marshall

Iowa General Assembly  
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House File 2559

H-8062

1 Amend House File 2559 as follows:

2 1. Page 1, by striking line 5 and inserting <provided by an  
3 ~~employing agency of the attorney general~~>

4 2. Page 1, by striking lines 13 through 19 and inserting  
5 <be incurred or imposed for such action. Investigative  
6 information in the possession of the academy, excluding  
7 information protected by chapter 80F, shall be reported to the  
8 proper law enforcement agency if a crime has been committed.  
9 A final written decision and finding of fact of the council  
10 in a disciplinary proceeding or an informal stipulation and  
11 settlement agreement are public records.>

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RINKER of Des Moines

Iowa General Assembly  
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House File 2486

H-8063

1 Amend House File 2486 as follows:

2 1. Page 1, line 8, after <period.> by inserting <A licensing  
3 board may adopt rules specifying types of continuing education  
4 credits earned in a renewal period that cannot be applied to  
5 the continuing education requirements for the following renewal  
6 period.>

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FRY of Clarke

Iowa General Assembly  
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House File 2514

H-8064

1 Amend House File 2514 as follows:

2 1. Page 2, line 12, after <ballot.> by inserting <The board  
3 shall apply the same percentage of annual salary adjustment  
4 to the auditor, treasurer, recorder, county attorney, and  
5 supervisor positions.>

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DUNWELL of Jasper

Iowa General Assembly  
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House File 2398

H-8065

1 Amend House File 2398 as follows:

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

3 <Section 1. Section 63.11, Code 2024, is amended to read as  
4 follows:

5 **63.11 Oath on bond.**

6 Every Except a secretary and treasurer under chapter 291,  
7 every civil officer who is required to give bond shall take and  
8 subscribe the oath provided for in [section 63.10](#), on the back  
9 of the bond, or on a paper attached thereto, to be certified by  
10 the officer administering it.>

11 2. Page 1, after line 33 by inserting:

12 <Sec. \_\_\_\_\_. Section 260C.12, subsection 1, Code 2024, is  
13 amended to read as follows:

14 1. The board of directors of the merged area shall organize  
15 at the first regular meeting following the regular school  
16 election or at a special meeting called by the secretary of the  
17 board to organize the board in advance of the first regular  
18 meeting after the canvass for the regular school election.  
19 Organization of the board shall be effected by the election  
20 of a president and other officers from the board membership  
21 as board members determine. The board of directors shall  
22 appoint a secretary and a treasurer who shall each give bond  
23 or be covered by an insurance policy as prescribed in section  
24 291.2 and who shall each receive the salary determined by  
25 the board. The secretary and treasurer shall perform duties  
26 under [chapter 291](#) and additional duties the board of directors  
27 deems necessary. However, the board may appoint one person to  
28 serve as the secretary and treasurer. If one person serves  
29 as the secretary and treasurer, only one bond or insurance  
30 policy is necessary for that person. The frequency of meetings  
31 other than organizational meetings shall be as determined by  
32 the board of directors but the president or a majority of the  
33 members may call a special meeting at any time.

34 Sec. \_\_\_\_\_. Section 279.3, subsection 2, Code 2024, is amended  
35 to read as follows:

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1        2. These officers shall be appointed from outside the  
2 membership of the board and the appointment and qualification  
3 shall be entered of record in the minutes of the secretary.  
4 They shall qualify within ten days following appointment by  
5 taking the oath of office in the manner required by section  
6 277.28 and filing a bond or obtaining an insurance policy as  
7 required by [section 291.2](#) and shall hold office until their  
8 successors are appointed and qualified.

9        Sec. \_\_\_\_\_. Section 291.2, Code 2024, is amended to read as  
10 follows:

11        **291.2 Bonds or insurance of secretary and treasurer.**

12        The secretary and treasurer, within ten days after  
13 appointment and before entering upon the duties of the office,  
14 shall execute to the school corporation a surety bond, or shall  
15 be covered by an insurance policy, in an amount sufficient  
16 to cover current operations as determined by the board. All  
17 such bonds or insurance policies shall be continued to the  
18 faithful discharge of the duties of the office. The amount and  
19 sufficiency of all surety bonds or insurance policies shall be  
20 determined and approved by the board and shall be filed with  
21 the president. The cost of the surety bond or insurance policy  
22 shall be paid by the school corporation. If a single person  
23 serves as secretary and treasurer, pursuant to [section 279.3](#)  
24 or [260C.12](#), only one bond or insurance policy is necessary for  
25 that person. The secretary and treasurer may give bond under  
26 a single bond, or be covered by an insurance policy, covering  
27 other employees of the district.

28        Sec. \_\_\_\_\_. Section 291.3, Code 2024, is amended to read as  
29 follows:

30        **291.3 Cost of bond or insurance policy.**

31        If the bond or insurance policy of an association or  
32 corporation as surety or insurance is furnished, the reasonable  
33 cost of such bond or insurance policy may be paid by the school  
34 corporation.

35        Sec. \_\_\_\_\_. Section 291.4, Code 2024, is amended to read as

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1 follows:

2     **291.4 Oath.**

3     ~~Each~~ The secretary and treasurer shall take the oath  
4 required of civil officers, ~~which shall be endorsed upon the~~  
5 ~~bond~~, and shall complete the qualification within ten days.

6     Sec. \_\_\_\_\_. Section 291.5, Code 2024, is amended to read as  
7 follows:

8     **291.5 Action on bond or insurance policy.**

9     In case of a breach of the bond or insurance policy, the  
10 president shall bring action thereon in the name of the school  
11 corporation.>

12     3. By renumbering as necessary.

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GOLDING of Linn

Iowa General Assembly  
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House File 2424

H-8066

1 Amend House File 2424 as follows:

2 1. Page 2, after line 20 by inserting:

3 <Sec. \_\_\_\_\_. Section 321.34, Code 2024, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 11F. *Rainbow plates.*

6 *a.* Upon application and payment of the proper fees, the  
7 director may issue rainbow plates to the owner of a motor  
8 vehicle subject to registration under section 321.109,  
9 subsection 1, autocycle, motor truck, motor home, multipurpose  
10 vehicle, motorcycle, trailer, or travel trailer.

11 *b.* Rainbow plates shall be designed by the department. The  
12 background shall be white and feature a rainbow. The plate's  
13 numbers and letters shall be black.

14 *c.* The special rainbow fee for letter-number designated  
15 rainbow plates is thirty-five dollars. An applicant may  
16 obtain personalized rainbow plates upon payment of the fee for  
17 personalized plates as provided in subsection 5, which is in  
18 addition to the special rainbow fee.

19 *d.* The fees collected by the director under this subsection  
20 shall be paid monthly to the treasurer of state and deposited  
21 in the road use tax fund. The treasurer of state shall  
22 transfer monthly from the statutory allocations fund created  
23 under section 321.145, subsection 2, to the general fund of the  
24 state the amount of the special fees collected in the previous  
25 month for rainbow plates. Such moneys are appropriated to  
26 the Iowa civil rights commission to distribute in the form of  
27 grants to provide education and training regarding unfair or  
28 discriminatory practices and ways to deter such practices.  
29 Notwithstanding section 8.33, moneys appropriated under this  
30 subsection shall not revert to the general fund of the state.

31 *e.* Upon receipt of the special registration plates, the  
32 applicant shall surrender the current registration plates to  
33 the county treasurer. The county treasurer shall validate  
34 the special registration plates in the same manner as regular  
35 registration plates are validated under this section. The

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1 annual special rainbow plate fee for letter-number designated  
2 plates is ten dollars which shall be paid in addition to  
3 the regular annual registration fee. The annual fee for  
4 personalized rainbow plates is five dollars which shall be paid  
5 in addition to the annual special rainbow fee and the regular  
6 annual registration fee. The annual special rainbow fee shall  
7 be credited as provided under paragraph "d".

8 *f.* The department shall not condition the issuance of  
9 rainbow plates on the receipt of any number of orders for  
10 rainbow plates.>

11 2. Page 2, line 31, by striking <and Gadsden flag> and  
12 inserting <Gadsden flag, and rainbow>

13 3. Page 3, line 3, by striking <and Gadsden flag> and  
14 inserting <Gadsden flag, and rainbow>

15 4. Title page, by striking line 1 and inserting <An Act  
16 relating to special registration plates, including Gadsden flag  
17 and rainbow plates, and making appropriations.>

18 5. By renumbering as necessary.

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B. MEYER of Polk

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House File 2424

H-8067

1 Amend House File 2424 as follows:

2 1. Page 2, after line 20 by inserting:

3 <Sec. \_\_\_\_\_. Section 321.34, Code 2024, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 11F. *United States capitol police plates.*

6 a. Upon application and payment of the proper fees, the  
7 director may issue United States capitol police plates,  
8 commemorating the efforts by the capitol police and other law  
9 enforcement officers to defend the United States capitol on  
10 January 6, 2021, to the owner of a motor vehicle subject to  
11 registration under section 321.109, subsection 1, autocycle,  
12 motor truck, motor home, multipurpose vehicle, motorcycle,  
13 trailer, or travel trailer.

14 b. United States capitol police plates shall be designed  
15 by the department. The background shall be white. The left  
16 side of the plate must depict the emblem of the United States  
17 capitol police. The plate's numbers and letters shall be blue.

18 c. The special United States capitol police fee for  
19 letter-number designated United States capitol police plates  
20 is thirty-five dollars. An applicant may obtain personalized  
21 United States capitol police plates upon payment of the fee  
22 for personalized plates as provided in subsection 5, which is  
23 in addition to the special United States capitol police fee.  
24 Personalized plates authorized by this subsection shall be  
25 limited to no more than five numerals, letters, or combinations  
26 of numerals and letters.

27 d. The fees collected by the director under this subsection  
28 shall be paid monthly to the treasurer of state and deposited  
29 in the road use tax fund. The treasurer of state shall  
30 transfer monthly from the statutory allocations fund created  
31 under section 321.145, subsection 2, to the public safety  
32 survivor benefits fund created in section 80.47 the amount of  
33 the special fees collected in the previous month for United  
34 States capitol police plates.

35 e. Upon receipt of the special registration plates, the

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1 applicant shall surrender the current registration plates to  
2 the county treasurer. The county treasurer shall validate  
3 the special registration plates in the same manner as regular  
4 registration plates are validated under this section.  
5 The annual special United States capitol police fee for  
6 letter-number designated plates is ten dollars which shall be  
7 paid in addition to the regular annual registration fee. The  
8 annual fee for personalized United States capitol police plates  
9 is five dollars which shall be paid in addition to the annual  
10 special United States capitol police fee and the regular annual  
11 registration fee. The annual special United States capitol  
12 police fee shall be credited as provided under paragraph "d".

13 *f.* The department shall not condition the issuance of United  
14 States capitol police plates on the receipt of any number of  
15 orders for United States capitol police plates.>

16 2. Page 3, line 3, by striking <and Gadsden flag> and  
17 inserting <Gadsden flag, and United States capitol police>

18 3. Title page, by striking line 1 and inserting <An Act  
19 relating to special registration plates, including Gadsden flag  
20 and United States capitol police plates.>

21 4. By renumbering as necessary.

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B. MEYER of Polk

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House Joint Resolution 7

H-8068

1 Amend House Joint Resolution 7 as follows:

2 1. Page 1, after line 9 by inserting:

3 <BE IT FURTHER RESOLVED, That a delegate from Iowa to a  
4 convention called under the provisions of Article V of the  
5 Constitution of the United States pursuant to this application  
6 shall vote in favor of any proposed amendment that would ensure  
7 that residents of Iowa have access to in vitro fertilization  
8 procedures without interference from the state or federal  
9 government; and

10 BE IT FURTHER RESOLVED, That a delegate from Iowa to a  
11 convention called under the provisions of Article V of the  
12 Constitution of the United States pursuant to this application  
13 shall vote against any proposed amendment that would  
14 prevent the residents of Iowa from having access to in vitro  
15 fertilization procedures without interference from the state or  
16 federal government; and>

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MATSON of Polk

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House File 2311

H-8069

1 Amend House File 2311 as follows:

2 1. Page 1, after line 26 by inserting:

3 <2. Notwithstanding subsection 1, a commissioner or interim  
4 commissioner shall cast a vote in support of any proposal that  
5 would ensure that residents of Iowa have access to in vitro  
6 fertilization procedures without interference from the state or  
7 federal government and shall cast a vote against any proposal  
8 that could limit access to in vitro fertilization procedures.>

9 2. Page 1, line 27, by striking <2.> and inserting <3.>

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MATSON of Polk

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House File 2311

H-8070

1 Amend House File 2311 as follows:

2 1. Page 1, line 26, after <action> by inserting <, or by  
3 voting to approve an action that could lead to cuts in social  
4 security or Medicare>

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ZABNER of Johnson

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House File 2424

H-8071

1 Amend House File 2424 as follows:

2 1. Page 2, after line 20 by inserting:

3 <Sec. \_\_\_\_ . Section 321.37, subsection 3, Code 2024, is  
4 amended to read as follows:

5 3. ~~It is unlawful for the~~ The owner of a vehicle ~~to~~ shall  
6 not place ~~any~~ a frame around or over ~~the~~ a registration plate  
7 which does not permit full view of all numerals and letters  
8 printed on the registration plate, other than the name of the  
9 county.>

10 2. Title page, line 1, before <Gadsden> by inserting  
11 <vehicle registration plates, including registration plate  
12 frames and>

13 3. By renumbering as necessary.

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OLSON of Polk

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House File 2579

H-8072

1 Amend House File 2579 as follows:

2 1. Page 3, after line 8 by inserting:

3 <Sec. \_\_\_\_ . Section 321.37, subsection 3, Code 2024, is  
4 amended to read as follows:

5 3. ~~It is unlawful for the~~ The owner of a vehicle ~~to~~ shall  
6 not place ~~any~~ a frame around or over ~~the~~ a registration plate  
7 which does not permit full view of all numerals and letters  
8 printed on the registration plate, other than the name of the  
9 county.>

10 2. Title page, line 1, before <personalized> by inserting  
11 <vehicle registration plates, including registration plate  
12 frames and>

13 3. By renumbering as necessary.

---

OLSON of Polk

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**House File 2629 - Introduced**

HOUSE FILE 2629  
BY COMMITTEE ON STATE  
GOVERNMENT

(SUCCESSOR TO HF 83)

**A BILL FOR**

1 An Act providing for the direct shipment of alcoholic liquor  
2 and including effective date provisions.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 123.28, subsection 5, Code 2023, is  
2 amended to read as follows:

3 5. **This section** does not affect the right of a retail  
4 alcohol license holder to purchase, possess, or transport  
5 alcoholic liquors subject to **this chapter**. In addition, this  
6 section shall not impact the direct shipment of alcoholic  
7 liquor as regulated by section 123.42A.

8 Sec. 2. Section 123.32, subsection 1, paragraph b, Code  
9 2023, is amended by adding the following new subparagraph:

10 NEW SUBPARAGRAPH. (4A) An alcoholic liquor direct shipper  
11 license as provided in section 123.42A.

12 Sec. 3. Section 123.32, subsection 1, paragraph b,  
13 subparagraph (10), Code 2023, is amended to read as follows:

14 (10) ~~A wine~~ An alcoholic beverage carrier permit as provided  
15 in **section 123.188**.

16 Sec. 4. Section 123.41, subsection 1, Code 2023, is amended  
17 to read as follows:

18 1. Each completed application to obtain or renew a  
19 manufacturer's license shall be submitted to the division  
20 electronically, or in a manner prescribed by the administrator,  
21 and shall be accompanied by a fee of three hundred dollars  
22 payable to the division. The administrator may in accordance  
23 with **this chapter** grant and issue to a manufacturer a  
24 manufacturer's license, valid for a one-year period after date  
25 of issuance, which shall allow the manufacture, storage, and  
26 ~~wholesale disposition~~ and sale of alcoholic liquors to the  
27 division and to customers outside of the state pursuant to the  
28 laws of that jurisdiction.

29 Sec. 5. Section 123.41, Code 2023, is amended by adding the  
30 following new subsection:

31 NEW SUBSECTION. 1A. A manufacturer of alcoholic liquor  
32 may ship alcoholic liquor in closed containers to individual  
33 purchasers inside this state by obtaining an alcoholic liquor  
34 direct shipper license pursuant to section 123.42A.

35 Sec. 6. NEW SECTION. **123.42A Direct shipment of alcoholic**

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1 liquor — license and requirements.

2 1. An alcoholic liquor manufacturer licensed or permitted  
3 pursuant to laws regulating alcoholic beverages in this state  
4 or another state may apply for an alcoholic liquor direct  
5 shipper license, as provided in this section. For the purposes  
6 of this section, an *“alcoholic liquor manufacturer”* means a  
7 business with an operating still which distills spirits, barrel  
8 matures spirits for a period of two years on the licensed  
9 premises of the distillery where matured, or blends or mixes  
10 spirits comprised solely of spirits distilled or barrel matured  
11 for a period of two years on the licensed premises of the  
12 distillery.

13 2. a. Only an alcoholic liquor manufacturer that holds  
14 an alcoholic liquor direct shipper license issued pursuant to  
15 this section shall sell alcoholic liquor at retail for direct  
16 shipment to any person within this state. This section shall  
17 not prohibit an authorized retail licensee or permittee from  
18 delivering alcoholic liquor pursuant to section 123.46A.

19 b. An alcoholic liquor manufacturer applying for an  
20 alcoholic liquor direct shipper license shall submit an  
21 application for the license electronically, or in a manner  
22 prescribed by the administrator, accompanied by a true copy  
23 of the manufacturer’s current alcoholic beverage license or  
24 permit issued by the state where the manufacturer is primarily  
25 located, a copy of the manufacturer’s basic permit issued by  
26 the alcohol and tobacco tax and trade bureau of the United  
27 States department of the treasury, and documents filed by the  
28 manufacturer with the alcohol and tobacco tax and trade bureau  
29 of the United States department of the treasury that show the  
30 total number of proof gallons of distilled spirits produced and  
31 manufactured by the manufacturer for the preceding calendar  
32 year.

33 c. An application submitted pursuant to paragraph *“b”* shall  
34 be accompanied by a license fee in the amount of twenty-five  
35 dollars.

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1     *d.* A license issued pursuant to this section may be  
2 renewed annually by submitting a renewal application with the  
3 administrator in a manner prescribed by the administrator,  
4 accompanied by the twenty-five dollar license fee.

5     3. The direct shipment of alcoholic liquor pursuant to this  
6 section shall be subject to the following requirements and  
7 restrictions:

8     *a.* Alcoholic liquor shall only be shipped to a resident of  
9 this state who is at least twenty-one years of age, for the  
10 resident's personal use and consumption and not for resale as  
11 follows:

12     (1) An alcoholic liquor direct shipper licensee may sell  
13 and ship alcoholic liquor to any person who is at least  
14 twenty-one years of age for personal use and not for resale if  
15 the licensee produces in, or imports into, the United States  
16 one hundred fifty thousand proof gallons or fewer of distilled  
17 spirits per calendar year.

18     (2) An alcoholic liquor direct shipper licensee may sell and  
19 ship up to nine liters of alcoholic liquor per calendar year to  
20 any person who is at least twenty-one years of age for personal  
21 use and not for resale if the licensee produces in, or imports  
22 into, the United States more than one hundred fifty thousand  
23 proof gallons of distilled spirits per calendar year.

24     *b.* Alcoholic liquor subject to direct shipping shall be  
25 properly registered with the federal alcohol and tobacco tax  
26 and trade bureau, and manufactured on the licensed premises of  
27 the alcoholic liquor direct shipper licensee.

28     *c.* Alcoholic liquor subject to direct shipping shall  
29 be properly registered with the division. Products which  
30 are not listed for sale by the division must be registered  
31 electronically with the division for direct shipping. This  
32 registration will include the name of the manufacturer, the  
33 name of the brand, the standard of fill, the wholesale price,  
34 and other information as requested by the division. The  
35 registration shall be updated as necessary to ensure the

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1 division possesses an accurate, current registration.

2 *d.* All containers of alcoholic liquor shipped directly to a  
3 resident of this state shall be conspicuously labeled with the  
4 words "CONTAINS ALCOHOL: SIGNATURE OF PERSON AGE 21 OR OLDER  
5 REQUIRED FOR DELIVERY" or shall be conspicuously labeled with  
6 alternative wording preapproved by the administrator.

7 *e.* All containers of alcoholic liquor shipped directly  
8 to a resident of this state shall be shipped by a holder of  
9 an alcoholic beverage carrier permit as provided in section  
10 123.188.

11 *f.* Shipment of alcoholic liquor pursuant to this subsection  
12 does not require a refund value for beverage container control  
13 purposes under chapter 455C.

14 4. An alcoholic liquor direct shipper licensee shipping  
15 alcoholic liquor to this state shall remit the following amount  
16 to the division in a manner as directed by the division:

17 *a.* For alcoholic liquor that is listed for sale by the  
18 division, an amount equivalent to fifty percent of the listed  
19 wholesale price.

20 *b.* For alcoholic liquor that is not listed for sale  
21 by the division, an amount equivalent to fifty percent of  
22 the wholesale price as registered with the division under  
23 subsection 3.

24 5. Each alcoholic liquor direct shipper licensee shall make  
25 a report under oath to the division electronically, or in a  
26 manner prescribed by the administrator, on or before the tenth  
27 day of each month, which includes the following information:

28 *a.* The products and quantities shipped directly to residents  
29 of this state in the preceding month.

30 *b.* The name and address of the individuals to whom the  
31 alcoholic liquor was sold in each sale.

32 *c.* The wholesale price of the alcoholic liquor sold.

33 *d.* The purchase price of the alcoholic liquor sold and  
34 the amount of taxes charged to the individual purchasing the  
35 alcoholic liquor.

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1 e. The alcoholic beverage carrier permittee who delivered  
2 the shipment.

3 f. All documents filed by the alcoholic liquor direct  
4 shipper licensee with the alcohol and tobacco tax and trade  
5 bureau of the United States department of treasury for the  
6 preceding month, including all production, storage, and  
7 processing reports.

8 6. The license holder at the time of filing the report as  
9 required by subsection 5 shall pay to the division the amount  
10 as required pursuant to subsection 4. A penalty of ten percent  
11 of the amount due shall be assessed and collected if the report  
12 required to be filed pursuant to this section and the amount  
13 required to be paid as provided by subsection 4 is not filed  
14 and the amount paid within the time required by this section.

15 7. An alcoholic liquor direct shipper licensee shall be  
16 deemed to have consented to the jurisdiction of the division or  
17 any other agency or court in this state concerning enforcement  
18 of this section and any related laws, rules, or regulations. A  
19 license holder shall allow the division to perform an audit of  
20 shipping records upon request.

21 8. A violation of this section shall subject the licensee  
22 to the general penalties provided in this chapter and shall  
23 constitute grounds for imposition of a civil penalty or  
24 suspension or revocation of the license pursuant to section  
25 123.39.

26 Sec. 7. Section 123.43A, subsection 2, Code 2023, is amended  
27 to read as follows:

28 2. A native distillery shall not sell more than nine  
29 liters per person per day, of native distilled spirits on  
30 the premises of the native distillery. However, a native  
31 distillery ~~shall not directly~~ may ship native distilled spirits  
32 for sale at retail manufactured by the native distillery in  
33 closed containers to individual purchasers inside the state by  
34 obtaining an alcoholic liquor direct shipper license pursuant  
35 to section 123.42A. The native distillery shall maintain

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1 records of individual purchases of native distilled spirits at  
2 the native distillery for three years.

3 Sec. 8. Section 123.43A, subsection 7, Code 2023, is amended  
4 to read as follows:

5 7. A native distillery may sell the native distilled spirits  
6 it manufactures to customers outside the state, pursuant to the  
7 laws of that jurisdiction.

8 Sec. 9. Section 123.46A, subsection 5, Code 2023, is amended  
9 to read as follows:

10 5. Nothing in this section shall impact the direct shipment  
11 of alcoholic liquor as regulated by section 123.42A or the  
12 direct shipment of wine as regulated by section 123.187.

13 Sec. 10. Section 123.187, subsection 3, paragraph d, Code  
14 2023, is amended to read as follows:

15 d. All containers of wine shipped directly to a resident of  
16 this state shall be shipped by a holder of a wine an alcoholic  
17 beverage carrier permit as provided in section 123.188.

18 Sec. 11. Section 123.188, subsections 1, 2, and 4, Code  
19 2023, are amended to read as follows:

20 1. A person desiring to deliver alcoholic liquor subject  
21 to direct shipment within this state pursuant to section  
22 123.42A and wine subject to direct shipment within this state  
23 pursuant to section 123.187 shall submit an application for a  
24 wine an alcoholic beverage carrier permit electronically, or  
25 in a manner prescribed by the administrator, which shall be  
26 accompanied by a fee in the amount of one hundred dollars.

27 2. The administrator may in accordance with this chapter  
28 issue a wine an alcoholic beverage carrier permit which shall  
29 be valid for one year from the date of issuance unless it is  
30 sooner suspended or revoked for a violation of this chapter.

31 4. The delivery of alcoholic liquor and wine pursuant to  
32 this section shall be subject to the following requirements and  
33 restrictions:

34 a. A wine An alcoholic beverage carrier permittee shall not  
35 deliver alcoholic liquor or wine to any person under twenty-one

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1 years of age, or to any person who either is or appears to be in  
2 an intoxicated state or condition.

3 ~~b. A wine~~ An alcoholic beverage carrier permittee shall  
4 obtain valid proof of identity and age prior to delivery,  
5 and shall obtain the signature of an adult as a condition of  
6 delivery.

7 ~~c. A wine~~ An alcoholic beverage carrier permittee shall  
8 maintain records of alcoholic liquor and wine shipped which  
9 include the permit number and name of the alcoholic liquor  
10 and wine manufacturer, quantity of alcoholic liquor and wine  
11 shipped, recipient's name and address, and an electronic or  
12 paper form of signature from the recipient of the alcoholic  
13 liquor and wine. Records shall be submitted to the division  
14 on a monthly basis in a form and manner to be determined by the  
15 division.

16 Sec. 12. EFFECTIVE DATE. This Act takes effect January 1,  
17 2024.

18 EXPLANATION

19 The inclusion of this explanation does not constitute agreement with  
20 the explanation's substance by the members of the general assembly.

21 This bill allows for the direct shipment of alcoholic liquor  
22 within the state.

23 New Code section 123.42A provides for the direct shipment of  
24 alcoholic liquor and provides for an alcoholic liquor direct  
25 shipper license. An alcoholic liquor direct shipper licensee  
26 may sell and ship any amount of alcoholic liquor to any person  
27 who is at least 21 years of age for personal use and not for  
28 resale if the licensee produces in, or imports into, the United  
29 States 150,000 proof gallons or fewer of distilled spirits per  
30 calendar year. If the licensee produces or imports more than  
31 150,000 proof gallons of distilled spirits, a licensee may sell  
32 and ship up to nine liters of alcoholic liquor per calendar  
33 year to a person 21 years of age or older.

34 Provisions governing the direct shipment of wine and the  
35 wine direct shipper permit are generally made applicable to the

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1 new Code section providing for the direct shipment of alcoholic  
2 liquor.

3 The new Code section requires all alcoholic liquor subject  
4 to direct shipping to be properly registered with the alcoholic  
5 beverages division and that products which are not listed for  
6 sale by the division must be registered to include information  
7 on the name of the manufacturer, the name of the brand, the  
8 standard of fill, the wholesale price, and other information  
9 as requested by the division. The new Code section also  
10 requires each alcoholic liquor direct shipper licensee to make  
11 a monthly report to the alcoholic beverages division that lists  
12 the products and quantities shipped directly to residents  
13 of this state in the preceding month, the name and address  
14 of the individuals to whom the alcoholic liquor was sold in  
15 each sale, the wholesale price of the alcoholic liquor sold,  
16 the purchase price and taxes charged of the alcoholic liquor  
17 sold, the alcoholic beverage carrier permittee who delivered  
18 each shipment, and documents filed by the licensee with the  
19 alcohol and tobacco tax and trade bureau of the United States  
20 department of treasury for the preceding month, including all  
21 production, storage, and processing reports.

22 Finally, the new Code section provides that an alcoholic  
23 liquor direct shipper licensee shall remit an amount to the  
24 alcoholic beverages division depending on whether the alcoholic  
25 liquor shipped is listed for sale by the division. If the  
26 alcoholic liquor is listed for sale by the division, the  
27 permittee shall remit to the division an amount equivalent to  
28 50 percent of the wholesale price paid by the division for the  
29 alcoholic liquor. If the alcoholic liquor is not listed for  
30 sale by the division, the permittee shall remit to the division  
31 an amount equivalent to 50 percent of the wholesale price of  
32 the alcoholic liquor as registered with the division. The bill  
33 provides that a penalty of 10 percent of the amount due shall  
34 be assessed and collected if the amount required to be paid to  
35 the division as provided by the bill is not paid within the

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1 time required.

2 The bill allows a manufacturer of alcoholic liquor and a  
3 native distillery to ship alcoholic liquor or native distilled  
4 spirits, as applicable, to individual purchasers inside this  
5 state by obtaining an alcoholic liquor direct shipper license  
6 as established in the bill.

7 Code section 123.188, providing for a wine carrier permit,  
8 is amended to provide for the direct shipment of alcoholic  
9 liquor as provided by the bill.

10 The bill takes effect January 1, 2024.

11 The bill does not reflect current law, including the  
12 transfer of administration of alcoholic beverages provisions to  
13 the department of revenue as passed by the general assembly in  
14 2023 and other 2023 changes made to the Code. The bill does not  
15 update all references to the wine carrier permit nor does the  
16 bill note that the effective date of the bill is retroactive.

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**House Joint Resolution 2003 - Introduced**

HOUSE JOINT RESOLUTION 2003  
BY AMOS JR., STAED, SCHEETZ,  
OLSON, MATSON, WILSON,  
CROKEN, ZABNER, STECKMAN,  
BAGNIEWSKI, FORBES,  
BUCK, JACOBY, KRESSIG,  
GAINES, EHLERT, ISENHART,  
WESSEL-KROESCHELL, KURTH,  
WILBURN, JAMES, SCHOLTEN,  
GJERDE, NIELSEN, CAHILL,  
KONFRST, LEVIN, and  
BROWN-POWERS

**HOUSE JOINT RESOLUTION**

1 A Joint Resolution proposing an amendment to the Constitution  
2 of the State of Iowa relating to employee rights.  
3 BE IT RESOLVED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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H.J.R. 2003

1 Section 1. The following amendment to the Constitution of  
2 the State of Iowa is proposed:

3 Article I of the Constitution of the State of Iowa is amended  
4 by adding the following new section:

5 Sec. 26. **Employee rights.** Employees shall have the  
6 fundamental right to organize and to bargain collectively  
7 through representatives of their own choosing for the purpose  
8 of negotiating wages, hours, and other terms and conditions of  
9 employment, and to protect their economic welfare and safety  
10 at work. No law shall be passed or enforced that interferes  
11 with, negates, or diminishes the right of employees to organize  
12 and bargain collectively over their wages, hours, and other  
13 terms and conditions of employment and economic welfare and  
14 workplace safety, including any law or ordinance that prohibits  
15 the execution or application of agreements between employers  
16 and labor organizations that represent employees requiring  
17 membership in an organization as a condition of employment.

18 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed  
19 amendment to the Constitution of the State of Iowa is referred  
20 to the general assembly to be chosen at the next general  
21 election for members of the general assembly, and shall be  
22 published as provided by law for three consecutive months  
23 previous to the date of that election.

24 EXPLANATION

25 The inclusion of this explanation does not constitute agreement with  
26 the explanation's substance by the members of the general assembly.

27 This joint resolution proposes an amendment to the  
28 Constitution of the State of Iowa relating to employee rights.  
29 The joint resolution provides that employees shall have the  
30 fundamental right to organize and to bargain collectively  
31 through representatives of their own choosing for the purpose  
32 of negotiating wages, hours, and other terms and conditions of  
33 employment, and to protect their economic welfare and safety  
34 at work. The joint resolution provides that no law shall be  
35 passed or enforced that interferes with, negates, or diminishes

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H.J.R. 2003

1 the right of employees to organize and bargain collectively  
2 over their wages, hours, and other terms and conditions  
3 of employment and economic welfare and workplace safety,  
4 including any law or ordinance that prohibits the execution  
5 or application of agreements between employers and labor  
6 organizations that represent employees requiring membership in  
7 an organization as a condition of employment.  
8 The resolution, if adopted, would be published and then  
9 referred to the next general assembly (91st) for adoption,  
10 before being submitted to the electorate for ratification.

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Senate File 2384

S-5021

1 Amend Senate File 2384 as follows:

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

4 <Section 1. NEW SECTION. 514C.3C Dental care service plan  
5 contracts.

6 1. *Definitions.* As used in this section unless the context  
7 otherwise provides:

8 a. *"Commissioner"* means the commissioner of insurance.

9 b. *"Contracting entity"* means any person, third-party  
10 administrator, health carrier, or dental carrier that enters  
11 into a contract with a dental care provider for the delivery  
12 of dental care services.

13 c. *"Covered person"* means a policyholder, subscriber,  
14 enrollee, or other individual participating in a dental care  
15 service plan or health benefit plan that provides for dental  
16 care services.

17 d. *"Dental care provider"* means any person licensed to  
18 practice dentistry pursuant to chapter 153, and who provides  
19 dental care services pursuant to a dental care service plan or  
20 health benefit plan.

21 e. *"Dental care service plan"* means a policy, contract,  
22 plan, certificate, or agreement that provides for third-party  
23 payment or prepayment of dental care services and that is  
24 delivered or issued for delivery by or through a dental carrier  
25 on a stand-alone basis. *"Dental care service plan"* includes a  
26 health benefit plan that provides for dental care services.

27 f. *"Dental care services"* means the same as defined in  
28 section 514J.102. *"Dental care services"* does not include  
29 services that are billed as medical expenses under a health  
30 benefit plan.

31 g. *"Dental carrier"* means an entity subject to the  
32 insurance laws and regulations of this state, or subject to  
33 the jurisdiction of the commissioner, including an insurance  
34 company offering dental care service plans, or any other entity  
35 that provides a dental care service plan.

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(amending this SF 2384 to CONFORM to HF 2400)

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1     *h. "Dental service contractor"* means any person who accepts  
2 a prepayment from, or for the benefit of, another person as  
3 consideration for the provision of future dental care services.  
4     *"Dental service contractor"* does not include a dental care  
5 provider that accepts prepayment on a fee-for-service basis for  
6 providing specific dental services to individual patients for  
7 whom such services have been prediagnosed.

8     *i. "Dentist agent"* means a person that contracts with  
9 a dental care provider to establish an agency relationship  
10 for purposes of processing bills for services provided by  
11 the dental care provider under the terms and conditions  
12 of a contract between the dentist agent and a health care  
13 provider. A contract between a dentist agent and a health care  
14 provider may permit the dentist agent to submit bills, request  
15 reconsideration, and receive reimbursement.

16     *j. "Health benefit plan"* means the same as defined in  
17 section 514J.102.

18     *k. "Health carrier"* means the same as defined in section  
19 514J.102.

20     *l. "Network contract"* means a contract between a contracting  
21 entity and a dental care provider that specifies the rights and  
22 responsibilities of the contracting entity and provides for the  
23 delivery and payment of dental services to a covered person.

24     *m. "Third party"* means a person, not including a covered  
25 person, that enters into a contract with a contracting entity  
26 to access the dental services or contractual discounts of a  
27 network contract. *"Third party"* does not include an employer or  
28 other group for whom the dental carrier or contracting entity  
29 provides administrative services.

30     *n. "Virtual credit card payment"* means an electronic funds  
31 transfer in which a dental care service plan, or a contracted  
32 vendor, issues a single-use series of numbers associated with  
33 the payment of dental care services performed by a dental care  
34 provider and chargeable to a predetermined dollar amount, where  
35 the dental care provider is responsible for processing the

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(amending this SF 2384 to CONFORM to HF 2400)

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1 payment by a credit card terminal or internet portal. *Virtual*  
2 *credit card payment* includes only electronic or virtual credit  
3 card payments, where no physical credit card is used and  
4 the single-use electronic credit card expires upon payment  
5 processing.

6 2. *Third-party access to network contracts.*

7 a. A contracting entity may grant a third party access  
8 to a network contract, or to a dental care provider's dental  
9 care services or contractual discounts provided pursuant to a  
10 network contract, if all of the following requirements are met:

11 (1) If the contracting entity is a dental carrier or health  
12 carrier, at the time the network contract is entered into,  
13 renewed, or material modifications relevant to granting access  
14 to a third party are made, the contracting entity allows any  
15 dental care provider that is part of the contracting entity's  
16 network contract to choose not to participate in third-party  
17 access to the network contract, or to enter into a contract  
18 directly with the third party. If a dental care provider opts  
19 out of lease arrangements, a contracting entity shall not  
20 cancel or terminate a contractual relationship with, or refuse  
21 to contract with, the dental care provider.

22 (2) The network contract specifically states that the  
23 contracting entity may enter into an agreement with a third  
24 party to allow the third party to obtain the contracting  
25 entity's rights and responsibilities under the network  
26 contract as if the third party were the contracting entity.  
27 If the contracting entity is a dental carrier, the network  
28 contract must specifically state that the dental care provider  
29 may choose not to participate in third-party access to the  
30 network contract, and that the dental care provider chose to  
31 participate in third-party access at the time the network  
32 contract was entered into or renewed.

33 (3) The third party accessing the network contract agrees to  
34 comply with all of the network contract's terms.

35 (4) The contracting entity identifies to the dental care

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1 provider, in writing, all third parties participating in the  
2 network contract as of the date the network contract is entered  
3 into or renewed.

4 (5) The contracting entity provides a list of all  
5 third parties participating in the network contract on the  
6 contracting entity's internet site and the list of third  
7 parties is updated at least once every ninety days.

8 (6) The contracting entity notifies a dental care provider  
9 under the network contract at least thirty days prior to a new  
10 third party leasing or purchasing the network contract.

11 (7) The contracting entity requires a third party to  
12 identify, for all remittance advice or explanations of payment  
13 under which a discount applies, the source of the discount.  
14 This subparagraph does not apply to an electronic transaction  
15 mandated by the federal Health Insurance Portability and  
16 Accountability Act of 1996, Pub. L. No. 104-191.

17 (8) The contracting entity notifies a third party of the  
18 termination of a network contract no later than thirty days  
19 from the termination date of the network contract.

20 (9) A third party's right to a dental care provider's  
21 discounted rate is terminated as of the termination date of the  
22 network contract.

23 (10) In the adjudication of a claim under the network  
24 contract, the contracting entity makes available to the  
25 dental care provider a copy of the network contract no later  
26 than thirty days after a request for the network contract is  
27 received.

28 *b.* This section shall not apply to access to a network  
29 contract provided to a third party that is either an affiliate  
30 of, or operating under the same brand licensing as, the  
31 contracting entity. A contracting entity shall provide a list  
32 of all affiliates on the contracting entity's internet site.

33 *c.* No dental care provider shall be bound by, or required to  
34 perform, dental care services under a network contract that has  
35 been granted to a third party in violation of this section.

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(amending this SF 2384 to CONFORM to HF 2400)

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1     3. *Dental care service plans — method of payment.*

2     a. A dental care service plan shall not require payments  
3 to be made to dental care providers by virtual credit card  
4 payment.

5     b. A dental care service plan, when initiating payments to  
6 a dental care provider via virtual credit card payment, or when  
7 changing the method of payment for a dental care provider to  
8 virtual credit card payments, shall do all of the following:

9       (1) Notify the dental care provider of any fees associated  
10 with each payment method.

11       (2) Inform the dental care provider of the available options  
12 for methods of payment and provide clear instructions to the  
13 dental care provider for the selection of an alternative  
14 payment method.

15     c. A dental care service plan that transmits payments to  
16 a dental care provider in accordance with the standards of 45  
17 C.F.R. §162.1601 and 162.1602 shall not charge a fee solely for  
18 the transmission of the payment to the dental care provider  
19 unless the dental care provider has consented to payment of  
20 the fee. When transmitting a national automated clearinghouse  
21 payment, a dentist agent may charge a reasonable fee related  
22 to bank transmittal, transaction management, data management,  
23 portal services, and other value-added services.

24     4. *Waiver prohibited.* The requirements of this section  
25 shall not be waived by contract. Any contractual arrangement  
26 contrary to this section shall be null and void.

27     5. *Rules.* The commissioner may adopt rules pursuant to  
28 chapter 17A to administer this chapter.>

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DAN DAWSON

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(amending this SF 2384 to CONFORM to HF 2400)  
nls/ko

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Senate File 2063

S-5022

1 Amend the amendment, S-5001, to Senate File 2063, as  
2 follows:

3 1. Page 1, after line 12 by inserting:

4 <\_\_\_. Page 2, by striking lines 6 through 10 and inserting:

5 <(2) The department shall reimburse a participating nursing  
6 home for fifteen percent of the trainee's base salary during  
7 the first year, not to exceed fifteen thousand dollars, and  
8 five percent of the trainee's base salary during the second  
9 year, not to exceed five thousand dollars. A participating  
10 nursing home shall match the reimbursement received on a  
11 dollar-for-dollar basis from a nonpublic source.>>

12 2. Page 1, after line 26 by inserting:

13 <\_\_\_. Page 2, line 27, after <administrator.> by inserting  
14 <The rules shall provide that priority in designating a nursing  
15 home as a participating nursing home shall be given to a  
16 nursing home that is publicly, community, or locally owned and  
17 operated.>>

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WAYLON BROWN

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**Senate File 2398 - Introduced**

SENATE FILE 2398  
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3038)

**A BILL FOR**

1 An Act relating to state taxation by modifying alternate and  
2 individual income tax rates, and including effective date  
3 and retroactive applicability provisions.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 421.27, subsection 9, paragraph a,  
2 subparagraph (3), Code 2024, is amended to read as follows:

3 (3) In the case of all other entities, including  
4 corporations described in [section 422.36, subsection 5](#), and all  
5 other entities required to file an information return under  
6 section 422.15, subsection 2, the entity's Iowa net income  
7 after the application of the Iowa business activity ratio,  
8 if applicable, multiplied by the ~~top~~ income tax rate imposed  
9 under [section 422.5A 422.5](#) for the tax year, less any Iowa tax  
10 credits available to the entity.

11 Sec. 2. Section 422.5, subsection 1, paragraph a, Code 2024,  
12 is amended to read as follows:

13 a. A tax is imposed upon every resident and nonresident  
14 of the state which tax shall be levied, collected, and paid  
15 annually upon and with respect to the entire taxable income  
16 as defined in [this subchapter](#) at ~~rates as provided in section~~  
17 ~~422.5A.~~ the following rates:

18 (1) For the tax year beginning on or after January 1, 2024,  
19 but before January 1, 2025, a rate of 3.65 percent.

20 (2) For the tax years beginning on or after January 1, 2025,  
21 a rate of 3.50 percent.

22 Sec. 3. Section 422.5, subsection 2, paragraph b, Code 2024,  
23 is amended by striking the paragraph.

24 Sec. 4. Section 422.5, subsection 3, paragraph b, Code 2024,  
25 is amended by striking the paragraph.

26 Sec. 5. Section 422.5, subsection 6, Code 2024, is amended  
27 by striking the subsection.

28 Sec. 6. Section 422.16, subsection 2, paragraph e, Code  
29 2024, is amended to read as follows:

30 e. For the purposes of [this subsection](#), state income tax  
31 shall be withheld at the ~~highest~~ rate for the applicable tax  
32 year described in [section 422.5A 422.5](#) from supplemental wages  
33 of an employee in those circumstances in which the employer  
34 treats the supplemental wages as wholly separate from regular  
35 wages for purposes of withholding and federal income tax is

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1 withheld from the supplemental wages under section 3402(g) of  
2 the Internal Revenue Code.

3 Sec. 7. Section 422.16B, subsection 2, paragraph a, Code  
4 2024, is amended to read as follows:

5 a. (1) A pass-through entity shall file a composite return  
6 on behalf of all nonresident members and shall report and pay  
7 the income or franchise tax imposed under [this chapter](#) at the  
8 maximum state income or franchise tax rate applicable to the  
9 member under [section 422-5A 422.5](#), [422.33](#), or [422.63](#) on the  
10 nonresident members' distributive shares of the income from the  
11 pass-through entity.

12 (2) The tax rate applicable to a tiered pass-through entity  
13 shall be the ~~maximum~~ state income tax rate under [section 422-5A](#)  
14 [422.5](#).

15 Sec. 8. Section 422.16C, subsection 4, paragraph a, Code  
16 2024, is amended to read as follows:

17 a. A taxpayer making an election under [this section](#) shall  
18 be subject to tax in an amount equal to the ~~maximum~~ rate for  
19 the applicable tax year under [section 422-5A 422.5](#), imposed  
20 against the taxable income of the taxpayer for the taxable  
21 year properly determined under [this chapter](#) and allocated  
22 and apportioned to the state under the rules adopted by the  
23 department. The tax shall be due with the taxpayer's return  
24 required under [this chapter](#).

25 Sec. 9. Section 422.16C, subsection 5, paragraph a,  
26 subparagraph (2), Code 2024, is amended to read as follows:

27 (2) The difference between one hundred percent and the  
28 ~~highest~~ individual income tax rate in effect for the tax year.

29 Sec. 10. Section 422.21, subsection 5, Code 2024, is amended  
30 to read as follows:

31 5. The director shall determine for the 2023 calendar year  
32 and each subsequent calendar year the annual and cumulative  
33 inflation factors for each calendar year to be applied to tax  
34 years beginning on or after January 1 of that calendar year.

35 ~~The director shall compute the new dollar amounts as specified~~

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1 to be adjusted in ~~section 422.5~~ by the latest cumulative  
2 inflation factor and round off the result to the nearest one  
3 dollar. The annual and cumulative inflation factors determined  
4 by the director are not rules as defined in section 17A.2,  
5 subsection 11.

6 Sec. 11. Section 422.25A, subsection 5, paragraph c,  
7 subparagraphs (3), (4), and (5), Code 2024, are amended to read  
8 as follows:

9 (3) Determine the total distributive share of all final  
10 federal partnership adjustments and positive reallocation  
11 adjustments as modified by **this title** that are reported to  
12 nonresident individual partners and nonresident fiduciary  
13 partners and allocate and apportion such adjustments as  
14 provided in **section 422.33** at the partnership or tiered partner  
15 level, and multiply the resulting amount by the ~~maximum~~ highest  
16 individual income tax rate pursuant to ~~section 422.5A~~ for the  
17 reviewed year.

18 (4) For the total distributive share of all final federal  
19 partnership adjustments and positive reallocation adjustments  
20 as modified by **this title** that are reported to tiered partners:

21 (a) Determine the amount of such adjustments which are of a  
22 type that would be subject to sourcing to Iowa under section  
23 422.8, subsection 2, paragraph "a", as a nonresident, and then  
24 determine the portion of this amount that would be sourced to  
25 Iowa under those provisions as if the tiered partner were a  
26 nonresident.

27 (b) Determine the amount of such adjustments which are of  
28 a type that would not be subject to sourcing to Iowa under  
29 section 422.8, subsection 2, paragraph "a", as a nonresident.

30 (c) Determine the portion of the amount in subparagraph  
31 division (b) that can be established, as prescribed by the  
32 department by rule, to be properly allocable to indirect  
33 partners that are nonresident partners or other partners not  
34 subject to tax on the adjustments.

35 (d) Multiply the total of the amounts determined in

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1 subparagraph divisions (a) and (b), reduced by any amount  
2 determined in subparagraph division (c), by the highest  
3 individual income tax rate pursuant to ~~section 422.5A~~ for the  
4 reviewed year.

5 (5) For the total distributive share of all final federal  
6 partnership adjustments and positive reallocation adjustments  
7 as modified by [this title](#) that are reported to resident  
8 individual partners and resident fiduciary partners, multiply  
9 that amount by the highest individual income tax rate pursuant  
10 to ~~section 422.5A~~ for the reviewed year.

11 Sec. 12. REPEAL. 2022 Iowa Acts, chapter 1002, sections 19,  
12 20, 21, 22, 23, and 24, are repealed.

13 Sec. 13. REPEAL. 2023 Iowa Acts, chapter 115, sections 20  
14 and 21, are repealed.

15 Sec. 14. REPEAL. Section 422.5A, Code 2024, is repealed.

16 Sec. 15. RATE OF WITHHOLDING. Notwithstanding any other  
17 provision of law to the contrary, for tax years beginning on  
18 or after January 1, 2024, any required rate of withholding  
19 shall not be higher than the rate for the applicable tax year  
20 pursuant to section 422.5 as amended by this Act.

21 Sec. 16. EFFECTIVE DATE. This Act, being deemed of  
22 immediate importance, takes effect upon enactment.

23 Sec. 17. RETROACTIVE APPLICABILITY. This Act applies  
24 retroactively to January 1, 2024, for tax years beginning on  
25 or after that date.

26 EXPLANATION

27 The inclusion of this explanation does not constitute agreement with  
28 the explanation's substance by the members of the general assembly.

29 This bill relates to state taxation by modifying alternate  
30 and individual income tax rates.

31 The bill strikes the graduated individual income tax rates  
32 that go into effect in tax years 2024 and 2025, and establishes  
33 new individual income tax flat rates beginning in tax years on  
34 or after January 1, 2024.

35 The bill establishes the individual income tax flat rate for

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1 the tax year beginning January 1, 2024, but before January 1,  
2 2025, at 3.65 percent.

3 The bill establishes the individual income tax flat rate for  
4 the tax years beginning on or after January 1, 2025, at 3.50  
5 percent. Under current law, the individual income tax flat  
6 rate of 3.90 percent goes into effect for tax years beginning  
7 on or after January 1, 2026.

8 The bill strikes references to calculating the latest  
9 cumulative inflation factor in Code section 422.5(6) and Code  
10 section 422.21(5) due to removing income tax brackets and  
11 establishing the individual income tax flat rate commencing  
12 with tax years beginning on or after January 1, 2024.

13 The bill repeals the alternate individual income tax rates.  
14 The alternate income tax rate is available for a taxpayer whose  
15 income marginally exceeds the individual income tax filing  
16 thresholds in Code sections 422.5(2) and (3), and is used to  
17 calculate income tax owed.

18 The bill takes effect upon enactment and applies  
19 retroactively to tax years beginning on or after January 1,  
20 2024.