

**Iowa General Assembly
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House Resolution 116 - Introduced

HOUSE RESOLUTION NO. 116

BY COOLING, SHERMAN, WILSON, GOLDING, SCHEETZ,
HORA, NIELSEN, KAUFMANN, LEVIN, BRADLEY, GJERDE,
GERHOLD, ZABNER, KRESSIG, STAED, JAMES, KONFRST,
STECKMAN, FORBES, BAGNIEWSKI, MADISON, CROKEN,
AMOS JR., MATSON, KURTH, BROWN-POWERS, CAHILL,
JUDGE, SRINIVAS, BUCK, WILBURN, SCHOLTEN,
WESSEL-KROESCHELL, B. MEYER, ISENHART, JACOBY,
LOHSE, and CARLSON

1 A Resolution honoring the outstanding performance of
2 the Kirkwood Community College women's basketball
3 team and head coach Kim Muhl.

4 WHEREAS, on March 23, 2024, the Kirkwood Community
5 College women's basketball team defeated Johnson County
6 Community College of Overland Park, Kansas, to become
7 the 2024 National Junior College Athletics Association
8 Division II women's basketball champions; and

9 WHEREAS, Jenna Twedt scored 18 points in the
10 championship game, leading the Kirkwood Community
11 College women's basketball team to their 9th national
12 title in school history; and

13 WHEREAS, the Kirkwood Community College women's
14 basketball team finished the 2023-2024 season with a
15 remarkable 35-2 record; and

16 WHEREAS, the Iowa Community College Athletic
17 Conference awarded players Demetria Prewitt and Jenna
18 Twedt with first team honors; Emily Dreckman, Kaylee
19 Corbin, and Zhakyla Evans with second team honors; and
20 freshman Lizzy Puot with third team honors; and

21 WHEREAS, head coach Muhl has now led the Kirkwood

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1 Community College women's basketball team to each
2 of their nine national titles and has accrued an
3 incredible 1045-171 record; and

4 WHEREAS, head coach Muhl was named the region 11
5 coach of the year for the 22nd time in his career; NOW
6 THEREFORE,

7 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES,
8 That the House of Representatives honors the Kirkwood
9 Community College women's basketball team and head
10 coach Muhl for their astonishing performance, and
11 recognizes the Kirkwood Community College women's
12 basketball team as one of the best in National Junior
13 College Athletic Association history; and

14 BE IT FURTHER RESOLVED, That upon adoption, the
15 Chief Clerk of the House of Representatives shall
16 prepare an official copy of this resolution for
17 presentation to head coach Muhl, the Kirkwood Community
18 College women's basketball team, and Dr. Kristie
19 Fisher, President of Kirkwood Community College.

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House Amendment to
Senate File 2391

S-5120

1 Amend Senate File 2391, as amended, passed, and reprinted by
2 the Senate, as follows:

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

4 <DIVISION I
5 MEAT PRODUCTS — MISCELLANEOUS>

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

7 3. Page 4, line 23, by striking <The> and inserting <Except
8 as provided in paragraph "b", the>

9 4. Page 4, after line 25 by inserting:

10 <b. The food product is not misbranded as a meat product
11 only because it contains a trace amount of one or more
12 plant-protein food products as determined by the department.>

13 5. Page 6, line 11, after <chapters> by inserting <137A,>

14 6. Page 6, line 20, after <chapters> by inserting <137A,>

15 7. Page 7, after line 35 by inserting:

16 <DIVISION ____
17 EGG PRODUCTS
18 PART A

19 MISBRANDING OF EGG PRODUCTS

20 Sec. ____ . NEW SECTION. 137A.1 Definitions.

21 As used in this chapter, unless the context otherwise
22 requires:

23 1. "Department" means the department of inspections,
24 appeals, and licensing.

25 2. a. "Egg" means a food product that is the reproductive
26 output of an agricultural food animal classified as a chicken.

27 b. "Egg" includes albumen and yolk encased in a
28 calcium-based shell.

29 3. "Egg processing" means the processing of eggs that may
30 include any of the following:

31 a. The handling, preparation, and packaging of whole shelled
32 or unshelled eggs.

33 b. The handling, preparation, heating, and packaging of
34 whole shelled or unshelled eggs.

35 c. The breaking of eggs and the separation of eggs;

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1 pasteurization; filtering, mixing, stabilizing, or blending
2 parts of the egg; any cooling, freezing, or drying of parts of
3 the egg; storage; and packaging.

4 4. *"Egg product"* means a food product derived from
5 egg processing in which eggs or egg parts are the primary
6 ingredient.

7 5. *"Fabricated-egg product"* means a food product, if it has
8 one or more sensory attributes that resemble an egg product
9 but that, in lieu of being the output of a chicken commonly
10 referred to as a laying hen, is derived from manufactured
11 plants or other organic materials.

12 6. a. *"Identifying egg term"* means any word or phrase
13 that states, indicates, suggests, or describes an egg product,
14 regardless of whether the word or phrase is used individually,
15 as a portmanteau, or as a compound word.

16 b. *"Identifying egg term"* includes but is not limited to any
17 of the following:

18 (1) (a) A common name for a type of a chicken, including
19 laying hen, hen, or layer, cage-free, poultry, or fowl.

20 (b) A common name for a characteristic of a chicken based
21 on age, breed, or sex.

22 (2) Any part of the egg, including its egg, eggshell, egg
23 white, or yolk.

24 (3) (a) A common name that a reasonable purchaser would
25 immediately and exclusively associate with an egg product
26 prepared for sale in normal commercial channels such as
27 custard, eggnog, frittata, huevos rancheros, omelette,
28 mayonnaise, meringue, sunny side up, over easy, over hard,
29 scrambled, or quiche.

30 (b) A comparable word or phrase as approved by the
31 department.

32 7. *"Label"* means a display of written, printed, or graphic
33 matter placed upon any container storing a food product that
34 is offered for sale or sold on a wholesale or retail basis,
35 regardless of whether the label is printed on the container's

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1 packaging or a sticker affixed to the container.

2 8. a. *“Qualifying term”* means a word, compound word, or
3 phrase that would clearly disclose to a reasonable purchaser of
4 egg products from a food processing plant that a food product
5 is not an egg product.

6 b. *“Qualifying term”* includes but is not limited to fake,
7 imitation, egg-free, plant, plant-based, vegan, vegetable,
8 vegetarian, veggie, or a comparable word or phrase as approved
9 by the department.

10 9. *“Regulatory authority”* means the same as defined in
11 section 137F.1.

12 Sec. _____. NEW SECTION. 137A.2 Administration.

13 1. In conducting a routine inspection of the premises of a
14 food processing plant licensed under chapter 137F, a regulatory
15 authority is not required to determine if any food product
16 located on the premises is misbranded as an egg product as
17 provided in section 137A.3.

18 2. A regulatory authority shall inspect an inventory of
19 food products offered for sale or sold at a food processing
20 plant based on a credible complaint that the food products are
21 misbranded as egg products as provided in section 137A.3.

22 3. A regulatory authority shall have the same powers to
23 inspect a food processing plant under this chapter as it does
24 under chapter 137F.

25 4. The department shall adopt rules pursuant to chapter 17A
26 that are necessary or desirable to administer and enforce this
27 chapter.

28 Sec. _____. NEW SECTION. 137A.3 Misbranded food product.

29 A food product is misbranded as an egg product if all of the
30 following apply:

31 1. The food product is a fabricated-egg product or the food
32 product contains a fabricated-egg product.

33 2. The food product is offered for sale or sold by a food
34 processing plant.

35 3. a. A label that is part of or placed on the package

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1 or other container storing the food product includes an
2 identifying egg term.

3 **b.** Paragraph “a” does not apply if the label contains a
4 conspicuous and prominent qualifying term in close proximity to
5 an identifying egg term.

6 Sec. _____. NEW SECTION. **137A.4 Prohibition — sale.**

7 A food processing plant shall not offer for sale or sell a
8 food product that is misbranded as an egg product as provided
9 in section 137A.3.

10 Sec. _____. NEW SECTION. **137A.5 Enforcement — stop order.**

11 1. If a regulatory authority has reasonable cause to believe
12 that a food processing plant is offering for sale or selling a
13 food product that is misbranded as an egg product in violation
14 of section 137A.4, the regulatory authority may issue a stop
15 order. Upon being issued the stop order, the food processing
16 plant shall not offer for sale or sell the food product until
17 the regulatory authority determines that the food product is or
18 is not misbranded as an egg product.

19 2. The regulatory authority may require that the food
20 product be held by the food processing plant and be secured
21 from purchase.

22 3. If a regulatory authority determines that the food
23 product being offered for sale or sold by a food processing
24 plant is misbranded as an egg product, the regulatory authority
25 may issue an embargo order requiring the food processing plant
26 to dispose of the misbranded egg product other than by sale to
27 purchasers in this state.

28 4. The department, the attorney general, or the county
29 attorney in the county where the food product is being offered
30 for sale or sold may enforce the stop order or embargo order by
31 petitioning the district court of that county.

32 Sec. _____. NEW SECTION. **137A.6 Violation — misbranding —**
33 **civil penalty.**

34 1. A food processing plant shall not misbrand a food product
35 as an egg product as provided in section 137A.3 as determined

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1 by the department.

2 2. A food processing plant violating subsection 1 is subject
3 to a civil penalty of not more than five hundred dollars, not
4 to exceed ten thousand dollars total for violations arising
5 out of the same transaction or occurrence. Each day that a
6 violation continues constitutes a separate offense.

7 3. The department shall impose the civil penalty provided
8 in subsection 2. A food processing plant may contest the
9 imposition of the civil penalty by initiating a contested case
10 proceeding pursuant to chapter 17A.

11 4. Civil penalties collected under this section shall be
12 deposited in the general fund of the state.

13 Sec. ____ . NEW SECTION. 137F.4A **Egg products.**

14 1. A regulatory authority shall not suspend or revoke a
15 license issued to a food processing plant under this chapter
16 for offering for sale or selling a food product that is
17 misbranded as an egg product in violation of section 137A.4.

18 2. A license issued to a food processing plant under section
19 137F.4 also covers the operation of a food processing plant
20 under chapter 137A.

21 PART B

22 FEDERAL PROGRAM PURCHASING RESTRICTIONS

23 Sec. ____ . NEW SECTION. 135.16D **Federal nutrition programs**
24 **— fabricated-egg products.**

25 1. As used in this section, unless the context otherwise
26 requires:

27 a. *"Fabricated-egg product"* means the same as defined in
28 section 137A.1.

29 b. *"Federal nutrition program"* or *"program"* means any of the
30 following:

31 (1) The special supplemental nutrition program for women,
32 infants, and children as provided in 42 U.S.C. §1786 et seq.

33 (2) The supplemental nutrition assistance program as
34 provided in 7 U.S.C. ch. 51.

35 2. If the United States department of agriculture approves

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1 fabricated-egg products for purchase under a federal nutrition
2 program, the department of health and human services shall
3 submit a request to the United States department of agriculture
4 for a waiver or other exception that excludes fabricated-egg
5 products from program eligibility in this state.

6

PART C

7

STATE PURCHASING RESTRICTIONS

8 Sec. ____ . NEW SECTION. **260C.10A Purchases — egg products.**

9 The board of directors providing services to a merged area,
10 and the board of directors of a community college, shall
11 establish policies to prevent the purchase of a food product
12 that is misbranded as an egg product as prohibited in chapter
13 137A.

14 Sec. ____ . NEW SECTION. **262.25E Purchases — egg products.**

15 The state board of regents, and institutions under the
16 control of the board, shall establish policies to prevent the
17 purchase of a food product that is misbranded as an egg product
18 as prohibited in chapter 137A.

19 Sec. ____ . NEW SECTION. **283A.13 Purchases — egg products.**

20 The department of education, and school boards, shall
21 establish policies to prevent the purchase of a food product
22 that is misbranded as an egg product as prohibited in chapter
23 137A.>

24 8. By renumbering as necessary.

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House File 2639

S-5121

- 1 Amend House File 2639, as passed by the House, as follows:
2 1. Page 2, by striking lines 21 through 27.
3 2. Title page, lines 1 and 2, by striking <vehicle
4 registration plates, including registration plate frames and>
5 3. By renumbering as necessary.

COMMITTEE ON WAYS AND MEANS
DAN DAWSON, CHAIRPERSON

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Senate File 2423 - Introduced

SENATE FILE 2423
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 2155)
(SUCCESSOR TO SSB 3067)

A BILL FOR

1 An Act relating to snowmobile registrations and nonresident
2 user permits, providing fees, and making penalties
3 applicable.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 321G.2, subsection 1, paragraph h, Code
2 2024, is amended to read as follows:

3 h. Issuance of ~~annual~~ nonresident user permits and
4 establishment of administrative fees for issuance of the
5 permits.

6 Sec. 2. Section 321G.3, Code 2024, is amended to read as
7 follows:

8 **321G.3 Registration and ~~user permit~~ required for residents**
9 **— penalties.**

10 1. Each snowmobile used by a resident on public land, public
11 ice, or a designated snowmobile trail of this state shall be
12 currently registered in this state pursuant to [section 321G.4](#).
13 A resident shall not operate, maintain, or give permission
14 for the operation or maintenance of a snowmobile on public
15 land, public ice, or a designated snowmobile trail unless the
16 snowmobile is registered in accordance with [this chapter](#).
17 ~~The owner of a snowmobile must also obtain a user permit in~~
18 ~~accordance with [section 321G.4A](#).~~

19 2. A violation of [subsection 1](#) is punishable as a
20 scheduled violation under [section 805.8B, subsection 2,](#)
21 [paragraph "a"](#). ~~When the scheduled fine is paid, the~~ The
22 violator shall submit proof to the department that a valid
23 registration and ~~user permit~~ has been obtained by
24 providing a copy of the registration and ~~user permit~~ to the
25 department within thirty days of the date the fine is paid.
26 A person who violates [this subsection](#) is guilty of a simple
27 misdemeanor.

28 Sec. 3. Section 321G.4, subsection 2, paragraph a, Code
29 2024, is amended to read as follows:

30 a. The owner of the snowmobile shall file an application for
31 registration with the department through the county recorder
32 of the county of residence in the manner established by the
33 commission. The application shall be completed by the owner
34 and shall be accompanied by a fee of ~~fifteen~~ thirty dollars and
35 a writing fee as ~~provided~~ in accordance with [section 321G.27](#).

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1 A snowmobile shall not be registered by the county recorder
2 until the county recorder is presented with receipts, bills of
3 sale, or other satisfactory evidence that the sales or use tax
4 has been paid for the purchase of the snowmobile or that the
5 owner is exempt from paying the tax. A snowmobile that has
6 an expired registration certificate from another state may be
7 registered in this state upon proper application, payment of
8 all applicable registration and writing fees, and payment of a
9 penalty of five dollars.

10 Sec. 4. Section 321G.4B, Code 2024, is amended to read as
11 follows:

12 **321G.4B Nonresident requirements — fees — penalties.**

13 1. A nonresident wishing to operate a snowmobile on public
14 land, public ice, or a designated snowmobile trail of this
15 state shall obtain a nonresident user permit in accordance
16 with ~~section 321G.4A~~ from the department. A nonresident user
17 permit issued by the department is only valid for use on one
18 snowmobile, is not transferable, and is valid for the calendar
19 year, unless a different time period is specified in the
20 permit. In addition to obtaining a nonresident user permit, a
21 nonresident shall display a current registration decal or other
22 evidence of registration or numbering required by the owner's
23 state of residence unless the owner resides in a state that
24 does not register or number snowmobiles.

25 2. A violation of subsection 1 is punishable as a scheduled
26 violation under section 805.8B, subsection 2, paragraph "a".
27 ~~When the scheduled fine is paid, the~~ The violator shall submit
28 proof to the department that a nonresident user permit has been
29 obtained and provide evidence of registration or numbering as
30 required by the owner's state of residence, if applicable, to
31 the department within thirty days of the date the fine is paid.
32 A person who violates this ~~section~~ subsection is guilty of a
33 simple misdemeanor.

34 3. A county recorder or a license agent designated by the
35 director pursuant to section 483A.11 may issue nonresident

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1 user permits. The fee for a nonresident user permit is
2 fifteen dollars plus an administrative fee established by the
3 commission. A county recorder or a license agent shall retain
4 a writing fee from the sale of each nonresident user permit in
5 accordance with section 321G.27.

6 Sec. 5. Section 321G.5, Code 2024, is amended to read as
7 follows:

8 **321G.5 Display of registration and nonresident user permit**
9 **decals.**

10 The owner of a snowmobile shall display the registration
11 decal and, if applicable, the nonresident user permit decal on
12 the snowmobile in the manner prescribed by the rules of the
13 commission.

14 Sec. 6. Section 321G.6, subsections 1 and 4, Code 2024, are
15 amended to read as follows:

16 1. Every snowmobile registration certificate and
17 registration decal issued expires at midnight December 31
18 unless sooner terminated or discontinued in accordance with
19 this chapter or rules of the commission. After the first day
20 of September each year, an unregistered snowmobile may be
21 registered and a registration may be renewed, as applicable,
22 in one transaction. The fee is five dollars for the remainder
23 of the current year, in addition to the registration fee of
24 ~~fifteen~~ thirty dollars for the subsequent year beginning
25 January 1, and a writing fee as provided in [section 321G.27](#).

26 4. A county recorder or a license agent designated by the
27 director pursuant to [section 483A.11](#) may issue snowmobile
28 registration renewals electronically pursuant to rules adopted
29 by the commission. The fee for a registration renewal issued
30 using an electronic system is ~~fifteen~~ thirty dollars plus an
31 administrative fee established by the commission and a writing
32 fee as provided in [section 321G.27](#).

33 Sec. 7. Section 321G.7, subsection 2, Code 2024, is amended
34 to read as follows:

35 2. The department shall remit the fees, including

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1 nonresident user permit fees collected pursuant to section
2 ~~321G.4A~~ 321G.4B, to the treasurer of state, who shall place the
3 money in a special snowmobile fund. The money is appropriated
4 to the department for the snowmobile programs of the state.
5 The programs ~~shall~~ must include grants, subgrants, contracts,
6 or cost-sharing of snowmobile programs with political
7 subdivisions or incorporated private organizations or both,
8 which may include the purchase, ownership, and maintenance of
9 trail grooming equipment, in accordance with rules adopted
10 by the commission. Snowmobile fees may be used to support
11 snowmobile programs on a usage basis. At least seventy
12 percent of the special fund shall be available for political
13 subdivisions or incorporated private organizations, or
14 both. Moneys from the special fund not used by the political
15 subdivisions or incorporated private organizations, or both,
16 shall remain in the fund and may be used by the department for
17 the administration of the snowmobile programs. Notwithstanding
18 section 8.33, moneys in the special fund shall not revert to
19 the general fund of the state at the end of a fiscal year.
20 Notwithstanding [section 12C.7, subsection 2](#), interest or
21 earnings on moneys in the special fund shall remain in the
22 fund.

23 Sec. 8. Section 321G.8, unnumbered paragraph 1, Code 2024,
24 is amended to read as follows:

25 Registration and nonresident user permits shall not be
26 required for the following described snowmobiles:

27 Sec. 9. Section 321G.27, subsection 2, paragraph b, Code
28 2024, is amended to read as follows:

29 *b.* A license agent shall retain a writing fee of one dollar
30 from the sale of each nonresident user permit issued by the
31 license agent.

32 Sec. 10. Section 321G.34, subsection 5, Code 2024, is
33 amended to read as follows:

34 5. *a.* Upon the conviction of a person of any violation of
35 this chapter or a rule adopted under [this chapter](#), the court,

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1 as a part of the judgment, may suspend or revoke one or more
2 snowmobile registration or nonresident user permit privileges,
3 as applicable, of the person for any definite period.

4 *b.* The court shall revoke all of the person's snowmobile
5 registrations or nonresident user permits, as applicable,
6 and suspend the privilege of procuring a registration or
7 nonresident user permit for a period of one year for any person
8 who has been convicted twice within one year of trespassing
9 while operating a snowmobile. A person shall not be issued a
10 registration or nonresident user permit during the period of
11 suspension or revocation.

12 Sec. 11. Section 331.602, subsection 16, Code 2024, is
13 amended to read as follows:

14 16. Issue snowmobile and all-terrain vehicle registrations
15 and user permits as provided in [sections 321G.4](#), ~~321G.4A~~
16 [321G.4B](#), [321G.6](#), [321G.21](#), [321I.4](#), [321I.5](#), [321I.7](#), and [321I.22](#).

17 Sec. 12. Section 331.605, subsection 1, paragraph d, Code
18 2024, is amended to read as follows:

19 *d.* For the issuance of snowmobile registrations and
20 nonresident user permits, the fees specified in [sections 321G.4](#)
21 and ~~321G.4A~~ [321G.4B](#).

22 Sec. 13. Section 805.8B, subsection 2, paragraph a, Code
23 2024, is amended to read as follows:

24 *a.* For registration or nonresident user permit violations
25 under [section 321G.3](#), [subsection 1](#), or [section 321G.4B](#), the
26 scheduled fine is sixty-five dollars.

27 Sec. 14. REPEAL. Section 321G.4A, Code 2024, is repealed.

28 EXPLANATION

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

31 Current law requires a person, in order to operate a
32 snowmobile on public land, public ice, or a designated
33 snowmobile trail, to register the snowmobile with the
34 department of natural resources (DNR) and obtain a user permit
35 from the DNR. The annual snowmobile registration fee is \$15

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1 and the user permit fee is also \$15.

2 This bill removes the user permit requirement for an Iowa
3 resident operating a snowmobile and increases the annual
4 snowmobile registration fee from \$15 to \$30.

5 The bill requires a person who is not an Iowa resident to
6 apply for and receive a nonresident snowmobile user permit and
7 affix a permit decal to the person's snowmobile while operating
8 the snowmobile in Iowa. The fee for a nonresident user permit
9 is \$15. A nonresident is not required to register a snowmobile
10 in Iowa if the snowmobile is required to be registered and
11 is registered in the nonresident's state, and proof of the
12 registration is displayed on the snowmobile.

13 Under current law, snowmobile registration and user permit
14 fees are subject to additional writing and administrative fees
15 provided in Code chapter 321G. Fees collected by the DNR,
16 including fees remitted by county recorders and license agents,
17 are placed in a special snowmobile fund and appropriated to the
18 DNR to support snowmobile programs in Iowa.

19 In accordance with current law, a person who operates an
20 unregistered snowmobile commits a simple misdemeanor punishable
21 by a \$65 scheduled fine. In addition, a person who operates
22 an unregistered snowmobile is required to submit proof to
23 the DNR that the snowmobile has subsequently been registered
24 by providing a copy of the registration. A person who
25 fails to provide the required proof within 30 days of paying
26 the scheduled fine commits a simple misdemeanor. A simple
27 misdemeanor is punishable by confinement for no more than 30
28 days and a fine of at least \$105 but not more than \$855.

29 The scheduled fine for a person who does not obtain a
30 user permit before operating a snowmobile is \$65, and the
31 scheduled fine for operating a snowmobile without displaying
32 a registration or user permit decal is \$30. The bill applies
33 these penalties to a nonresident who does not obtain a
34 nonresident user permit or display the permit, as required by
35 the bill.

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1 The bill makes corresponding changes but does not modify the
2 registration and user permit requirements under Code chapter
3 321I (all-terrain vehicles).

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Senate File 2424 - Introduced

SENATE FILE 2424
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 555)

(SUCCESSOR TO SF 113)

A BILL FOR

1 An Act relating to the abatement of property taxes owed on
2 property owned by certain volunteer emergency services
3 providers and including effective date and retroactive
4 applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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S.F. 2424

1 Section 1. NEW SECTION. 427.7 Petition for abatement of
2 taxes — volunteer emergency services provider.

3 1. a. A volunteer emergency services provider whose
4 homestead is located in the local service area of the volunteer
5 agency or entity for which the individual is a volunteer and
6 who has been a volunteer emergency services provider for five
7 or more years, earns less than five thousand dollars per year
8 for service as a volunteer emergency services provider, and
9 is in good standing with the provider's volunteer agency or
10 entity, including being active in monthly meetings, training,
11 and response calls, may file a petition, duly sworn to and
12 accompanied by certification of good standing from the chief
13 officer of the petitioner's volunteer agency or entity, with
14 the board of supervisors of the county where the petitioner's
15 homestead is located, requesting abatement of property taxes
16 and special assessments assessed on the individual's homestead
17 by a taxing authority other than a school district or a merged
18 area or community college under chapter 260C, and giving other
19 information as the board may require.

20 b. For purposes of this section:

21 (1) "*Homestead*" means the same as defined in section 425.11.

22 (2) "*Volunteer emergency services provider*" means the same as
23 defined in section 100B.14, subsection 2.

24 2. The petition filed with the board of supervisors shall
25 be on a form prescribed by the department of revenue and shall
26 specify the type of abatement sought under subsection 3.
27 Following receipt of the petition, the board of supervisors
28 shall forward a copy of the petition to the governing body of
29 each taxing authority not excluded under subsection 1 that
30 levies taxes or special assessments on the homestead. If the
31 board of supervisors determines that the petitioner satisfies
32 the criteria under this section, the abatement shall apply to
33 all applicable taxes and special assessments on the homestead,
34 excluding those for which an objection by the governing body
35 taxing authority was filed with the board of supervisors within

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1 thirty days of the board providing a copy of the petition. The
2 board of supervisors may order the county treasurer to abate
3 the collection of the taxes and special assessments that are
4 assessed against the petitioner's homestead for the assessment
5 year during which the petition is filed and, if specified by
6 the board, the taxes and special assessments for one or more
7 future years, subject to the petitioner continuing to meet the
8 qualifications of this section. The abatement approved by
9 the board of supervisors shall apply to the taxes and special
10 assessments of taxing authorities for which an objection was
11 not filed and shall not exceed the amount specified under
12 subsection 3.

13 3. The board of supervisors may approve a petition under
14 this section by authorizing an abatement of taxes and special
15 assessments specified under subsection 1, paragraph "a", not
16 to exceed the following:

17 a. For a volunteer emergency services provider that does not
18 meet the requirements of paragraph "b", an amount equal to ten
19 percent of all such taxes and special assessments due on the
20 homestead, not to exceed five hundred dollars.

21 b. For a volunteer emergency services provider who has
22 been a volunteer emergency services provider for ten or more
23 years, notwithstanding the active service requirements under
24 subsection 1, an amount equal to ten percent of all such taxes
25 and special assessments due on the homestead, not to exceed
26 five hundred dollars per year, during the remainder of the
27 volunteer emergency services provider's life, so long as the
28 provider's homestead is in the local service area of the agency
29 or entity for which the provider was a volunteer.

30 4. The amount of the abatement shall be apportioned among
31 such property tax levies and special assessments in the
32 proportion that each applicable levy or assessment makes up the
33 total amount of such taxes and special assessments due on the
34 homestead by the applicable taxing authorities for which an
35 objection was not filed or approved.

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1 assessments for one or more future years, subject to the
2 petitioner continuing to meet the qualifications of the bill.
3 The approved abatement shall not exceed the following: (1)
4 for a volunteer emergency services provider that has not been
5 a volunteer for at least 10 years, an abatement of 10 percent
6 of all applicable taxes and special assessments imposed on
7 the homestead, not to exceed \$500; and (2) for a volunteer
8 emergency service provider who has been a volunteer emergency
9 service provider for 20 or more years, an abatement of 10
10 percent of all applicable taxes and special assessments imposed
11 on the homestead, not to exceed \$500, during the remainder of
12 the volunteer emergency service provider's life so long as the
13 provider's homestead is in the local service area of the agency
14 or entity for which the provider was a volunteer.

15 The bill also specifies the method of apportioning the
16 abatement among each applicable levy and special assessment.

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

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Senate File 2425 - Introduced

SENATE FILE 2425
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3195)

A BILL FOR

1 An Act relating to civil liability and associated insurance
2 requirements of alcoholic beverage licensees or permittees
3 who also sell or serve consumable hemp products.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 123.3, subsection 15, Code 2024, is
2 amended to read as follows:

3 15. *“Completed application”* means an application where all
4 necessary fees have been paid in full, any required bonds have
5 been submitted, the applicant has provided all information
6 requested by the department, and the application meets the
7 requirements of [section 123.92, subsection 2](#), or [section](#)
8 [123.92A, subsection 2](#), if applicable.

9 Sec. 2. Section 123.3, Code 2024, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION. 15A. *“Consumable hemp product”* means the
12 same as defined in section 204.2.

13 Sec. 3. Section 123.10, subsection 14, Code 2024, is amended
14 to read as follows:

15 14. Prescribing the uniform fee to be assessed against
16 a retail alcohol licensee, except a class “B”, special class
17 “B”, or class “E” retail alcohol licensee, to cover the
18 administrative costs incurred by the department resulting from
19 the failure of the licensee to maintain dramshop liability
20 insurance coverage pursuant to [section 123.92, subsection 2](#),
21 [paragraph “a”](#), or [dramshop hemp liability insurance coverage](#)
22 [pursuant to section 123.92A, subsection 2, paragraph “a”](#).

23 Sec. 4. NEW SECTION. **123.92A Civil liability for dispensing**
24 **or sale and service of any consumable hemp product (dramshop**
25 **hemp) — liability insurance.**

26 1. a. Subject to the limitation amount specified in
27 paragraph “c”, if applicable, any third party who is not the
28 intoxicated person who caused the injury at issue and who
29 is injured in person or property or means of support by an
30 intoxicated person or resulting from the intoxication of a
31 person, has a right of action for damages actually sustained,
32 severally or jointly against any licensee or permittee, whether
33 or not the license or permit was issued by the department or by
34 the licensing authority of any other state, who sold and served
35 any consumable hemp product, if the licensee or permittee is

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1 also registered to sell consumable hemp products under section
2 204.7 or by another jurisdiction, directly to the intoxicated
3 person, provided that the person was visibly intoxicated at the
4 time of the sale or service.

5 *b.* If the injury was proximately caused by an intoxicated
6 person, a permittee or licensee may establish as an affirmative
7 defense that the intoxication did not contribute to the
8 injurious action of the person.

9 *c.* In addition to the amount recoverable under section
10 123.92, subsection 1, paragraph "c", the total amount
11 recoverable by each plaintiff in any civil action for
12 noneconomic damages for personal injury, whether in tort,
13 contract, or otherwise, against a licensee or permittee who
14 sold and served any consumable hemp product giving rise to such
15 civil action, regardless of whether the licensee or permittee
16 also sold and served any alcoholic beverage giving rise to such
17 civil action, shall be limited to five hundred thousand dollars
18 for any injury or death of a person, unless the jury determines
19 that there is a substantial or permanent loss or impairment of
20 a bodily function, substantial disfigurement, or death, which
21 warrants a finding that imposition of such a limitation would
22 deprive the plaintiff of just compensation for the injuries
23 sustained.

24 2. *a.* Every retail alcohol licensee, except a class "B",
25 special class "B", or class "E" retail alcohol licensee, shall
26 furnish proof of financial responsibility under this section
27 by the existence of a liability insurance policy in an amount
28 determined by the department. If an insurer provides dramshop
29 hemp liability insurance at a new location to a licensee
30 or permittee who has a positive loss experience at other
31 locations for which such insurance is provided by the insurer,
32 and the insurer bases premium rates at the new location on
33 the negative loss history of the previous licensee at that
34 location, the insurer shall examine and consider adjusting the
35 premium for the new location not less than thirty months after

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1 the insurance is issued, based on the loss experience of the
2 licensee at that location during that thirty-month period of
3 time.

4 *b.* A dramshop hemp liability insurance policy may be written
5 on an aggregate limit basis.

6 *c.* The purpose of dramshop hemp liability insurance is to
7 provide protection for members of the public who experience
8 damages as a result of licensees serving patrons any consumable
9 hemp product to a point that reaches or exceeds the standard
10 set forth in law for liability. Minimum coverage requirements
11 for such insurance are not for the purpose of making the
12 insurance affordable for all licensees regardless of claims
13 experience. A dramshop hemp liability insurance policy
14 obtained by a licensee shall meet the minimum insurance
15 coverage requirements as determined by the department and is a
16 mandatory condition for holding a license.

17

EXPLANATION

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

20 This bill relates to civil liability and associated
21 insurance requirements of alcoholic beverage licensees or
22 permittees who also sell or serve consumable hemp products.

23 Under current law, Code section 123.92 provides for civil
24 liability and insurance requirements for alcoholic beverage
25 licensees and permittees who sell and serve alcoholic beverages
26 to a visibly intoxicated person (dramshop Act). The bill
27 establishes similar dramshop provisions applicable to a
28 licensee or permittee who sells or serves any consumable hemp
29 product (CHP), if the licensee or permittee is also registered
30 to sell CHPs in Iowa (Code section 204.7) or by another
31 jurisdiction.

32 The total amount recoverable by each plaintiff in any civil
33 action for noneconomic damages for personal injury against a
34 licensee or permittee who sold and served any CHP giving rise
35 to such civil action is limited to \$500,000 for any injury

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1 or death of a person, unless the jury determines that there
2 is a substantial or permanent loss or impairment of a bodily
3 function, substantial disfigurement, or death, which warrants
4 a finding that imposition of such a limitation would deprive
5 the plaintiff of just compensation for the injuries sustained.
6 This is in addition to any amount recoverable under Code
7 section 123.92 based on sale or service of alcoholic beverages
8 (\$250,000, with similar exceptions), and applies regardless
9 of whether the licensee or permittee also sold or served an
10 alcoholic beverage.

11 The bill makes conforming changes to Code section 123.3(15)
12 and Code section 123.10(14).

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Senate File 2426 - Introduced

SENATE FILE 2426
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 570)
(SUCCESSOR TO SF 352)
(SUCCESSOR TO SF 41)

A BILL FOR

1 An Act relating to emergency management services and emergency
2 medical services and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 29C.9, subsection 2, Code 2024, is
2 amended to read as follows:

3 2. The commission shall be composed of a each member of
4 the board of supervisors, the sheriff, and the mayor from each
5 city within the county. A commission member may designate
6 an alternate to represent the designated entity. For any
7 activity relating to section 29C.17, subsection 2, or chapter
8 24, participation shall only be by a commission member or a
9 designated alternate that is an elected official from the same
10 designated entity.

11 Sec. 2. Section 29C.17, subsections 2, 3, and 6, Code 2024,
12 are amended to read as follows:

13 2. For purposes consistent with this chapter, the local
14 emergency management agency's approved budget shall be funded
15 exclusively by one ~~or any combination~~ of the following options,
16 as determined by the commission:

17 a. ~~A countywide special levy pursuant to section 331.424,~~
18 ~~subsection 1 certified and levied by the commission at a rate~~
19 ~~not to exceed thirty-five cents per one thousand dollars of~~
20 ~~assessed value of taxable property to be used for the support~~
21 ~~of the local emergency management agency, except for special~~
22 ~~or unique services and operations, and a countywide additional~~
23 ~~levy certified and levied by the commission at a rate not to~~
24 ~~exceed one dollar per one thousand dollars of assessed value of~~
25 ~~taxable property to be used only for special or unique services~~
26 ~~and operations approved by the commission. "*Special or unique*~~
27 ~~*services and operations*" means any of the following:~~

28 (1) Joint emergency response communications services
29 through an agreement entered into under chapter 28E, as
30 authorized in section 29C.9, subsection 6.

31 (2) Support or equipment for a countywide hazardous
32 materials team.

33 (3) Support or equipment for a countywide community
34 emergency response team.

35 (4) Support or equipment for a countywide search, rescue,

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1 and recovery team.

2 (5) Support or equipment for a countywide incident
3 management support team.

4 b. One or more of the following options:

5 (1) Per capita allocation funded from city and county
6 general funds or by a combination of city and county special
7 levies which may be apportioned among the member jurisdictions.

8 ~~e.~~ (2) An allocation computed as each jurisdiction's
9 relative share of the total assessed valuation within the
10 county.

11 ~~d.~~ (3) A voluntary share allocation.

12 ~~e.~~ (4) Other funding sources allowed by law, excluding a
13 countywide levy.

14 3. A If a local emergency management agency is funded
15 under subsection 2, paragraph "b", a political subdivision may
16 appropriate additional funds for the purpose of supporting
17 commission expenses relating to special or unique matters
18 extending beyond the resources of the agency.

19 6. Subject to chapter 24, the commission shall adopt,
20 certify, and provide a budget, on or before February 28 of
21 each year, to the funding entities determined pursuant to
22 subsection 2. The form of the budget shall be as prescribed
23 by the department of management. Any portion of a tax levied
24 by a county or city to support the local emergency management
25 agency shall be identified separately on tax statements issued
26 by the county treasurer. A tax levied by the commission under
27 subsection 2, paragraph "a", shall be identified separately on
28 tax statements issued by the county treasurer.

29 Sec. 3. Section 29C.17, Code 2024, is amended by adding the
30 following new subsections:

31 NEW SUBSECTION. 7. If a commission is meeting the
32 financial obligations for implementation of its local emergency
33 management program and operation of the local emergency
34 management agency, the commission may reserve an amount
35 of unobligated and unencumbered funds, excluding amounts

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1 reserved or obligated under the capital improvement plan under
2 subsection 8, for operations expenditure obligations in a
3 future fiscal year, not to exceed an amount equal to thirty
4 percent of the local emergency management agency's approved
5 budget for the fiscal year.

6 NEW SUBSECTION. 8. Each commission shall, as part of the
7 local emergency management agency's budgeting process, adopt
8 a capital improvement plan that identifies large expenditures
9 or capital improvement projects and the funding sources
10 and financing of such projects for at least the subsequent
11 five fiscal years. Amounts reserved or obligated under a
12 capital improvement plan are not subject to the reserve amount
13 limitation under subsection 7. The local emergency management
14 agency's annual budgeting process shall include evaluation
15 of the activities undertaken and the progress made under the
16 capital improvement plan.

17 Sec. 4. Section 331.424, subsection 1, paragraph a,
18 subparagraph (9), Code 2024, is amended to read as follows:

19 (9) The maintenance and operation of a local emergency
20 management agency established pursuant to chapter 29C, unless
21 the agency is funded under section 29C.17, subsection 2,
22 paragraph "a".

23 Sec. 5. Section 384.12, subsection 5, Code 2024, is amended
24 to read as follows:

25 5. A tax for the ~~support~~ maintenance and operation of
26 a local emergency management ~~commission~~ agency established
27 pursuant to chapter 29C, unless the agency is funded under
28 section 29C.17, subsection 2, paragraph "a".

29 Sec. 6. Section 422D.6, subsection 3, Code 2024, is amended
30 by adding the following new paragraph:

31 NEW PARAGRAPH. *i.* Salaries and benefits of emergency
32 medical care providers, as defined in section 147A.1.

33 Sec. 7. APPLICABILITY. This Act applies to budgets for
34 property taxes due and payable in fiscal years beginning on or
35 after July 1, 2025.

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1 EXPLANATION

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

4 Under Code section 29C.17, a local emergency management
5 agency's approved budget is funded by one or any combination
6 of several funding options, as determined by the local
7 emergency management commission, including a countywide
8 special levy pursuant to Code section 331.424(1) under the
9 county's supplemental property tax levy authority in an amount
10 sufficient to pay for the maintenance and operation of the
11 local emergency management agency. This bill authorizes the
12 local emergency management commission to certify and levy the
13 countywide special levy for the support of the agency at a rate
14 not to exceed \$0.35 per \$1,000 of assessed value and limits
15 the county's authority to certify such a levy if the agency
16 is being funded with the countywide levy under the bill. The
17 bill also limits a city's authority to levy a tax under Code
18 section 384.12(5) to support an emergency management agency if
19 the agency is being funded through the countywide levy under
20 the bill.

21 The bill also authorizes the local emergency management
22 commission to certify and levy a countywide additional levy
23 not to exceed \$1.00 per \$1,000 of assessed value for special
24 or unique services and operations, as defined in the bill,
25 approved by the commission.

26 Code section 29C.9 establishes the composition of each
27 local emergency management commission to be a member of the
28 board of supervisors, the sheriff, and the mayor from each
29 city within the county. The bill modifies the composition of
30 each commission so that it includes each member of the board
31 of supervisors.

32 Code chapter 422D authorizes counties to impose a property
33 tax levy, an income surtax, or a combination of both taxes
34 within the county, excluding those areas within a benefited
35 emergency medical services district under Code chapter 357F, to

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1 be used for specified emergency medical services costs, if the
2 taxes are approved at election.

3 The bill adds salaries and benefits of emergency medical
4 care providers, as defined in Code section 147A.1, to the
5 eligible expenditures from the county emergency medical
6 services trust fund under Code section 422D.6.

7 The bill also provides that if a commission is meeting
8 the financial obligations for implementation of its local
9 emergency management program and operation of the local
10 emergency management agency, the commission may reserve an
11 amount of unobligated and unencumbered funds, excluding amounts
12 reserved or obligated under the capital improvement plan,
13 as required under the bill, for expenditure obligations in
14 a future fiscal year, not to exceed an amount equal to 30
15 percent of the local emergency management agency's approved
16 budget for the applicable fiscal year. In addition, the
17 bill allows the commission to reserve an amount not to
18 exceed 5 percent of the annual capital improvement budget for
19 operations expenditure obligations in a future fiscal year.
20 As part of the local emergency management agency's budgeting
21 process, the bill requires the commission to adopt a capital
22 improvement plan that identifies large expenditures or capital
23 improvement projects and the funding sources and financing
24 of such projects. The local emergency management agency's
25 annual budgeting process must also include evaluation of the
26 activities undertaken and the progress made under the capital
27 improvement plan.

28 The bill applies to budgets for property taxes due and
29 payable in fiscal years beginning on or after July 1, 2025.

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Senate File 2427 - Introduced

SENATE FILE 2427

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3179)

A BILL FOR

1 An Act relating to the duties and responsibilities of the
2 department of revenue including confidentiality of records,
3 sports wagering, the lottery, cigarette and tobacco
4 taxes, alcoholic beverages, and including effective date
5 provisions.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

CONFIDENTIALITY OF RECORDS

1
2
3 Section 1. Section 422.29, Code 2024, is amended by adding
4 the following new subsection:

5 NEW SUBSECTION. 4. Notwithstanding sections 422.20 and
6 422.72 or any other provision of law to the contrary, the
7 department may submit to the court the entire record under seal
8 for the purpose of judicial review under section 17A.19. The
9 record in the custody of the department remains open to public
10 inspection to the extent allowed by chapters 17A and 22, and
11 sections 422.20, subsection 5, and 422.72, subsection 8.

12 Sec. 2. EFFECTIVE DATE. This division of this Act, being
13 deemed of immediate importance, takes effect upon enactment.

DIVISION II

SPORTS WAGERING

14
15
16 Sec. 3. Section 99F.18, Code 2024, is amended to read as
17 follows:

18 **99F.18 Tax on winnings.**

19 1. All winnings derived from slot machines operated
20 pursuant to [this chapter](#) are Iowa earned income and are subject
21 to state and federal income tax laws. An amount deducted from
22 winnings for payment of the state tax, pursuant to section
23 422.16, subsection 2, shall be remitted to the department of
24 revenue on behalf of the winner.

25 2. All winnings from sports wagering authorized under [this](#)
26 [chapter](#) are Iowa earned income and subject to state and federal
27 [income tax laws](#). An amount deducted from winnings for payment
28 [of state tax pursuant to section 422.16, subsection 2, shall be](#)
29 [remitted to the department of revenue on behalf of the winner.](#)

30 Sec. 4. Section 422.16, subsection 2, paragraph d, Code
31 2024, is amended to read as follows:

32 *d.* For the purposes of [this subsection](#), state income tax
33 shall be withheld on winnings in excess of six hundred dollars
34 derived from gambling activities authorized under chapter
35 99B or [99G](#). State income tax shall be withheld on winnings

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1 in excess of one thousand dollars from gambling activities
2 authorized under [chapter 99D](#). State income tax shall be
3 withheld on winnings in excess of one thousand two hundred
4 dollars derived from slot machines authorized under chapter
5 99F. State income tax shall be withheld on winnings from
6 sports wagering authorized under chapter 99F whenever federal
7 income tax is required to be withheld from the same winnings in
8 accordance with the Internal Revenue Code.

9 DIVISION III

10 LOTTERY

11 Sec. 5. Section 99G.3, Code 2024, is amended by adding the
12 following new subsections:

13 NEW SUBSECTION. 3A. *"Bona fide social relationship"* means
14 a real, genuine, unfeigned social relationship between two or
15 more persons, where each person has an established knowledge of
16 the other, which has not arisen for the purpose of gambling.

17 NEW SUBSECTION. 9A. *"Lottery courier"* means a person who
18 offers or undertakes to procure tickets or shares in lottery
19 games from a lottery retailer on behalf of another person, and
20 who does not have a bona fide social relationship with that
21 other person.

22 Sec. 6. Section 99G.24, subsection 7, Code 2024, is amended
23 by adding the following new paragraph:

24 NEW PARAGRAPH. *j.* The department determines, based upon
25 available information, that either the structure or activities
26 of the applicant's business is likely to violate provisions of
27 this chapter, or any regulation, policy, or procedure of the
28 division.

29 Sec. 7. Section 99G.30, Code 2024, is amended by adding the
30 following new subsections:

31 NEW SUBSECTION. 8. A person shall not do any of the
32 following:

33 *a.* Act or operate as a lottery courier.

34 *b.* Do business with a lottery courier.

35 NEW SUBSECTION. 9. A retailer shall not knowingly sell

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1 tickets or shares in a lottery game to any of the following:

2 a. A lottery courier.

3 b. An employee or agent of a lottery courier.

4 Sec. 8. Section 99G.31, subsection 3, paragraph g, Code
5 2024, is amended by striking the paragraph and inserting in
6 lieu thereof the following:

7 g. A ticket or share issued by the division shall not
8 be purchased by and no prize shall be paid to any of the
9 following:

10 (1) A member of the board.

11 (2) An officer or employee of the department.

12 (3) An officer or employee of the state providing services
13 to the department to administer this chapter if such officer
14 or employee has access to confidential information which may
15 compromise the integrity of the lottery.

16 (4) A spouse, child, sibling, or parent residing as a member
17 of the same household in the principal place of residence of
18 any person described in subparagraphs (1) through (3).

19 Sec. 9. Section 99G.34, Code 2024, is amended by adding the
20 following new subsection:

21 NEW SUBSECTION. 9. Ticket order history; ticket inventory;
22 or any records that if disclosed could impair or adversely
23 impact the security, integrity, or fairness of a lottery game
24 or the security of lottery retailers.

25 DIVISION IV

26 CIGARETTE AND TOBACCO TAXES AND REPORTS — ELECTRONIC FILING

27 Sec. 10. Section 453A.1, subsection 27, Code 2024, is
28 amended to read as follows:

29 27. "State permit" shall mean and include all permits issued
30 by the department ~~to distributors, wholesalers, and retailers~~
31 under this chapter except the permits issued to retailers
32 approved by cities and counties pursuant to sections 453A.13
33 and 453A.47A.

34 Sec. 11. Section 453A.6, subsection 8, paragraph a, Code
35 2024, is amended to read as follows:

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1 a. Pay directly to the department, in lieu of the tax
2 under [subsection 1](#), a tax equal to three and six hundredths
3 cents on each cigarette dispensed from such machine. Payments
4 made under this paragraph shall be remitted to the department
5 electronically.

6 Sec. 12. Section 453A.8, subsection 2, Code 2024, is amended
7 to read as follows:

8 2. Orders for cigarette tax stamps, including the payment
9 for such stamps, shall be ~~sent direct~~ made to the department
10 electronically on a form to be prescribed by the director,
11 except as provided in [subsection 6](#).

12 Sec. 13. Section 453A.13, subsection 2, paragraph a, Code
13 2024, is amended to read as follows:

14 a. The department shall issue state permits to distributors,
15 wholesalers, and cigarette vendors, and retailers that
16 make delivery sales of alternative nicotine products and
17 vapor products, subject to the conditions provided in this
18 subchapter. If an out-of-state retailer makes delivery
19 sales of alternative nicotine products or vapor products, an
20 application shall be filed with the department electronically
21 and a permit shall be issued for the out-of-state retailer's
22 principal place of business. Cities may ~~issue~~ approve retail
23 ~~permits to retailers~~ permit applications for applicants with
24 a place of business located within their respective limits.
25 County boards of supervisors may ~~issue~~ approve retail ~~permits~~
26 ~~to retailers~~ permit applications for applicants with a place of
27 business in their respective counties, outside of the corporate
28 limits of cities. Upon approval of a retail permit application
29 by a city or county, the department shall issue the permit to
30 the applicant on behalf of the city or county, in the manner
31 determined by the department. A city or county shall use the
32 electronic portal of the department to process retail permit
33 applications. A city or county that is unable to use the
34 electronic portal of the department may request permission from
35 the director to process retail applications by another method.

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1 Sec. 14. Section 453A.13, subsection 2, paragraph c, Code
2 2024, is amended to read as follows:

3 ~~c. A city or county shall submit a duplicate of any~~
4 ~~application for a retail permit to the department within thirty~~
5 ~~days of the issuance.~~ The department shall submit the current
6 list of all retail permits issued to the department of health
7 and human services by the last day of each quarter of a state
8 fiscal year.

9 Sec. 15. Section 453A.13, subsection 3, paragraph a, Code
10 2024, is amended to read as follows:

11 a. All permits provided for in [this subchapter](#) shall expire
12 on June 30 of each year. A permit shall not be granted or
13 issued until the applicant has paid the fees to the department
14 required in this subchapter for the next period ending on June
15 30 next, to the department or the city or county granting the
16 permit, the fees provided for in [this subchapter](#). The annual
17 state permit fee for a distributor, cigarette vendor, and
18 wholesaler is one hundred dollars when the permit is granted
19 during the months of July, August, or September. However,
20 whenever a state permit holder operates more than one place of
21 business, a duplicate state permit shall be issued for each
22 additional place of business on payment of five dollars for
23 each duplicate state permit, but refunds as provided in this
24 subchapter do not apply to any duplicate permit issued.

25 Sec. 16. Section 453A.13, subsection 5, unnumbered
26 paragraph 1, Code 2024, is amended to read as follows:

27 Permits shall be issued only upon applications accompanied
28 by the fee indicated above, and by an adequate bond as provided
29 in [section 453A.14](#), and upon forms furnished by the department
30 ~~upon written request. The failure to furnish such forms shall~~
31 ~~be no excuse for the failure to file the forms unless absolute~~
32 ~~refusal is shown.~~ Applications, any supporting documentation,
33 and the associated fees required by this section shall be
34 submitted to the department electronically. The forms shall
35 set forth all of the following:

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1 Sec. 17. Section 453A.13, subsection 9, unnumbered
2 paragraph 1, Code 2024, is amended to read as follows:

3 Each permit issued shall describe clearly the place of
4 business for which it is issued, shall be nonassignable,
5 consecutively numbered, designating the kind of permit, and
6 shall authorize the sale of cigarettes, alternative nicotine
7 products, or vapor products in this state subject to the
8 limitations and restrictions herein contained. The retail
9 permits shall be upon forms furnished by the department ~~or on~~
10 ~~forms made available or approved by the department.~~

11 Sec. 18. Section 453A.14, subsection 1, unnumbered
12 paragraph 1, Code 2024, is amended to read as follows:

13 ~~No~~ A state or manufacturer's permit shall not be issued until
14 the applicant files a bond, with good and sufficient surety,
15 to be approved by the director, which bond shall be in favor of
16 the state and conditioned upon the payment of taxes, damages,
17 fines, penalties, and costs adjudged against the permit holder
18 for violation of any of the provisions of this subchapter. The
19 bonds shall be on forms prescribed by the director and shall be
20 filed electronically. A bond filed under this section shall be
21 in one of the following amounts:

22 Sec. 19. Section 453A.14, subsection 2, Code 2024, is
23 amended to read as follows:

24 2. A person shall not engage in interstate business unless
25 the person files a bond, with good and sufficient surety in an
26 amount of not less than one thousand dollars. A bond required
27 by this subsection shall be on forms prescribed by the director
28 and shall be filed electronically. The amount of the bond
29 required of the person shall be fixed by the director, subject
30 to the minimum limitation provided in this section. The bond
31 is subject to approval by the director and shall be payable to
32 the state in Des Moines, Polk county, and conditioned upon the
33 payment of taxes, damages, fines, penalties, and costs adjudged
34 against the person for violation of any of the requirements of
35 this subchapter affecting the person, on a form prescribed by

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1 the director.

2 Sec. 20. Section 453A.15, subsection 7, Code 2024, is
3 amended to read as follows:

4 7. ~~The director may require by rule that~~ Any reports
5 required to be made under this subchapter shall be filed by
6 ~~electronic transmission electronically.~~

7 Sec. 21. Section 453A.16, Code 2024, is amended to read as
8 follows:

9 **453A.16 Manufacturer's permit.**

10 The department may, upon application of any manufacturer,
11 issue without charge to the manufacturer a manufacturer's
12 permit. The application shall contain information as
13 the director shall prescribe and the application shall be
14 submitted to the department electronically. The holder of a
15 manufacturer's permit is authorized to purchase stamps from
16 the department, and must affix stamps to individual packages
17 of cigarettes outside of this state, prior to their shipment
18 into the state unless the cigarettes are shipped to an Iowa
19 permitted distributor or an Iowa permitted distributor's agent.

20 Sec. 22. Section 453A.17, subsection 1, Code 2024, is
21 amended to read as follows:

22 1. Every distributing agent in the state, now engaged,
23 or who desires to become engaged, in the business of storing
24 unstamped cigarettes which are received in interstate commerce
25 for distribution or delivery only upon order received from
26 without the state or to be sold outside the state, shall
27 file with the department electronically, an application for
28 a distributing agent's permit, on a form prescribed by the
29 director, ~~to be furnished upon written request. The failure~~
30 ~~to furnish shall be no excuse for the failure to file the same~~
31 ~~unless an absolute refusal is shown.~~ Said form shall set
32 forth the name under which such distributing agent transacts
33 or intends to transact such business as a distributing agent,
34 the principal office and place of business in Iowa to which
35 the permit is to apply, and if other than an individual, the

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1 principal officers or members thereof and their addresses. The
2 director may require any other information in said application.
3 No distributing agent shall engage in such business until
4 such application has been filed and fee in the sum of one
5 hundred dollars paid for the permit and until the permit has
6 been obtained. Such permit shall expire on June 30 following
7 the date of issuance. All of the provisions of the last
8 two paragraphs of [section 453A.14](#), relative to bonds, are
9 incorporated herein and by this reference made applicable to
10 distributing agents. Upon failure to furnish adequate bond
11 as required, the permit shall be revoked without hearing. An
12 application shall be filed and a permit obtained for each place
13 of business owned or operated by a distributing agent.

14 Sec. 23. Section 453A.18, Code 2024, is amended to read as
15 follows:

16 **453A.18 Forms for records and reports.**

17 The department shall ~~furnish or~~ make available in electronic
18 form, without charge, to holders of the various permits, forms
19 ~~in sufficient quantities~~ to enable permit holders to make the
20 reports required to be made under [this subchapter](#). The permit
21 holders shall furnish at their own expense the books, records,
22 and invoices, required to be used and kept, but the books,
23 records, and invoices shall be in exact conformity to the forms
24 prescribed for that purpose by the director, and shall be kept
25 and used in the manner prescribed by the director. However,
26 the director may, by express order in certain cases, authorize
27 permit holders to keep their records in a manner and upon forms
28 other than those prescribed. The authorization may be revoked
29 at any time. A report, book, record, invoice, and any other
30 document required to be submitted to the department under this
31 subchapter shall be submitted electronically.

32 Sec. 24. Section 453A.23, subsections 1 and 2, Code 2024,
33 are amended to read as follows:

34 1. Subject to [this subchapter](#), a retailer's permit may be
35 issued by the department to any dining car company, sleeping

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1 car company, railroad or railway company. The permit shall
2 authorize the holder to keep for sale, and sell, cigarettes
3 at retail on any dining car, sleeping car, or passenger car
4 operated by the applicant in, through, or across the state of
5 Iowa, subject to all of the restrictions imposed upon retailers
6 under [this subchapter](#). The application for the permit shall
7 be in the form and contain the information required by the
8 director and each application submitted under this section
9 shall be submitted to the department electronically. Each
10 permit is good throughout the state. Only one permit is
11 required for all cars operated in this state by the applicant,
12 but a duplicate of the permit shall be posted in each car
13 in which cigarettes are sold and no further permit shall be
14 required or tax levied for the privilege of selling cigarettes
15 in the cars. ~~No cigarettes~~ Cigarettes shall not be sold in
16 the cars without having affixed thereto stamps evidencing the
17 payment of the tax as provided in [this subchapter](#).

18 2. As a condition precedent to the issuing of a retailer's
19 permit for railway car, the applicant shall file with the
20 department a bond in favor of the state for the benefit of
21 all parties interested in the amount of five hundred dollars
22 conditioned upon the payment of all taxes, fines and penalties
23 and costs in [this subchapter](#). A bond filed under this
24 subsection shall be on forms prescribed by the director and
25 shall be filed electronically.

26 Sec. 25. Section 453A.24, subsection 2, Code 2024, is
27 amended to read as follows:

28 2. The director may require by rule that common carriers
29 or the appropriate persons provide monthly reports to the
30 department detailing all information the department deems
31 necessary on shipments into and out of Iowa of cigarettes
32 and tobacco products as set forth in this [subchapter I](#) and
33 subchapter II of this chapter. ~~The director may require by~~
34 ~~rule that the reports~~ A report required to be submitted by the
35 director pursuant to this section shall be filed by electronic

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1 ~~transmission~~ electronically.

2 Sec. 26. Section 453A.35, subsection 1, paragraph a, Code
3 2024, is amended to read as follows:

4 a. With the exception of revenues credited to the health
5 care trust fund pursuant to paragraph "b", the proceeds derived
6 from the sale of stamps and the payment of fees and penalties
7 provided for under this chapter, and the permit fees received
8 from all state permits issued by the department, shall be
9 credited to the general fund of the state.

10 Sec. 27. Section 453A.35, subsection 2, Code 2024, is
11 amended to read as follows:

12 2. All permit fees provided for in this chapter and
13 collected by the department on behalf of cities in the issuance
14 of permits granted by the cities shall be ~~paid~~ remitted by
15 the department to the treasurer of the city where the permit
16 is effective, ~~or to another city officer as designated by the~~
17 ~~council~~, and shall be credited to the general fund of the
18 city. Permit fees so collected by the department on behalf of
19 counties shall be ~~paid~~ remitted to the county treasurer of the
20 county where the permit is effective.

21 Sec. 28. Section 453A.39, subsection 2, paragraph a, Code
22 2024, is amended to read as follows:

23 a. All cigarette samples shall be shipped only to a
24 distributor that has a permit to stamp cigarettes or little
25 cigars with Iowa tax. All cigarette samples must have a
26 cigarette stamp. The manufacturer shipping samples under this
27 section shall send an affidavit to the director stating the
28 shipment information, including the date shipped, quantity, and
29 to whom the samples were shipped. The distributor receiving
30 the shipment shall send an affidavit to the director stating
31 the shipment information, including the date shipped, quantity,
32 and from whom the samples were shipped. These affidavits shall
33 be duly notarized and submitted to the director at the time of
34 shipment and receipt of the samples. The distributor shall
35 pay the tax on samples by separate remittance along with the

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1 affidavit. The affidavit and remittance required under this
2 paragraph shall be submitted to the department electronically.

3 Sec. 29. Section 453A.40, subsection 2, Code 2024, is
4 amended to read as follows:

5 2. Persons subject to the inventory tax imposed under this
6 section shall take an inventory as of the close of the business
7 day next preceding the effective date of the increased tax rate
8 of those items subject to the inventory tax for the purpose of
9 determining the tax due. These persons shall report the tax
10 on forms provided by the department of revenue and remit the
11 tax due within thirty days of the prescribed inventory date.
12 The report and remittance required under this subsection shall
13 be submitted to the department electronically. The department
14 of revenue shall adopt rules as are necessary to carry out this
15 section.

16 Sec. 30. NEW SECTION. 453A.41 Submitting documents —
17 alternative method.

18 A person subject to this subchapter who is required to submit
19 an application, bond, fee, report, return, remittance, or other
20 documentation electronically and who is unable to do so, may
21 request permission from the director to make the submission
22 using an alternative method.

23 Sec. 31. Section 453A.45, subsection 5, paragraphs b and c,
24 Code 2024, are amended to read as follows:

25 *b.* The report shall be made on forms provided by the
26 director. ~~The director may require by rule that the A report~~
27 required under this subsection shall be filed by electronic
28 transmission electronically.

29 *c.* Common carriers transporting tobacco products into
30 this state shall file with the director reports of all such
31 shipments other than those which are delivered to public
32 warehouses of first destination in this state which are
33 licensed under the provisions of [chapter 554](#). Such reports
34 shall be filed electronically with the department on or before
35 the tenth day of each month and shall show with respect to

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1 deliveries made in the preceding month all of the following:

- 2 (1) The date.
- 3 (2) The point of origin.
- 4 (3) The point of delivery.
- 5 (4) The name of the consignee.
- 6 (5) A description and the quantity of tobacco products
- 7 delivered.
- 8 (6) Such other information as the director may require.

9 Sec. 32. Section 453A.46, subsection 1, paragraph a,
10 subparagraph (1), Code 2024, is amended to read as follows:

11 (1) On or before the twentieth day of each calendar month
12 every distributor with a place of business in this state shall
13 file a return with the director showing for the preceding
14 calendar month the quantity and wholesale sales price of each
15 tobacco product brought, or caused to be brought, into this
16 state for sale; made, manufactured, or fabricated in this state
17 for sale in this state; and any other information the director
18 may require. Every licensed distributor outside this state
19 shall in like manner file a return with the director showing
20 for the preceding calendar month the quantity and wholesale
21 sales price of each tobacco product shipped or transported to
22 retailers in this state to be sold by those retailers and any
23 other information the director may require. Returns shall
24 be made upon forms ~~furnished or~~ made available in electronic
25 form and prescribed by the director and shall contain other
26 information as the director may require. Each return shall be
27 accompanied by a remittance for the full tax liability shown
28 on the return, less a discount as fixed by the director not to
29 exceed five percent of the tax. Within three years after the
30 return is filed or within three years after the return became
31 due, whichever is later, the department shall examine it,
32 determine the correct amount of tax, and assess the tax against
33 the taxpayer for any deficiency. The period for examination
34 and determination of the correct amount of tax is unlimited in
35 the case of a false or fraudulent return made with the intent

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1 to evade tax, or in the case of a failure to file a return.

2 Sec. 33. Section 453A.46, subsection 7, Code 2024, is
3 amended by striking the subsection and inserting in lieu
4 thereof the following:

5 7. A return and remittance required to be submitted under
6 this subchapter shall be filed electronically.

7 Sec. 34. Section 453A.47A, subsection 6, Code 2024, is
8 amended to read as follows:

9 6. *Issuance.* Cities may ~~issue~~ approve retail ~~permits~~
10 ~~to permit applications of~~ retailers located within their
11 respective limits. County boards of supervisors may ~~issue~~
12 approve retail ~~permits to permit applications of~~ retailers
13 located in their respective counties, outside of the corporate
14 limits of cities. ~~The city or county shall submit a duplicate~~
15 ~~of any application for a retail permit to the department within~~
16 ~~thirty days of issuance of a permit.~~ Upon approval of a retail
17 permit application by a city or county, the department shall
18 issue the permit to the applicant on behalf of the city or
19 county, in the manner determined by the department. A city
20 or county shall use the electronic portal of the department
21 to process retail permit applications. A city or county that
22 is unable to use the electronic portal of the department
23 may request permission from the director to process retail
24 applications by another method. The department shall submit
25 the current list of all retail permits issued to the department
26 of health and human services by the last day of each quarter of
27 a state fiscal year.

28 Sec. 35. Section 453A.47A, subsection 7, paragraph a,
29 unnumbered paragraph 1, Code 2024, is amended to read as
30 follows:

31 All permits provided for in ~~this subchapter~~ shall expire on
32 June 30 of each year. A permit shall not be granted or issued
33 until the applicant has paid the fees ~~provided for to the~~
34 department required in ~~this section~~ for the next period ending
35 on June 30 next, ~~to the city or county granting the permit.~~ The

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1 fee for retail permits is as follows when the permit is granted
2 during the month of July, August, or September:

3 Sec. 36. Section 453A.47A, subsection 9, unnumbered
4 paragraph 1, Code 2024, is amended to read as follows:

5 Retail permits shall be issued only upon applications,
6 accompanied by the fee indicated above, made upon forms
7 furnished by the department ~~upon written request. The failure~~
8 ~~to furnish such forms shall be no excuse for the failure to~~
9 ~~file the form unless absolute refusal is shown.~~ Applications,
10 any supporting documentation, and the associated fees
11 required by this section shall be submitted to the department
12 electronically. The forms shall specify:

13 Sec. 37. Section 453A.47A, subsection 10, paragraph b, Code
14 2024, is amended to read as follows:

15 b. Every retailer shall, when requested by the department,
16 make additional reports as the department deems necessary and
17 proper and shall at the request of the department furnish full
18 and complete information pertaining to any transaction of the
19 retailer involving the purchase or sale or use of tobacco,
20 tobacco products, alternative nicotine products, or vapor
21 products. A report required to be submitted to the department
22 pursuant to this subsection shall be filed electronically.

23 Sec. 38. NEW SECTION. 453A.52 Submitting documents —
24 alternative method.

25 A person subject to this subchapter who is required to submit
26 an application, bond, fee, report, return, remittance, or other
27 documentation electronically and who is unable to do so, may
28 request permission from the director to make the submission
29 using an alternative method.

30 Sec. 39. Section 453C.1, subsection 10, Code 2024, is
31 amended to read as follows:

32 10. "Units sold" means the number of individual cigarettes
33 sold in the state by the applicable tobacco product
34 manufacturer, whether directly or through a distributor,
35 retailer, or similar intermediary or intermediaries, during the

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1 year in question, ~~as measured by excise taxes collected by the~~
2 ~~state on~~ in packs bearing required to bear the excise stamp of
3 the state or ~~on~~ in the case of roll-your-own tobacco containers
4 on which a tax is due pursuant to chapter 453A. The department
5 of revenue shall adopt rules as are necessary to ascertain
6 the amount of state excise tax paid on the cigarettes of such
7 tobacco product manufacturer for each year.

8 Sec. 40. Section 453D.5, subsection 1, Code 2024, is amended
9 to read as follows:

10 1. No later than twenty calendar days after the end of
11 each calendar quarter, and more frequently if so directed by
12 the director, each stamping agent and distributor shall submit
13 information as the director requires to facilitate compliance
14 with this chapter, including but not limited to a list by brand
15 family of the total number of cigarettes, or, in the case of
16 roll-your-own tobacco, the equivalent stick count, for which
17 the stamping agent or distributor affixed stamps during the
18 previous calendar quarter or otherwise paid the tax due for
19 the cigarettes. The stamping agent and distributor shall
20 maintain, and make available to the director, all invoices and
21 documentation of sales of all nonparticipating manufacturer
22 cigarettes and any other information relied upon in reporting
23 to the director for a period of five years. Violations of this
24 subsection are subject to civil penalties as established in
25 section 453A.31, subsection 1, paragraph "b". Any information
26 submitted pursuant to this subsection shall be submitted to the
27 director electronically.

28 Sec. 41. EFFECTIVE DATE. This division of this Act takes
29 effect January 1, 2025, for returns, payments, remittances,
30 reports, books, records, invoices, and any other document
31 required to be electronically filed with or submitted to the
32 department on or after that date.

33 DIVISION V

34 ALCOHOLIC BEVERAGES

35 Sec. 42. Section 123.3, subsections 10 and 32, Code 2024,

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1 are amended to read as follows:

2 10. *"Canned cocktail"* means a mixed drink or cocktail
3 primarily composed of alcoholic liquor that is premixed and
4 packaged in a metal can and contains more than one-half of one
5 percent of alcohol by volume but not more than fifteen percent
6 of alcohol by volume. A mixed drink or cocktail mixed and
7 packaged in a metal can pursuant to section 123.49, subsection
8 2, paragraph *"d"*, subparagraph (3), shall not be considered a
9 canned cocktail.

10 32. *"Mixed drink or cocktail"* means an alcoholic beverage,
11 composed in whole or in part of alcoholic liquor or wine, that
12 is combined with other alcoholic beverages or nonalcoholic
13 beverages or ingredients including but not limited to ice,
14 water, soft drinks, or flavorings.

15 Sec. 43. Section 123.5, subsection 3, Code 2024, is amended
16 to read as follows:

17 3. Members of the commission shall be chosen on the basis
18 of managerial ability and experience as business executives.
19 Not more than two members of the commission may ~~be the holder~~
20 ~~of or have an interest in a permit or license to manufacture~~
21 ~~alcoholic liquor, wine, or beer or to sell alcoholic liquor,~~
22 ~~wine, or beer at wholesale or retail~~ directly or indirectly;
23 individually; as a member of a partnership or an association;
24 as a member, owner, or stockholder, except as an institutional
25 investor, of a corporation or other entity; or as a relative to
26 a person by blood or marriage within the second degree do any
27 of the following:

28 a. Hold a permit or license to manufacture alcoholic
29 beverages or sell alcoholic beverages at wholesale or retail.

30 b. Have an interest in the manufacture of or dealing in
31 alcoholic beverages or in an enterprise or industry in which
32 alcoholic beverages are required.

33 c. Receive a commission or profit on the purchase or sale of
34 alcoholic beverages by any person.

35 d. Have an interest in or mortgage or deed of trust on any

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1 land or building where alcoholic beverages are manufactured for
2 sale, offered for sale, or sold or in any personal property
3 used for the manufacturing or sale of alcoholic beverages.

4 Sec. 44. Section 123.5, Code 2024, is amended by adding the
5 following new subsections:

6 NEW SUBSECTION. 3A. In addition to the requirements of
7 chapter 68B, members of the commission shall not do any of the
8 following:

9 a. Hold any other office or position under the laws of this
10 state, or any other state or territory or of the United States.

11 b. Directly or indirectly use the office of the member
12 to influence, persuade, or induce any person to adopt their
13 political views or to favor any particular candidate for an
14 elective or appointive public office.

15 c. Directly or indirectly, solicit or accept, in any manner
16 or way, any money or other thing of value for any person
17 seeking an elective or appointive public office, or to any
18 political party or any group of persons seeking to become a
19 political party.

20 NEW SUBSECTION. 6. This section does not prohibit a
21 commission member from lawfully purchasing and keeping
22 alcoholic beverages in the possession of the commission member.

23 Sec. 45. Section 123.13, Code 2024, is amended by striking
24 the section and inserting in lieu thereof the following:

25 **123.13 Prohibitions — director and employees.**

26 1. For purposes of this section, “*director*” means the
27 director of the department.

28 2. The requirements of this section are in addition to the
29 requirements of chapter 68B.

30 3. The director shall not directly or indirectly;
31 individually; as a member of a partnership or an association;
32 as a member, owner, or stockholder, except as an institutional
33 investor of a corporation or other entity; or as a relative to
34 a person by blood or marriage within the second degree do any
35 of the following:

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1 a. Have an interest in the manufacture of or dealing in
2 alcoholic beverages, or in an enterprise or industry in which
3 alcoholic beverages are required.

4 b. Receive a commission or profit from the purchase or sale
5 of an alcoholic beverage by any person.

6 c. Have an interest in, or mortgage or deed of trust on, any
7 land or building where alcoholic beverages are manufactured for
8 sale, offered for sale, or sold, or in any personal property
9 used in the manufacture or sale of alcoholic beverages.

10 4. An employee of the department shall not license, permit,
11 or participate in the licensing or permitting of a person,
12 business, or organization that requires a license or permit
13 under the laws and rules governing alcoholic beverages, if the
14 employee has an ownership interest related to that person,
15 business, or organization.

16 5. An employee of the department shall not enforce any
17 law or rule governing alcoholic beverages against a person,
18 business, or organization that requires a license or permit
19 under the laws and rules governing alcoholic beverages, if the
20 employee has an ownership interest related to that person,
21 business, or organization.

22 6. The director or an employee violating this section or
23 any other provisions of this chapter shall, in addition to any
24 other penalties provided by law, be subject to suspension or
25 discharge from employment.

26 7. This section does not prohibit the director or an
27 employee of the department from lawfully purchasing and keeping
28 alcoholic beverages in the possession of the director or the
29 employee.

30 Sec. 46. Section 123.30, subsection 3, paragraph b,
31 subparagraph (2), subparagraph division (c), Code 2024, is
32 amended to read as follows:

33 (c) The holder of a special class "C" retail alcohol
34 license shall be authorized to sell wine and beer to patrons
35 by the individual drink for consumption on the premises only.

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1 However, wine and beer in original unopened containers may also
2 be sold for consumption off the premises. In addition, a mixed
3 drink or cocktail that does not contain alcoholic liquor may be
4 sold for consumption off premises subject to the requirements
5 of section 123.49, subsection 2, paragraph "d".

6 Sec. 47. Section 123.31C, subsection 1, Code 2024, is
7 amended to read as follows:

8 1. A person holding a special class "C" retail native
9 wine license may sell beer and native wine only at retail for
10 consumption on or off the premises. Sales of beer and native
11 wine for consumption off the premises made pursuant to this
12 section shall be made in original containers except as provided
13 in subsection 5. A sale of a mixed drink or cocktail that does
14 not contain alcoholic liquor may be sold for consumption off
15 the premises subject to the requirements of section 123.49,
16 subsection 2, paragraph "d".

17 Sec. 48. Section 123.39, subsection 1, paragraph b,
18 subparagraph (3), Code 2024, is amended to read as follows:

19 (3) Any change in the ownership or interest in the business
20 operated under a ~~retail alcohol~~ license, permit, or certificate
21 of compliance which change was changes were not previously
22 reported in a manner prescribed by the director within ~~thirty~~
23 forty-five days of the change and subsequently approved by the
24 local authority, when applicable, and the department.

25 Sec. 49. Section 123.49, subsection 2, paragraph d,
26 subparagraph (3), Code 2024, is amended to read as follows:

27 (3) Mixed drinks or cocktails mixed on premises covered by
28 a class "C" or special class "C" retail alcohol license, or a
29 special class "C" retail native wine license, for consumption
30 off the licensed premises may be sold if the mixed drink or
31 cocktail is immediately filled in a sealed container and is
32 promptly taken from the licensed premises prior to consumption
33 of the mixed drink or cocktail. A mixed drink or cocktail
34 that is sold in a sealed container in compliance with the
35 requirements of this subparagraph and rules adopted by the

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1 department shall not be deemed an open container subject to the
2 requirements of sections 321.284 and 321.284A if the sealed
3 container is unopened and the seal has not been tampered with,
4 and the contents of the container have not been partially
5 removed.

6 Sec. 50. EFFECTIVE DATE. This division of this Act, being
7 deemed of immediate importance, takes effect upon enactment.

8 EXPLANATION

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

11 This bill relates to the duties and responsibilities of the
12 department of revenue (department) including confidentiality of
13 records, sports wagering, the lottery, cigarette and tobacco
14 taxes, and alcoholic beverages.

15 DIVISION I — CONFIDENTIALITY OF RECORDS. The bill provides
16 that the department may submit to the court the entire record
17 under seal for the purpose of judicial review under Code
18 section 17A.19. The bill specifies that the record in the
19 custody of the department remains open to public inspection
20 to the extent allowed in Code chapters 17A and 22, and Code
21 sections 422.20(5) and 422.72(8).

22 The division takes effect upon enactment.

23 DIVISION II — SPORTS WAGERING. The bill specifies all
24 winnings from sports wagering are considered Iowa earned
25 income and subject to Iowa and federal income tax laws. If
26 sports wagering winnings are subject to federal income tax
27 withholding, the bill requires Iowa state income tax be
28 withheld from the winnings.

29 DIVISION III — LOTTERY. The bill defines a "lottery
30 courier" to mean a person who offers or undertakes to procure
31 tickets or shares in lottery games from a lottery retailer on
32 behalf of another person, and who does not have a bona fide
33 social relationship with that other person. The bill also
34 defines "bona fide social relationship". The bill prohibits a
35 person to operate as a lottery courier or to do business with a

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1 lottery courier. The bill prohibits a retailer from knowingly
2 selling a lottery ticket to a lottery courier. A person who
3 does business with a lottery courier may have the lottery
4 retail license of the person suspended or revoked under Code
5 section 99G.27.

6 The bill updates and expands the circumstances where a
7 ticket shall not be purchased by or a prize awarded to certain
8 persons. The bill adds a state employee who has access to
9 confidential information which may compromise the integrity of
10 the lottery to the list of persons prohibited from purchasing a
11 lottery ticket or claiming a lottery prize.

12 The bill makes the following lottery information
13 confidential: ticket order history; ticket inventory; or any
14 records that if disclosed could impair or adversely impact
15 the security, integrity, or fairness of a lottery game or the
16 security of lottery retailers.

17 DIVISION IV — CIGARETTE AND TOBACCO TAXES AND REPORTS —
18 ELECTRONIC FILING. The bill updates the definition of "units
19 sold" when measuring individual cigarettes sold in the state
20 to mean packs required to bear the excise stamp of the state,
21 and updates "units sold" for roll-your-own tobacco to mean
22 roll-your-own tobacco on which tax is due pursuant to Code
23 chapter 453A.

24 The bill specifies that cities and counties may approve
25 tobacco-related retail permits but the department shall issue
26 the permit to the applicant on behalf of the city or county.
27 The bill requires the city or county to use the electronic
28 portal of the department to process retail permit applications.
29 If a city or county is unable to use the electronic portal
30 of the department, the city or county may request permission
31 from the director of revenue to process retail applications by
32 another method.

33 The bill provides that all tobacco-related permit fees shall
34 be collected by the department, and the department shall credit
35 the fees to the city or county where the permit is in effect.

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1 The bill requires cigarette and tobacco tax returns,
2 reports, invoices, bonds, and payments to be filed with or
3 submitted to the department electronically beginning on or
4 after January 1, 2025. A person required to make a submission
5 electronically by the bill may request permission from the
6 director of revenue to make the submission in another manner.

7 DIVISION V — ALCOHOLIC BEVERAGES. The bill modifies the
8 definition of "canned cocktail" to include a mixed drink or
9 cocktail primarily composed of alcoholic liquor. The bill
10 expands the definition of "mixed drink or cocktail" to include
11 alcoholic beverages composed of wine in whole or in part that
12 are combined with other alcoholic beverages or nonalcoholic
13 beverages or ingredients.

14 The bill specifies that members of the alcoholic beverages
15 commission (members) shall not hold any other office or
16 position under the laws of this state or any other state. The
17 bill prohibits a member of the commission from influencing or
18 persuading others to adopt political views of the member or
19 favor any particular elective or appointive candidate. The
20 bill specifies that not more than two members shall have any
21 interest in alcohol-related enterprises.

22 The bill prohibits the director of the department of revenue
23 from having any interest in alcohol-related enterprises.

24 The bill prohibits an employee of the department of
25 revenue to license, permit, or participate in the licensing
26 or permitting of a person, business, or organization under
27 the laws governing alcoholic beverages, if the employee has
28 an ownership interest related to that person, business, or
29 organization.

30 The bill prohibits an employee of the department of revenue
31 from enforcing any law or rule governing alcoholic beverages
32 against a person, business, or organization, if the employee
33 has an ownership interest related to that person, business, or
34 organization.

35 The bill provides the director or an employee who violates

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1 the bill shall, in addition to any other penalties provided by
2 law, be subject to suspension or discharge from employment.

3 The bill does not prohibit a member or the director of
4 revenue or an employee of the department of revenue from
5 lawfully purchasing and keeping an alcoholic beverage for
6 personal use.

7 The bill authorizes the holder of a special class "C" retail
8 alcohol license to sell for consumption off premises a mixed
9 drink or cocktail that does not contain alcoholic liquor
10 subject to the requirements of Code section 123.49(2)(d).

11 The bill authorizes the holder of a special class "C" retail
12 native wine license to sell for consumption off the premises a
13 mixed drink or cocktail that does not contain alcoholic liquor
14 subject to the requirements of Code section 123.49(2)(d).

15 The bill amends Code section 123.39(1)(b)(3) to update the
16 terminology used in the subparagraph to match the terminology
17 used in the lead-in under Code section 123.39(1)(b). For a
18 business operating under a license, permit, or certificate of
19 compliance, the bill extends the time the director of revenue
20 is to be notified of any change in ownership that has not
21 previously been reported from 30 days to 45 days.

22 The bill authorizes a special class "C" retail alcohol
23 license or a special class "C" retail native wine license
24 to mix drinks or cocktails on premises for consumption off
25 the premises if the mixed drink or cocktail is sealed in a
26 container and taken off the premises prior to consumption.

27 The division takes effect upon enactment.

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Senate File 2428 - Introduced

SENATE FILE 2428
BY T. TAYLOR

A BILL FOR

1 An Act providing for employment leave for employees of railroad
2 corporations to attend a school-sponsored activity and
3 making penalties applicable.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. 91A.5B Railroad corporation
2 employee leave to attend school-sponsored activities.

3 1. For purposes of this section, "railroad corporation"
4 means the same as defined in section 321.1.

5 2. A railroad corporation shall provide an employee upon
6 request at least four days of leave per calendar year for
7 the purpose of attending a school-sponsored activity of the
8 employee's child if the activity cannot be scheduled during
9 nonwork hours. No more than one day of such leave shall be
10 taken consecutively.

11 3. Before attending a school-sponsored activity, the
12 employee shall provide the railroad corporation with a written
13 request for leave at least five calendar days in advance of
14 the time the employee is requesting to take leave as provided
15 in this section. In emergency situations, no more than
16 twenty-four hours' notice shall be required.

17 4. A railroad corporation shall have the discretion of
18 providing paid or unpaid leave pursuant to subsection 2.
19 A railroad corporation shall not discharge, penalize, or
20 otherwise retaliate against an employee solely for taking leave
21 pursuant to subsection 2.

22 EXPLANATION

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

25 This bill requires a railroad corporation to provide an
26 employee upon request at least four days of leave per calendar
27 year for the purpose of attending a school-sponsored activity
28 of the employee's child if the activity cannot be scheduled
29 during nonwork hours. No more than one day of such leave shall
30 be taken consecutively.

31 The bill requires an employee, before attending a
32 school-sponsored activity, to provide the railroad corporation
33 with a written request for leave at least five calendar days in
34 advance of the time the employee is requesting to take leave.

35 A railroad corporation shall have the discretion of

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1 providing paid or unpaid leave. The bill prohibits a railroad
2 corporation from discharging, penalizing, or otherwise
3 retaliating against an employee solely for taking leave.
4 Code chapter 91A is administered and enforced by the
5 director of the department of inspections, appeals,
6 and licensing. A violation of Code chapter 91A or the
7 administrative rules promulgated under it is subject to a
8 civil penalty of not more than \$500 per pay period for each
9 violation.

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Senate File 2429 - Introduced

SENATE FILE 2429
BY DONAHUE

A BILL FOR

1 An Act establishing an area education agency support supplement
2 categorical, and making appropriations.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 257.1, subsection 2, paragraph b, Code
2 2024, is amended to read as follows:

3 b. For the budget year commencing July 1, 1999, and for
4 each succeeding budget year beginning before July 1, 2022,
5 the regular program foundation base per pupil is eighty-seven
6 and five-tenths percent of the regular program state cost per
7 pupil. For the budget year commencing July 1, 2022, and for
8 each succeeding budget year, the regular program foundation
9 base per pupil is eighty-eight and four-tenths percent of the
10 regular program state cost per pupil. For the budget year
11 commencing July 1, 1991, and for each succeeding budget year
12 the special education support services foundation base is
13 seventy-nine percent of the special education support services
14 state cost per pupil. The combined foundation base is the sum
15 of the regular program foundation base, the special education
16 support services foundation base, the total teacher salary
17 supplement district cost, the total professional development
18 supplement district cost, the total early intervention
19 supplement district cost, the total teacher leadership
20 supplement district cost, the total area education agency
21 teacher salary supplement district cost, ~~and~~ the total area
22 education agency professional development supplement district
23 cost, and the total area education agency support supplement
24 district cost.

25 Sec. 2. Section 257.4, subsection 1, paragraph a, Code 2024,
26 is amended by adding the following new subparagraph:

27 NEW SUBPARAGRAPH. (11) The total area education agency
28 support supplement district cost.

29 Sec. 3. Section 257.8, subsection 2, Code 2024, is amended
30 to read as follows:

31 2. *Categorical state percent of growth.* The categorical
32 state percent of growth for the budget year beginning July
33 1, 2021, is two and four-tenths percent. The categorical
34 state percent of growth for the budget year beginning July
35 1, 2022, is two and one-half percent. The categorical state

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1 percent of growth for the budget year beginning July 1, 2023,
2 is three percent. The categorical state percent of growth
3 for each budget year shall be established by statute which
4 shall be enacted within thirty days of the transmission of the
5 governor's budget required by February 1 under [section 8.21](#)
6 during the regular legislative session beginning in the base
7 year. The categorical state percent of growth may include
8 state percents of growth for the teacher salary supplement, the
9 professional development supplement, the early intervention
10 supplement, the teacher leadership supplement, and for budget
11 years beginning on or after July 1, 2020, transportation equity
12 aid payments under [section 257.16C](#), and for budget years
13 beginning on or after July 1, 2025, the area education agency
14 support supplement.

15 Sec. 4. Section 257.9, Code 2024, is amended by adding the
16 following new subsection:

17 NEW SUBSECTION. 12. *Area education agency support supplement*
18 *state cost per pupil.*

19 *a.* For the budget year beginning July 1, 2024, the area
20 education agency support supplement state cost per pupil shall
21 be one hundred million dollars divided by the statewide special
22 education support services weighted enrollment for the fiscal
23 year.

24 *b.* For the budget year beginning July 1, 2025, and
25 succeeding budget years, the area education agency support
26 supplement state cost per pupil shall be the amount calculated
27 by the department of management under this subsection for
28 the base year plus a supplemental state aid amount that is
29 equal to the support supplement categorical state percent of
30 growth, pursuant to section 257.8, subsection 2, for the budget
31 year, multiplied by the amount calculated by the department of
32 management under this subsection for the base year.

33 Sec. 5. Section 257.10, subsection 8, paragraph a, Code
34 2024, is amended to read as follows:

35 *a.* Combined district cost is the sum of the regular program

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1 district cost per pupil multiplied by the weighted enrollment,
2 the special education support services district cost, the
3 total teacher salary supplement district cost, the total
4 professional development supplement district cost, the total
5 early intervention supplement district cost, and the total
6 teacher leadership supplement district cost, plus the sum of
7 the additional district cost allocated to the district to fund
8 media services and educational services provided through the
9 area education agency, the area education agency total teacher
10 salary supplement district cost, the area education agency
11 support supplement district cost, and the area education agency
12 total professional development supplement district cost.

13 Sec. 6. Section 257.10, Code 2024, is amended by adding the
14 following new subsection:

15 NEW SUBSECTION. 12A. *Area education agency support*
16 *supplement district cost.*

17 *a.* For the budget year beginning July 1, 2024, the
18 department of management shall allocate and divide one hundred
19 million dollars by the district's budget enrollment in the
20 fiscal year beginning July 1, 2024, to determine the area
21 education agency support supplement cost per pupil. For the
22 budget year beginning July 1, 2025, and succeeding budget
23 years, the area education agency support supplement district
24 cost per pupil for each school district for a budget year is
25 the area education agency support supplement district cost per
26 pupil for the base year plus the area education agency support
27 supplement supplemental state aid amount for the budget year.

28 *b.* For the budget year beginning July 1, 2025, and
29 succeeding budget years, if the department of management
30 determines that the unadjusted area education agency support
31 supplement district cost of a school district for a budget
32 year is less than one hundred percent of the unadjusted area
33 education agency support supplement district cost for the
34 base year for the school district, the school district shall
35 receive a budget adjustment for that budget year equal to the

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1 difference.

2 c. (1) The unadjusted area education agency support
3 supplement district cost is the area education agency support
4 supplement district cost per pupil for each school district for
5 a budget year multiplied by the sum of the budget enrollment
6 for that school district plus the number of resident pupils in
7 the school district that received an education savings account
8 payment under section 257.11B for the base year.

9 (2) The total area education agency support supplement
10 district cost is the sum of the unadjusted area education
11 agency support supplement district cost plus the budget
12 adjustment for that budget year.

13 Sec. 7. Section 257.16, subsection 4, Code 2024, is amended
14 to read as follows:

15 4. Notwithstanding any provision to the contrary, if
16 the governor orders budget reductions in accordance with
17 section 8.31, the teacher salary supplement district cost,
18 the professional development supplement district cost, the
19 early intervention supplement district cost, ~~and~~ the teacher
20 leadership supplement district cost, and the area education
21 agency support supplement district cost as calculated under
22 section 257.10, subsections 9, 10, 11, ~~and~~ 12, and 12A, and
23 the area education agency teacher salary supplement district
24 cost and the area education agency professional development
25 supplement district cost as calculated under section 257.37A,
26 subsections 1 and 2, shall be paid in full as calculated and
27 the reductions in the appropriations provided in accordance
28 with [this section](#) shall be reduced from the remaining moneys
29 appropriated pursuant to [this section](#) and shall be distributed
30 on a per pupil basis calculated with the weighted enrollment
31 determined in accordance with [section 257.6, subsection 5](#).

32 Sec. 8. Section 257.35, subsection 1, Code 2024, is amended
33 to read as follows:

34 1. The department of management shall deduct the amounts
35 calculated for special education support services, media

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1 services, area education agency teacher salary supplement
2 district cost, area education agency professional development
3 supplement district cost, area education agency support
4 supplement district cost, and educational services for each
5 school district from the state aid due to the district pursuant
6 to [this chapter](#) and shall pay the amounts to the respective
7 area education agencies on a monthly basis from September 15
8 through June 15 during each school year. The department of
9 management shall notify each school district of the amount
10 of state aid deducted for these purposes and the balance of
11 state aid shall be paid to the district. If a district does
12 not qualify for state aid under [this chapter](#) in an amount
13 sufficient to cover its amount due to the area education agency
14 as calculated by the department of management, the school
15 district shall pay the deficiency to the area education agency
16 from other moneys received by the district, on a quarterly
17 basis during each school year.

18 Sec. 9. Section 257.37A, Code 2024, is amended by adding the
19 following new subsection:

20 NEW SUBSECTION. 3. *Area education agency support supplement*
21 *cost per pupil and district cost.*

22 a. (1) For the budget year beginning July 1, 2024, the area
23 education agency support supplement district cost per pupil
24 shall be one hundred million dollars divided by the special
25 education support services weighted enrollment for the fiscal
26 year.

27 (2) For the budget year beginning July 1, 2025, and
28 succeeding budget years, the area education agency support
29 supplement district cost per pupil for each area education
30 agency for a budget year is the area education agency support
31 supplement supplemental state aid amount for the budget year.

32 b. For the budget year beginning July 1, 2025, and
33 succeeding budget years, if the department of management
34 determines that the unadjusted area education agency support
35 supplement district cost of an area education agency for a

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1 budget year is less than one hundred percent of the unadjusted
2 area education agency support supplement district cost for the
3 base year for the area education agency, the area education
4 agency shall receive a budget adjustment for that budget year
5 equal to the difference.

6 c. (1) The unadjusted area education agency support
7 supplement district cost is the area education agency support
8 supplement district cost per pupil for each area education
9 agency for a budget year multiplied by the special education
10 support services weighted enrollment for that area education
11 agency.

12 (2) The total area education agency support supplement
13 district cost is the sum of the unadjusted area education
14 agency support supplement district cost plus the budget
15 adjustment for that budget year.

16 EXPLANATION

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

19 This bill establishes an area education agency support
20 supplement categorical.

21 Each budget year, area education agencies receive funding
22 through various categoricals. The bill allocates \$100 million
23 for the purposes of an area education agency support supplement
24 categorical. The area education agency support supplement
25 categorical district cost per pupil and state cost per pupil
26 for the budget year beginning July 1, 2024, is \$100 million
27 divided by the statewide special education support services
28 weighted enrollment for the fiscal year. For budget years
29 beginning on or after July 1, 2025, the area education agency
30 support supplement categorical is calculated by multiplying the
31 amount allocated for the categorical in the previous budget
32 year by the categorical state percent of growth.

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Senate File 2430 - Introduced

SENATE FILE 2430
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3194)

A BILL FOR

1 An Act relating to the correction and substitution of death
2 certificates.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. Section 144.26, Code 2024, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 3A. The department shall provide for
4 correction to the medical certification of cause of death and
5 substitution of a death certificate if evidence substantiating
6 the correction and substitution is presented to the state
7 registrar within twelve months of the date of death of the
8 decedent. A correction to the medical certification of
9 the cause of death and substitution of a death certificate
10 requested after twelve months of the date of death of the
11 decedent shall be made by order of a court of competent
12 jurisdiction and considered an amendment of official record
13 pursuant to section 144.38. The substituted death certificate
14 shall comply with requirements pursuant to sections 144.38 and
15 144.41. A fee shall not be charged for a correction to and
16 substitution of a death certificate under this subsection.

17 EXPLANATION

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

20 This bill relates to the correction and substitution of
21 death certificates.

22 The bill requires the department of health and human
23 services to provide for correction to the medical certification
24 of cause of death and substitution of a death certificate
25 if evidence substantiating the correction and substitution
26 is presented to the state registrar within 12 months of the
27 date of death of the decedent. A correction to the medical
28 certification of the cause of death and substitution of a
29 death certificate requested after 12 months of the date of
30 death of the decedent shall be made by order of a court of
31 competent jurisdiction and considered an amendment of official
32 record. The substituted death certificate shall comply with
33 requirements relating to the amendment of an official record
34 and the amending of local records. A fee shall not be charged
35 for a correction to and substitution of a death certificate

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1 under the bill.

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Senate File 2431 - Introduced

SENATE FILE 2431
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 3197)

A BILL FOR

1 An Act relating to the periods of time to bring civil actions
2 for injuries that result from sex offenses against minors
3 for the purpose of filing claims against the bankruptcy
4 estate of a congressionally chartered organization, and
5 including effective date and retroactive applicability
6 provisions.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. CHILD SEXUAL ABUSE CIVIL ACTIONS AGAINST A
2 BANKRUPTCY ESTATE OF A CONGRESSIONALLY CHARTERED ORGANIZATION
3 — EXCEPTION TO TIME LIMITATION.

4 1. Notwithstanding section 614.8, subsection 2, and section
5 614.8A, if an individual entitled to commence any of the
6 actions enumerated in chapter 614 was a child at the time the
7 right accrued, an action for injury may be commenced by or on
8 behalf of the injured individual at any time, notwithstanding
9 any then applicable statute of limitation, if all of the
10 following are true:

11 a. The injury upon which the action is based arises from
12 a sex offense enumerated in section 692A.102, regardless of
13 whether a criminal complaint was filed or a criminal conviction
14 was obtained.

15 b. The action is barred due to the expiration of the statute
16 of limitations period described in section 614.8, subsection
17 2, and section 614.8A.

18 c. The action is for purposes of making a claim in a
19 bankruptcy proceeding that was initiated on February 18, 2020.

20 d. The claim is against the bankruptcy estate of a
21 congressionally chartered organization.

22 2. An action brought under subsection 1 may only be
23 commenced against an entity seeking bankruptcy protection as
24 provided in subsection 1 and not against any other person or
25 entity.

26 3. For purposes of this section, "child" means any person
27 under the age of eighteen years.

28 Sec. 2. FUTURE REPEAL. This Act is repealed December 31,
29 2026.

30 Sec. 3. EFFECTIVE DATE. This Act, being deemed of immediate
31 importance, takes effect upon enactment.

32 Sec. 4. RETROACTIVE APPLICABILITY. This Act applies
33 retroactively to injuries resulting from sex offenses that
34 occurred prior to the effective date of this Act, irrespective
35 of any statute of limitation in effect at the time the offense

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1 occurred.

2

EXPLANATION

3

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

4

5 This bill creates an exception to the statute of limitations
6 for civil actions for injuries resulting from sex offenses
7 against children, provided that the action is for purposes
8 of making a claim against the bankruptcy estate of a
9 congressionally chartered organization and the bankruptcy
10 proceedings were initiated on February 18, 2020. The bill
11 defines the term "child" to mean a person under the age of 18
12 years.

13 Under current law, a civil action based on an injury as a
14 result of sexual abuse which occurred when the injured person
15 was child, but not discovered until after the injured person is
16 of the age of majority, must be brought within four years from
17 the time of discovery by the injured party of both the injury
18 and the causal relationship between the injury and the sexual
19 abuse. Current law also provides that the time limitations
20 for civil actions limited by Code chapters 216 (the Iowa civil
21 rights Act of 1965), 256A (unauthorized disclosure of intimate
22 images), 614 (limitations of actions), 669 (state tort claims),
23 or 670 (tort liability of governmental subdivisions) are
24 extended in favor of minors by a year after the minor obtains
25 the age of majority to file a claim or commence an action.

26 The bill is effective upon enactment and applies
27 retroactively to injuries resulting from sex offenses that
28 occurred prior to the effective date of the bill. The bill is
29 repealed on December 31, 2026.

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Senate File 2432 - Introduced

SENATE FILE 2432
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 3198)

A BILL FOR

1 An Act relating to and making appropriations for the economic
2 development of the state, including to the economic
3 development authority, the Iowa finance authority, the
4 public employment relations board, the department of
5 workforce development, and the state board of regents and
6 certain regents institutions.

7 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. GOALS AND ACCOUNTABILITY — ECONOMIC
2 DEVELOPMENT.

3 1. For the fiscal year beginning July 1, 2024, the goals
4 for the economic development authority shall be to expand and
5 stimulate the state economy, increase the wealth of Iowans, and
6 increase the population of the state.

7 2. To achieve the goals in subsection 1, the economic
8 development authority shall do all of the following for the
9 fiscal year beginning July 1, 2024:

10 a. Concentrate its efforts on programs and activities that
11 result in commercially viable products and services.

12 b. Adopt practices and services consistent with free
13 market, private sector philosophies.

14 c. Ensure economic growth and development throughout the
15 state.

16 d. Work with businesses and communities to continually
17 improve the economic development climate along with the
18 economic well-being and quality of life for Iowans.

19 e. Coordinate with other state agencies to ensure that they
20 are attentive to the needs of an entrepreneurial culture.

21 f. Establish a strong and aggressive marketing image to
22 showcase Iowa's workforce, existing industry, and potential.
23 A priority shall be placed on recruiting new businesses,
24 business expansion, and retaining existing Iowa businesses.
25 Emphasis shall be placed on entrepreneurial development through
26 helping entrepreneurs secure capital, and developing networks
27 and a business climate conducive to entrepreneurs and small
28 businesses.

29 g. Encourage the development of communities and quality of
30 life to foster economic growth.

31 h. Prepare communities for future growth and development
32 through development, expansion, and modernization of
33 infrastructure.

34 i. Develop public-private partnerships with Iowa businesses
35 in the tourism industry, Iowa tour groups, Iowa tourism

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1 organizations, and political subdivisions in this state to
2 assist in the development of advertising efforts.

3 j. Develop, to the fullest extent possible, cooperative
4 efforts for advertising with contributions from other sources.

5 Sec. 2. ECONOMIC DEVELOPMENT AUTHORITY.

6 1. APPROPRIATION

7 a. There is appropriated from the general fund of the state
8 to the economic development authority for the fiscal year
9 beginning July 1, 2024, and ending June 30, 2025, the following
10 amount, or so much thereof as is necessary, to be used for the
11 purposes designated in this subsection, and for not more than
12 the following full-time equivalent positions:

13 \$ 12,921,510

14 FTEs 112.50

15 b. (1) For salaries, support, miscellaneous purposes,
16 programs, marketing, and the maintenance of an administration
17 division, a business development division, a community
18 development division, a small business development division,
19 and other divisions the authority may organize.

20 (2) For business development operations and programs,
21 international trade, export assistance, workforce recruitment,
22 and the partner state program.

23 (3) For transfer to a fund created pursuant to section
24 15.313 for purposes of financing strategic infrastructure
25 projects.

26 (4) For community economic development programs, tourism
27 operations, community assistance, plans for Iowa green corps
28 and summer youth programs, the main street and rural main
29 street programs, the school-to-career program, the community
30 development block grant, and housing and shelter-related
31 programs.

32 (5) For achieving the goals and accountability, and
33 fulfilling the requirements and duties required under this Act.

34 (6) The full-time equivalent positions authorized under
35 this section are funded, in whole or in part, by the moneys

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1 appropriated under this subsection or by other moneys received
2 by the authority, including certain federal moneys.

3 c. Notwithstanding [section 8.33](#), moneys appropriated in
4 this subsection that remain unencumbered or unobligated at the
5 close of the fiscal year shall not revert but shall remain
6 available for expenditure for the purposes designated in this
7 subsection until the close of the succeeding fiscal year.

8 2. FINANCIAL ASSISTANCE RESTRICTIONS

9 a. A business creating jobs through moneys appropriated in
10 subsection 1 shall be subject to contract provisions requiring
11 new and retained jobs to be filled by individuals who are
12 citizens of the United States who reside within the United
13 States, or any person authorized to work in the United States
14 pursuant to federal law, including legal resident aliens
15 residing in the United States.

16 b. Any vendor who receives moneys appropriated in
17 subsection 1 shall adhere to such contract provisions and
18 provide periodic assurances as the state shall require that the
19 jobs are filled solely by citizens of the United States who
20 reside within the United States, or any person authorized to
21 work in the United States, pursuant to federal law, including
22 legal resident aliens residing in the United States.

23 c. A business that receives financial assistance from
24 the authority from moneys appropriated in subsection 1 shall
25 only employ individuals legally authorized to work in this
26 state. In addition to all other applicable penalties provided
27 by current law, all or a portion of the assistance received
28 by a business which is found to knowingly employ individuals
29 not legally authorized to work in this state is subject to
30 recapture by the authority.

31 3. USES OF APPROPRIATIONS

32 a. From the moneys appropriated in subsection 1, the
33 authority may provide financial assistance in the form of a
34 grant to a community economic development entity for conducting
35 a local workforce recruitment effort designed to recruit former

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1 citizens of the state and former students at colleges and
2 universities in the state to meet the needs of local employers.

3 b. From the moneys appropriated in subsection 1, the
4 authority may provide financial assistance to early stage
5 industry companies being established by women entrepreneurs.

6 c. From the moneys appropriated in subsection 1, the
7 authority may provide financial assistance in the form of
8 grants, loans, or forgivable loans for advanced research and
9 commercialization projects involving value-added agriculture,
10 advanced technology, or biotechnology.

11 d. The authority shall not use any moneys appropriated in
12 subsection 1 for purposes of providing financial assistance for
13 the Iowa green streets pilot project or for any other program
14 or project that involves the installation of geothermal systems
15 for melting snow and ice from streets or sidewalks.

16 4. WORLD FOOD PRIZE

17 In lieu of the standing appropriation in [section 15.368](#),
18 there is appropriated from the general fund of the state to the
19 economic development authority for the fiscal year beginning
20 July 1, 2024, and ending June 30, 2025, the following amount
21 for the world food prize:

22 \$ 500,000

23 5. COUNCILS OF GOVERNMENTS — ASSISTANCE

24 There is appropriated from the general fund of the state
25 to the economic development authority for the fiscal year
26 beginning July 1, 2024, and ending June 30, 2025, the following
27 amount to be used for the purposes of providing financial
28 assistance to Iowa's councils of governments:

29 \$ 250,000

30 6. TOURISM OFFICE

31 a. There is appropriated from the general fund of the state
32 to the economic development authority for the fiscal year
33 beginning July 1, 2024, and ending June 30, 2025, the following
34 amount for the tourism office to be used for advertising,
35 promoting, placement, and implementation of the economic

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1 development authority's strategic plan for tourism and travel:
2 \$ 1,100,000

3 b. Notwithstanding [section 8.33](#), moneys appropriated in
4 this subsection that remain unencumbered or unobligated at the
5 close of the fiscal year shall not revert but shall remain
6 available for expenditure for the purposes designated until the
7 close of the succeeding fiscal year.

8 c. The economic development authority shall submit an
9 annual report on or before January 15 to the general assembly
10 regarding the tourism office's activities funded with moneys
11 appropriated under this subsection. The report shall be
12 provided in an electronic format and shall include metrics
13 and criteria that allow the general assembly to quantify
14 and evaluate the effectiveness and economic impact of the
15 tourism office's activities related to advertising, promoting,
16 placement, and implementation of the economic development
17 authority's strategic plan for tourism and travel.

18 7. CULTURAL AFFAIRS ACTIVITIES

19 a. There is appropriated from the general fund of the state
20 to the economic development authority for the fiscal year
21 beginning July 1, 2024, and ending June 30, 2025, the following
22 amounts, or so much thereof as is necessary, to be used for the
23 purposes designated:

24 (1) For planning and programming for the community cultural
25 grants program established under [section 15.436](#):

26 \$ 172,090

27 (2) For support of the Iowa arts council:

28 \$ 1,400,000

29 Of the moneys appropriated in this subparagraph, the
30 authority shall allocate \$300,000 for purposes of the film
31 office.

32 (3) For the Iowa great places program established under
33 [section 15.439](#):

34 \$ 149,710

35 (4) For grant programs administered by the Iowa arts

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1 council including those programs supporting the long-term
2 financial stability and sustainability of nonprofit cultural
3 organizations:

4 \$ 150,000

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

10 Sec. 3. LIMITATIONS OF STANDING APPROPRIATIONS — FY
11 2024-2025. Notwithstanding the standing appropriations
12 in the following designated sections for the fiscal year
13 beginning July 1, 2024, and ending June 30, 2025, the amounts
14 appropriated from the general fund of the state pursuant to
15 those sections for the following purposes shall not exceed the
16 following amounts:

17 1. For operational support grants and community cultural
18 grants under [section 99F.11, subsection 4](#), paragraph "d",
19 subparagraph (1):

20 \$ 448,403

21 2. For the purposes of regional tourism marketing under
22 section 99F.11, subsection 4, paragraph "d", subparagraph (2):

23 \$ 1,443,700

24 Sec. 4. FINANCIAL ASSISTANCE REPORTING — ECONOMIC
25 DEVELOPMENT AUTHORITY. The economic development authority
26 shall submit an annual report to the general assembly no later
27 than November 1, 2024, that details the amount of every direct
28 loan, forgivable loan, tax credit, tax exemption, tax refund,
29 grant, or any other financial assistance awarded to a person
30 during the prior fiscal year by the authority under an economic
31 development program administered by the authority. The report
32 shall identify the county where the project associated with
33 each such award is located.

34 Sec. 5. INSURANCE ECONOMIC DEVELOPMENT. From the moneys
35 collected by the insurance division of the department of

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1 insurance and financial services in excess of the anticipated
2 gross revenues under [section 505.7, subsection 3](#), during
3 the fiscal year beginning July 1, 2024, \$100,000 shall be
4 transferred to the economic development authority for insurance
5 economic development and international insurance economic
6 development.

7 Sec. 6. IOWA FINANCE AUTHORITY.

8 1. There is appropriated from the general fund of the state
9 to the Iowa finance authority for the fiscal year beginning
10 July 1, 2024, and ending June 30, 2025, the following amounts,
11 or so much thereof as is necessary, to be used for the purposes
12 designated:

13 a. Rent subsidy program

14 (1) To provide reimbursement for rent expenses to eligible
15 persons under the home and community-based services rent
16 subsidy program established in section 16.55:

17 \$ 873,000

18 (2) Of the moneys appropriated in this paragraph, not more
19 than \$35,000 may be used for administrative costs.

20 b. Housing renewal pilot program

21 To provide housing renewal moneys to a nonprofit Iowa
22 affiliate to award grants to eligible communities for a housing
23 renewal pilot program:

24 \$ 500,000

25 2. Notwithstanding section 8.33, moneys appropriated in
26 this section that remain unencumbered or unobligated at the
27 close of the fiscal year shall not revert but shall remain
28 available for expenditure for the purposes designated until the
29 close of the succeeding fiscal year.

30 Sec. 7. IOWA FINANCE AUTHORITY AUDIT. The auditor of state
31 is requested to review the audit of the Iowa finance authority
32 performed by the auditor hired by the authority.

33 Sec. 8. PUBLIC EMPLOYMENT RELATIONS BOARD.

34 1. There is appropriated from the general fund of the state
35 to the public employment relations board for the fiscal year

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1 beginning July 1, 2024, and ending June 30, 2025, the following
2 amount, or so much thereof as is necessary, to be used for the
3 purposes designated:

4 For salaries, support, maintenance, and miscellaneous
5 purposes, and for not more than the following full-time
6 equivalent positions:

7 \$ 1,290,230
8 FTEs 9.00

9 2. Of the moneys appropriated in this section, the board
10 shall allocate \$15,000 for maintaining an internet site that
11 allows access to a searchable database of collective bargaining
12 information.

13 Sec. 9. DEPARTMENT OF WORKFORCE DEVELOPMENT. There
14 is appropriated from the general fund of the state to the
15 department of workforce development for the fiscal year
16 beginning July 1, 2024, and ending June 30, 2025, the following
17 amounts, or so much thereof as is necessary, to be used for the
18 purposes designated:

19 1. WORKFORCE DEVELOPMENT OPERATIONS

20 a. For the operation of field offices and the workforce
21 development board, and for not more than the following
22 full-time equivalent positions:

23 \$ 6,902,636
24 FTEs 166.41

25 b. Of the moneys appropriated in paragraph "a", the
26 department shall allocate \$150,000 to the state library for the
27 purpose of licensing an online resource which prepares persons
28 to succeed in the workplace through programs which improve job
29 skills and vocational test-taking abilities.

30 2. OFFENDER REENTRY PROGRAM

31 a. For the development and administration of an offender
32 reentry program to provide offenders with employment skills,
33 and for not more than the following full-time equivalent
34 positions:

35 \$ 387,158

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1 FTEs 5.00
2 b. The department of workforce development shall partner
3 with the department of corrections to provide staff within
4 the correctional facilities resources to improve offenders'
5 abilities to find and retain productive employment.
6 3. INTEGRATED INFORMATION FOR IOWA SYSTEM
7 For the payment of services provided by the department of
8 administrative services related to the integrated information
9 for Iowa system:
10 \$ 228,822
11 4. WORKPLACE INJURY AND SAFETY SURVEYS
12 For the operation of workplace safety surveys and workplace
13 data collection and analysis, including salaries, support,
14 maintenance, and miscellaneous purposes, and for not more than
15 the following full-time equivalent positions:
16 \$ 125,555
17 FTEs 3.00
18 5. SUMMER YOUTH INTERN PILOT PROGRAM
19 For the funding of a summer youth intern pilot program that
20 will help young people at risk of not graduating from high
21 school to explore and prepare for high-demand careers through
22 summer work experience, including the development of soft
23 skills:
24 \$ 250,000
25 6. VOCATIONAL REHABILITATION SERVICES DIVISION
26 a. For salaries, support, maintenance, and miscellaneous
27 purposes, and for not more than the following full-time
28 equivalent positions:
29 \$ 6,226,739
30 FTEs 248.00
31 For purposes of optimizing the job placement of individuals
32 with disabilities, the division shall make its best efforts
33 to work with community rehabilitation program providers for
34 job placement and retention services for individuals with
35 significant disabilities and most significant disabilities. By

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1 January 15, 2025, the division shall submit a written report to
2 the general assembly regarding the division's outreach efforts
3 with community rehabilitation program providers.

4 b. For matching moneys for programs to enable persons
5 with severe physical or mental disabilities to function more
6 independently, including salaries and support, and for not more
7 than the following full-time equivalent positions:

8	\$	84,804
9	FTEs	1.00

10 c. For the entrepreneurs with disabilities program
11 established pursuant to section 84H.4:

12	\$	138,506
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13 d. For costs associated with centers for independent
14 living:

15	\$	86,547
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16 7. ADULT EDUCATION AND LITERACY PROGRAMS

17 For distribution as grants to community colleges for
18 the purpose of adult basic education programs for students
19 requiring instruction in English as a second language:

20	\$	500,000
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21 In issuing grants under this subsection, the department of
22 workforce development shall use the same application process
23 and criteria as are used for purposes of awarding grants to
24 community colleges for the purpose of adult basic education
25 programs for students requiring instruction in English as a
26 second language using moneys that are appropriated to the
27 department from the Iowa skilled worker and job creation fund.

28 8. FUTURE READY IOWA REGISTERED APPRENTICESHIP DEVELOPMENT
29 PROGRAMS

30 For the funding of the future ready Iowa registered
31 apprenticeship development programs under chapter 84F to
32 encourage small to midsize businesses to start or grow
33 registered apprenticeships:

34	\$	760,000
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35 Notwithstanding [section 8.33](#), moneys appropriated in this

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1 section that remain unencumbered or unobligated at the close of
2 the fiscal year shall not revert but shall remain available for
3 expenditure for the purposes designated until the close of the
4 succeeding fiscal year.

5 Sec. 10. GENERAL FUND — EMPLOYEE MISCLASSIFICATION
6 PROGRAM. There is appropriated from the general fund of the
7 state to the department of workforce development for the fiscal
8 year beginning July 1, 2024, and ending June 30, 2025, the
9 following amount, or so much thereof as is necessary, to be
10 used for the purposes designated:

11 For enhancing efforts to investigate employers that
12 misclassify workers, and for not more than the following
13 full-time equivalent positions:

14	\$	379,631
15	FTEs	3.00

16 Sec. 11. SPECIAL EMPLOYMENT SECURITY CONTINGENCY FUND.
17 1. There is appropriated from the special employment
18 security contingency fund created in section 96.13 to the
19 department of workforce development for the fiscal year
20 beginning July 1, 2024, and ending June 30, 2025, the following
21 amount, or so much thereof as is necessary, to be used for
22 field offices:

23	\$	2,416,084
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24 2. Any remaining additional penalty and interest revenue
25 collected by the department of workforce development is
26 appropriated to the department for the fiscal year beginning
27 July 1, 2024, and ending June 30, 2025, to accomplish the
28 mission of the department.

29 Sec. 12. UNEMPLOYMENT COMPENSATION RESERVE FUND — FIELD
30 OFFICES. Notwithstanding [section 96.9, subsection 8](#), paragraph
31 "e", there is appropriated from interest earned on the
32 unemployment compensation reserve fund created in section 96.9
33 to the department of workforce development for the fiscal year
34 beginning July 1, 2024, and ending June 30, 2025, the following
35 amount, or so much thereof as is necessary, to be used for the

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1 purposes designated:

2 For the operation of field offices:

3 \$ 2,200,000

4 Sec. 13. VIRTUAL ACCESS WORKFORCE DEVELOPMENT OFFICES. The
5 department of workforce development shall require a unique
6 identification login for all users of workforce development
7 centers operated through electronic means.

8 Sec. 14. UNEMPLOYMENT COMPENSATION PROGRAM.

9 1. Notwithstanding [section 96.9, subsection 4](#), paragraph
10 "a", moneys credited to the state by the secretary of the
11 treasury of the United States pursuant to section 903 of the
12 federal Social Security Act are appropriated to the department
13 of workforce development and shall be used by the department
14 for the administration of the unemployment compensation program
15 only. This appropriation shall not apply to any fiscal year
16 beginning after December 31, 2024.

17 2. Notwithstanding subsection 1, up to \$800,000, or
18 so much thereof as may be necessary, of the unemployment
19 compensation modernization incentive payments made to the
20 state's unemployment trust fund account as a special transfer
21 under section 903 of the federal Social Security Act, pursuant
22 to the federal Assistance for Unemployed Workers and Struggling
23 Families Act, of the American Recovery and Reinvestment Act of
24 2009, Pub. L. No. 111-5, are appropriated to the department of
25 workforce development for the fiscal year beginning July 1,
26 2024, and ending June 30, 2025, for the purpose of modification
27 of space for unemployment insurance administrative law judge
28 offices and conference rooms in which to hold unemployment
29 insurance appeal hearings.

30 Sec. 15. IOWA SKILLED WORKER AND JOB CREATION FUND.

31 1. There is appropriated from the Iowa skilled worker and
32 job creation fund created in [section 8.75](#) to the following
33 departments, agencies, and institutions for the fiscal year
34 beginning July 1, 2024, and ending June 30, 2025, the following
35 amounts, or so much thereof as is necessary, to be used for the

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1 purposes designated:

2 a. ECONOMIC DEVELOPMENT AUTHORITY

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

5 \$ 11,700,000

6 (a) From the moneys appropriated in this subparagraph
7 (1), the economic development authority may use not more than
8 \$1,000,000 for purposes of providing infrastructure grants to
9 main street communities under the main street Iowa program.

10 (b) As a condition of receiving moneys appropriated in this
11 subparagraph (1), an entity shall testify upon the request of
12 the joint appropriations subcommittee on economic development
13 regarding the expenditure of such moneys.

14 (2) For support of the manufacturing 4.0 technology
15 investment program established in section 15.371:

16 \$ 1,016,675

17 (3) For the empower rural Iowa program:

18 \$ 700,000

19 b. STATE BOARD OF REGENTS AND REGENTS INSTITUTIONS

20 (1) STATE BOARD OF REGENTS. For capacity building
21 infrastructure in areas related to technology
22 commercialization, marketing and business development
23 efforts in areas related to technology commercialization,
24 entrepreneurship, and business growth, and infrastructure
25 projects and programs needed to assist in implementation of
26 activities under [chapter 262B](#):

27 \$ 3,000,000

28 (a) Of the moneys appropriated pursuant to this
29 subparagraph (1), 35 percent shall be allocated for Iowa state
30 university of science and technology, 35 percent shall be
31 allocated for the state university of Iowa, and 30 percent
32 shall be allocated for the university of northern Iowa.

33 (b) The institutions shall provide a one-to-one match
34 of additional moneys for the activities funded with moneys
35 appropriated under this subparagraph (1).

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1 (c) The state board of regents shall submit a report by
2 January 15, 2025, to the governor and the general assembly
3 regarding the activities, projects, and programs funded with
4 moneys appropriated under this subparagraph (1). The report
5 shall be provided in an electronic format and shall include a
6 list of metrics and criteria mutually agreed to in advance by
7 the board of regents and the economic development authority.
8 The metrics and criteria shall allow the governor's office and
9 the general assembly to quantify and evaluate the progress
10 of the board of regents institutions with regard to their
11 activities, projects, and programs in the areas of technology
12 commercialization, entrepreneurship, regional development, and
13 market research.

14 (2) IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY. For
15 small business development centers, the research park, and the
16 center for industrial research and service, and for not more
17 than the following full-time equivalent positions:

18	\$	2,424,302
19	FTEs	50.95

20 (a) Of the moneys appropriated in this subparagraph (2),
21 Iowa state university of science and technology shall allocate
22 at least \$735,728 for purposes of funding small business
23 development centers. Iowa state university of science and
24 technology may allocate the appropriated moneys to the various
25 small business development centers in any manner necessary to
26 achieve the purposes of this subparagraph.

27 (b) Iowa state university of science and technology shall
28 do all of the following:

29 (i) Direct expenditures for research toward projects that
30 will provide economic stimulus for Iowa.

31 (ii) Provide emphasis to providing services to Iowa-based
32 companies.

33 (c) It is the intent of the general assembly that the
34 industrial incentive program focus on Iowa industrial sectors
35 and seek contributions and in-kind donations from businesses,

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1 industrial foundations, and trade associations, and that moneys
2 for the center for industrial research and service industrial
3 incentive program shall be allocated only for projects which
4 are matched by private sector moneys for directed contract
5 research or for nondirected research. The match required of
6 small businesses as defined in [section 15.102](#) for directed
7 contract research or for nondirected research shall be \$1
8 for each \$3 of state funds. The match required for other
9 businesses for directed contract research or for nondirected
10 research shall be \$1 for each \$1 of state funds. The match
11 required of industrial foundations or trade associations shall
12 be \$1 for each \$1 of state funds.

13 (d) Iowa state university of science and technology shall
14 report annually to the general assembly the total amount of
15 private contributions, the proportion of contributions from
16 small businesses and other businesses, and the proportion for
17 directed contract research and nondirected research of benefit
18 to Iowa businesses and industrial sectors.

19 (3) STATE UNIVERSITY OF IOWA

20 (a) For the state university of Iowa research park and for
21 university of Iowa pharmaceuticals located at the research
22 park, including salaries, support, maintenance, equipment, and
23 miscellaneous purposes, and for not more than the following
24 full-time equivalent positions:

25	\$	209,279
26	FTEs	6.00

27 The state university of Iowa shall do all of the following:

28 (i) Direct expenditures for research toward projects that
29 will provide economic stimulus for Iowa.

30 (ii) Provide emphasis to providing services to Iowa-based
31 companies.

32 (b) For the purpose of implementing the entrepreneurship
33 and economic growth initiative, and for not more than the
34 following full-time equivalent positions:

35	\$	2,000,000
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1 FTEs 8.00

2 (4) UNIVERSITY OF NORTHERN IOWA. For the metal casting and
3 foundry 4.0 centers, advance Iowa, family business center, and
4 the institute for decision making, including salaries, support,
5 maintenance, and miscellaneous purposes, and for not more than
6 the following full-time equivalent positions:

7 \$ 1,466,419

8 FTEs 13.00

9 The university of northern Iowa shall do all of the
10 following:

11 (a) Direct expenditures for research toward projects that
12 will provide economic stimulus for Iowa.

13 (b) Provide emphasis to providing services to Iowa-based
14 companies.

15 (5) As a condition of receiving moneys appropriated in
16 this lettered paragraph "b", an entity shall testify upon the
17 request of the joint appropriations subcommittee on economic
18 development regarding the expenditure of such moneys.

19 c. DEPARTMENT OF WORKFORCE DEVELOPMENT

20 (1) To develop a long-term sustained program to train
21 unemployed and underemployed central Iowans with skills
22 necessary to advance to higher-paying jobs with full benefits:

23 \$ 100,000

24 As a condition of receiving moneys appropriated under this
25 subparagraph (1), an entity shall testify upon the request of
26 the joint appropriations subcommittee on economic development
27 regarding the expenditure of such moneys.

28 (2) For distribution to community colleges for the purposes
29 of implementing adult education and literacy programs pursuant
30 to section 84A.19:

31 \$ 5,500,000

32 (a) From the moneys appropriated in this numbered
33 subparagraph, \$3,883,000 shall be allocated pursuant to the
34 formula established in section 260C.18C.

35 (b) From the moneys appropriated in this numbered

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1 subparagraph, not more than \$150,000 shall be used by the
2 department of workforce development for implementation of adult
3 education and literacy programs pursuant to section 84A.19.

4 (c) From the moneys appropriated in this numbered
5 subparagraph, not more than \$1,257,000 shall be distributed
6 as grants to community colleges for the purpose of adult
7 basic education programs for students requiring instruction
8 in English as a second language. The department of workforce
9 development shall establish an application process and criteria
10 to award grants pursuant to this subparagraph division to
11 community colleges. The criteria shall be based on need for
12 instruction in English as a second language in the region
13 served by each community college as determined by factors
14 including data from the latest federal decennial census and
15 outreach efforts to determine regional needs.

16 (d) From the moneys appropriated in this numbered
17 subparagraph, \$210,000 shall be transferred to the department
18 of health and human services for purposes of administering a
19 program to provide access to international resources to Iowans
20 and new Iowans to provide economic and leadership development
21 resulting in Iowa being a more inclusive and welcoming place
22 to live, work, and raise a family. The program shall provide
23 supplemental support services for international refugees to
24 improve learning, English literacy, life skills, cultural
25 competencies, and integration in a county with a population
26 over 350,000 as determined by the 2020 federal decennial
27 census. The department of health and human services shall
28 utilize a request for proposals process to identify the entity
29 best qualified to implement the program.

30 (3) For the funding of internships for students studying in
31 the fields of science, technology, engineering, and mathematics
32 with eligible Iowa employers as provided in section 15.411,
33 subsection 3, paragraph "c":

34 \$ 633,325

35 (4) For deposit in the statewide work-based learning

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1 intermediary network fund created in section 84A.16:
2 \$ 1,000,000

3 If the provision of 2024 Iowa Acts, Senate File 2411, or
4 successor legislation, repealing section 84A.16 is enacted,
5 moneys appropriated in this subparagraph (4) are instead
6 appropriated to the economic development authority for the
7 fiscal year beginning July 1, 2024, and ending June 30, 2025,
8 to be used for support of the manufacturing 4.0 technology
9 investment program established in section 15.371, in addition
10 to any other such appropriation provided by law.

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

16 Sec. 16. GENERAL FUND — CERTAIN REGENTS INSTITUTIONS.

17 1. There is appropriated from the general fund of the state
18 to the following institutions for the fiscal year beginning
19 July 1, 2024, and ending June 30, 2025, the following amounts,
20 or so much thereof as is necessary, to be used for the purposes
21 designated:

22 a. IOWA STATE UNIVERSITY OF SCIENCE AND TECHNOLOGY

23 In cooperation with the economic development authority, for
24 support of a biosciences innovation ecosystem, to strengthen
25 Iowa's leadership positions in the area of bio-based chemicals,
26 digital agriculture, vaccines, and medical devices, including
27 salaries, support, maintenance, and miscellaneous purposes, and
28 for not more than the following full-time equivalent positions:
29 \$ 2,963,995
30 FTEs 8.40

31 b. STATE UNIVERSITY OF IOWA

32 In cooperation with the economic development authority, for
33 support of a biosciences innovation ecosystem, to strengthen
34 Iowa's leadership positions in the area of bio-based chemicals,
35 digital agriculture, vaccines, and medical devices, including

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1 salaries, support, maintenance, and miscellaneous purposes, and
2 for not more than the following full-time equivalent positions:
3 \$ 1,000,000
4 FTEs 4.35

5 c. UNIVERSITY OF NORTHERN IOWA

6 For equipment and technology to expand the university's
7 additive manufacturing capabilities related to investment
8 castings technology and industry support, including salaries,
9 support, maintenance, and miscellaneous purposes, and for not
10 more than the following full-time equivalent positions:
11 \$ 394,321
12 FTEs 2.73

13 The university of northern Iowa shall make a good-faith
14 effort to coordinate with private entities to seek moneys to
15 supplement this appropriation to support the expansion of the
16 university's additive manufacturing capabilities.

17 2. Notwithstanding [section 8.33](#), moneys appropriated in
18 subsection 1, paragraphs "a" and "b", that remain unencumbered
19 or unobligated at the close of the fiscal year shall not revert
20 but shall remain available for expenditure for the purposes
21 designated until the close of the succeeding fiscal year.

22 EXPLANATION

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

25 This bill relates to and makes appropriations for the
26 economic development of the state.

27 The bill appropriates moneys for FY 2024-2025 from
28 the general fund of the state to the economic development
29 authority, the Iowa finance authority, the public employment
30 relations board, the department of workforce development,
31 Iowa state university of science and technology, the state
32 university of Iowa, and the university of northern Iowa.

33 The bill appropriates moneys for FY 2024-2025 from the
34 Iowa skilled worker and job creation fund to the economic
35 development authority, the department of workforce development,

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1 and the state board of regents and institutions under the
2 control of the board.

3 For FY 2024-2025, the bill limits standing appropriations
4 for the world food prize, certain operational support grants,
5 community cultural grants, and regional tourism marketing.

6 The bill transfers \$100,000 of the moneys collected by the
7 insurance division in excess of the anticipated gross revenues
8 under Code section 505.7 to the economic development authority.

9 The bill appropriates moneys for FY 2024-2025 from the
10 special employment security contingency fund and interest
11 earned on the unemployment compensation reserve fund to the
12 department of workforce development.

13 Moneys credited to the state by the U.S. secretary of
14 treasury pursuant to section 903 of the federal Social
15 Security Act are appropriated to the department of workforce
16 development. Up to \$800,000 of the unemployment compensation
17 modernization incentive payments made to the state's
18 unemployment trust fund account as a special transfer under
19 section 903 of the federal Social Security Act are appropriated
20 to the department of workforce development for modification
21 of space for unemployment insurance administrative law judge
22 offices and conference rooms for unemployment insurance appeal
23 hearings.

24 The auditor of state is requested to review the audit of the
25 Iowa finance authority performed by the auditor hired by the
26 authority.

27 The bill requires the economic development authority, the
28 vocational rehabilitation services division of the department
29 of workforce development, the state board of regents, and Iowa
30 state university of science and technology to submit various
31 reports to the general assembly.

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Senate File 2433 - Introduced

SENATE FILE 2433
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 3199)

A BILL FOR

1 An Act relating to and making appropriations for state
2 government administration and regulation, including the
3 department of administrative services, auditor of state,
4 ethics and campaign disclosure board, offices of governor
5 and lieutenant governor, department of inspections, appeals,
6 and licensing, department of insurance and financial
7 services, department of management, Iowa public employees'
8 retirement system, public information board, department
9 of revenue, secretary of state, treasurer of state, and
10 utilities board.

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 FY 2024-2025 APPROPRIATIONS

2 Section 1. DEPARTMENT OF ADMINISTRATIVE SERVICES.

3 1. There is appropriated from the general fund of the state
4 to the department of administrative services for the fiscal
5 year beginning July 1, 2024, and ending June 30, 2025, the
6 following amounts, or so much thereof as is necessary, to be
7 used for the purposes designated:

8 a. For salaries, support, maintenance, and miscellaneous
9 purposes, and for not more than the following full-time
10 equivalent positions:

11 \$ 3,713,718
12 FTEs 55.30

13 b. For the payment of utility costs, and for not more than
14 the following full-time equivalent positions:

15 \$ 4,487,598
16 FTEs 1.00

17 Notwithstanding [section 8.33](#), moneys appropriated
18 for utility costs in this lettered paragraph that remain
19 unencumbered or unobligated at the close of the fiscal year
20 shall not revert but shall remain available for expenditure
21 for the purposes designated until the close of the succeeding
22 fiscal year.

23 c. For Terrace Hill operations, and for not more than the
24 following full-time equivalent positions:

25 \$ 460,884
26 FTEs 4.37

27 d. For state library services:
28 (1) For salaries, support, maintenance, and miscellaneous
29 purposes, and for not more than the following full-time
30 equivalent positions:

31 \$ 2,557,594
32 FTEs 20.00

33 (2) For the enrich Iowa program established under section
34 8A.209:

35 \$ 2,464,823

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1 e. For administration of cultural activities:

2 (1) For salaries, support, maintenance, and miscellaneous
3 purposes, and for not more than the following full-time
4 equivalent positions:

5 \$ 168,403
6 FTEs 0.75

7 (2) The department shall coordinate historical and cultural
8 activities with the tourism office of the economic development
9 authority to promote attendance at the state historical
10 building and at the state's historic sites.

11 (3) Full-time equivalent positions authorized under
12 this paragraph are funded, in full or in part, using moneys
13 appropriated under this paragraph and paragraphs "f" and "g".

14 f. For support of the state's historical resources, and for
15 not more than the following full-time equivalent positions:

16 \$ 3,136,371
17 FTEs 37.24

18 g. For administration and support of the state's historic
19 sites, and for not more than the following full-time equivalent
20 positions:

21 \$ 425,751
22 FTEs 2.00

23 2. Any moneys and premiums collected by the department
24 for workers' compensation shall be segregated into a separate
25 workers' compensation fund in the state treasury to be used
26 for payment of state employees' workers' compensation claims
27 and administrative costs. Notwithstanding [section 8.33](#),
28 unencumbered or unobligated moneys remaining in this workers'
29 compensation fund at the end of the fiscal year shall not
30 revert but shall remain available for expenditure for purposes
31 of the fund in subsequent fiscal years.

32 Sec. 2. REVOLVING FUNDS — DEPARTMENT OF ADMINISTRATIVE
33 SERVICES. There is appropriated to the department of
34 administrative services for the fiscal year beginning July
35 1, 2024, and ending June 30, 2025, from the revolving funds

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1 designated in [chapter 8A](#) and from internal service funds
2 created by the department such amounts as the department deems
3 necessary for the operation of the department consistent with
4 the requirements of [chapter 8A](#).

5 Sec. 3. STATE EMPLOYEE HEALTH INSURANCE ADMINISTRATION
6 CHARGE — DEPARTMENT OF ADMINISTRATIVE SERVICES. For the
7 fiscal year beginning July 1, 2024, and ending June 30, 2025,
8 the monthly per contract administrative charge which may be
9 assessed by the department of administrative services shall be
10 \$2.00 per contract on all health insurance plans administered
11 by the department.

12 Sec. 4. AUDITOR OF STATE.

13 1. There is appropriated from the general fund of the state
14 to the office of the auditor of state for the fiscal year
15 beginning July 1, 2024, and ending June 30, 2025, the following
16 amounts, or so much thereof as is necessary, to be used for the
17 purposes designated:

18 For salaries, support, maintenance, and miscellaneous
19 purposes, and for not more than the following full-time
20 equivalent positions:

21	\$	983,971
22	FTEs	98.00

23 2. The auditor of state may retain additional full-time
24 equivalent positions as is reasonable and necessary to
25 perform governmental subdivision audits which are reimbursable
26 pursuant to [section 11.20](#) or [11.21](#), to perform audits which are
27 requested by and reimbursable from the federal government, and
28 to perform work requested by and reimbursable from departments
29 or agencies pursuant to [section 11.5A](#) or [11.5B](#). The auditor
30 of state shall notify the department of management, the
31 legislative fiscal committee, and the legislative services
32 agency of the additional full-time equivalent positions
33 retained.

34 3. The auditor of state shall allocate moneys from the
35 appropriations in this section solely for audit work related to

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1 the annual comprehensive financial report, federally required
2 audits, and investigations of embezzlement, theft, or other
3 significant financial irregularities until the audit of the
4 annual comprehensive financial report is complete.

5 Sec. 5. IOWA ETHICS AND CAMPAIGN DISCLOSURE BOARD. There
6 is appropriated from the general fund of the state to the
7 Iowa ethics and campaign disclosure board for the fiscal year
8 beginning July 1, 2024, and ending June 30, 2025, the following
9 amount, or so much thereof as is necessary, to be used for the
10 purposes designated:

11 For salaries, support, maintenance, and miscellaneous
12 purposes, and for not more than the following full-time
13 equivalent positions:

14	\$	773,554
15	FTEs	7.00

16 Sec. 6. GOVERNOR AND LIEUTENANT GOVERNOR. There is
17 appropriated from the general fund of the state to the offices
18 of the governor and the lieutenant governor for the fiscal year
19 beginning July 1, 2024, and ending June 30, 2025, the following
20 amounts, or so much thereof as is necessary, to be used for the
21 purposes designated:

22 1. GENERAL OFFICE

23 For salaries, support, maintenance, and miscellaneous
24 purposes, and for not more than the following full-time
25 equivalent positions:

26	\$	2,857,344
27	FTEs	25.00

28 2. TERRACE HILL QUARTERS

29 For the governor's quarters at Terrace Hill, including
30 salaries, support, maintenance, and miscellaneous purposes, and
31 for not more than the following full-time equivalent positions:

32	\$	142,281
33	FTEs	1.93

34 Sec. 7. DEPARTMENT OF INSPECTIONS, APPEALS, AND
35 LICENSING. There is appropriated from the general fund of the

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1 state to the department of inspections, appeals, and licensing
2 for the fiscal year beginning July 1, 2024, and ending June
3 30, 2025, the following amounts, or so much thereof as is
4 necessary, to be used for the purposes designated:

5 1. ADMINISTRATION DIVISION

6 For salaries, support, maintenance, and miscellaneous
7 purposes, and for not more than the following full-time
8 equivalent positions:

9 \$ 1,094,684
10 FTEs 10.55

11 2. ADMINISTRATIVE HEARINGS DIVISION

12 For salaries, support, maintenance, and miscellaneous
13 purposes, and for not more than the following full-time
14 equivalent positions:

15 \$ 624,374
16 FTEs 23.00

17 3. INVESTIGATIONS

18 a. For salaries, support, maintenance, and miscellaneous
19 purposes, and for not more than the following full-time
20 equivalent positions:

21 \$ 2,705,970
22 FTEs 56.00

23 b. By December 1, 2024, the department shall submit a
24 report to the general assembly concerning the department's
25 activities relative to fraud in public assistance programs
26 for the fiscal year beginning July 1, 2023, and ending June
27 30, 2024. The report shall include but is not limited to a
28 summary of the number of cases investigated, case outcomes,
29 overpayment dollars identified, amount of cost avoidance, and
30 actual dollars recovered.

31 4. HEALTH FACILITIES

32 a. For salaries, support, maintenance, and miscellaneous
33 purposes, and for not more than the following full-time
34 equivalent positions:

35 \$ 6,097,662

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1 FTEs 132.00

2 b. The department shall make all of the following
3 information available to the public as part of the department's
4 development efforts to revise the department's internet site:

5 (1) The number of inspections of health facilities
6 conducted by the department annually by type of service
7 provider and type of inspection.

8 (2) The total annual operations budget for the department
9 that is associated with health facilities regulation, including
10 general fund appropriations and federal contract dollars
11 received by type of service provider inspected.

12 (3) The total number of full-time equivalent positions
13 in the department that are associated with health facilities
14 regulation, to include the number of full-time equivalent
15 positions serving in a supervisory capacity, and serving as
16 surveyors, inspectors, or monitors in the field by type of
17 service provider inspected.

18 (4) Identification of state and federal survey trends,
19 cited regulations, the scope and severity of deficiencies
20 identified, and federal and state fines assessed and collected
21 concerning nursing and assisted living facilities and programs.

22 c. It is the intent of the general assembly that the
23 department continuously solicit input from health facilities
24 regulated by the department to assess and improve the
25 department's level of collaboration and to identify new
26 opportunities for cooperation.

27 5. EMPLOYMENT APPEAL BOARD

28 a. For salaries, support, maintenance, and miscellaneous
29 purposes, and for not more than the following full-time
30 equivalent positions:

31 \$ 38,865

32 FTEs 11.00

33 b. The employment appeal board shall be reimbursed by the
34 department for all costs associated with hearings conducted
35 under [chapter 91C](#) related to contractor registration. The

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1 board may expend, in addition to the amount appropriated under
2 this subsection, additional amounts as are directly billable
3 to the department under this subsection and to retain the
4 additional full-time equivalent positions as needed to conduct
5 hearings required pursuant to [chapter 91C](#).

6 c. The employment appeal board may temporarily exceed and
7 draw more than the amount appropriated in this subsection and
8 incur a negative cash balance as long as there are receivables
9 of federal funds equal to or greater than the negative balance
10 and the amount appropriated in this subsection is not exceeded
11 at the close of the fiscal year.

12 6. FOOD AND CONSUMER SAFETY

13 For salaries, support, maintenance, and miscellaneous
14 purposes, and for not more than the following full-time
15 equivalent positions:

16	\$	509,565
17	FTEs	33.75

18 7. IOWA STATE CIVIL RIGHTS COMMISSION

19 a. For salaries, support, maintenance, and miscellaneous
20 purposes, and for not more than the following full-time
21 equivalent positions:

22	\$	1,337,999
23	FTEs	27.00

24 b. The Iowa state civil rights commission may enter into
25 a contract with a nonprofit organization to provide legal
26 assistance to resolve civil rights complaints.

27 8. LABOR SERVICES

28 For salaries, support, maintenance, and miscellaneous
29 purposes, and for not more than the following full-time
30 equivalent positions:

31	\$	2,895,719
32	FTEs	50.00

33 9. DIVISION OF WORKERS' COMPENSATION

34 a. For salaries, support, maintenance, and miscellaneous
35 purposes, and for not more than the following full-time

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1 equivalent positions:

2 \$ 3,321,044
3 FTEs 26.10

4 b. The division of workers' compensation shall charge a
5 \$100 filing fee for workers' compensation cases. The filing
6 fee shall be paid by the petitioner of a claim. However,
7 the fee can be taxed as a cost and paid by the losing party,
8 except in cases where it would impose an undue hardship or be
9 unjust under the circumstances. The moneys generated by the
10 filing fee allowed under this paragraph are appropriated to
11 the department to be used for purposes of administering the
12 division of workers' compensation.

13 10. PROFESSIONAL LICENSING

14 For salaries, support, maintenance, and miscellaneous
15 purposes, and for not more than the following full-time
16 equivalent positions:

17 \$ 1,627,969
18 FTEs 139.00

19 11. APPROPRIATION REALLOCATION

20 Notwithstanding [section 8.39](#), the department of inspections,
21 appeals, and licensing, in consultation with the department of
22 management, may reallocate moneys appropriated in this section
23 as necessary to best fulfill the needs of the department
24 provided for in the appropriation.

25 Sec. 8. DEPARTMENT OF INSPECTIONS, APPEALS, AND LICENSING
26 — LICENSE OR REGISTRATION FEES.

27 1. For the fiscal year beginning July 1, 2024, and ending
28 June 30, 2025, the department of inspections, appeals, and
29 licensing shall collect any license or registration fees or
30 electronic transaction fees generated during the fiscal year
31 as a result of licensing and registration activities under
32 chapters 99B, [137C](#), [137D](#), and [137F](#).

33 2. From the fees collected by the department under this
34 section on behalf of a municipal corporation with which
35 the department has an agreement pursuant to [section 137F.3](#),

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1 through a statewide electronic licensing system operated by
2 the department, notwithstanding [section 137F.6, subsection 2](#),
3 the department shall remit the amount of those fees to the
4 municipal corporation for whom the fees were collected less
5 any electronic transaction fees collected by the department to
6 enable electronic payment.

7 3. From the fees collected by the department under this
8 section, other than those fees described in subsection 2,
9 the department shall deposit the amount of \$800,000 into the
10 general fund of the state prior to June 30, 2025.

11 4. From the fees collected by the department under this
12 section, other than those fees described in subsections 2 and
13 3, the department shall retain the remainder of the fees for
14 the purposes of enforcing the provisions of [chapters 99B, 137C](#),
15 [137D](#), and [137F](#). Notwithstanding [section 8.33](#), moneys retained
16 by the department pursuant to this subsection that remain
17 unencumbered or unobligated at the close of the fiscal year
18 shall not revert but shall remain available for expenditure
19 for the purposes of enforcing the provisions of [chapters 99B](#),
20 [137C](#), [137D](#), and [137F](#) during the succeeding fiscal year. The
21 department shall provide an annual report to the department
22 of management and the legislative services agency on fees
23 billed and collected and expenditures from the moneys retained
24 by the department in a format determined by the department
25 of management in consultation with the legislative services
26 agency.

27 Sec. 9. HOUSING TRUST FUND APPROPRIATION — DEPARTMENT OF
28 INSPECTIONS, APPEALS, AND LICENSING. There is appropriated
29 from the housing trust fund created in section 16.181 to the
30 department of inspections, appeals, and licensing for the
31 fiscal year beginning July 1, 2024, and ending June 30, 2025,
32 the following amount, or so much thereof as is necessary, to be
33 used for the purposes designated:

34 For professional licensing salaries, support, maintenance,
35 and miscellaneous purposes:

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1 \$ 62,317

2 Sec. 10. RACING AND GAMING COMMISSION — RACING AND
3 GAMING REGULATION — DEPARTMENT OF INSPECTIONS, APPEALS, AND
4 LICENSING. There is appropriated from the gaming regulatory
5 revolving fund established in [section 99F.20](#) to the racing and
6 gaming commission of the department of inspections, appeals,
7 and licensing for the fiscal year beginning July 1, 2024, and
8 ending June 30, 2025, the following amount, or so much thereof
9 as is necessary, to be used for the purposes designated:

10 For salaries, support, maintenance, and miscellaneous
11 purposes for regulation, administration, and enforcement of
12 pari-mutuel racetracks, excursion boat gambling, gambling
13 structure laws, sports wagering, and fantasy sports contests,
14 and for not more than the following full-time equivalent
15 positions:

16 \$ 7,166,071

17 FTEs 53.70

18 Sec. 11. ROAD USE TAX FUND APPROPRIATION — DEPARTMENT OF
19 INSPECTIONS, APPEALS, AND LICENSING. There is appropriated
20 from the road use tax fund created in [section 312.1](#) to
21 the administrative hearings division of the department of
22 inspections, appeals, and licensing for the fiscal year
23 beginning July 1, 2024, and ending June 30, 2025, the following
24 amount, or so much thereof as is necessary, to be used for the
25 purposes designated:

26 For salaries, support, maintenance, and miscellaneous
27 purposes:

28 \$ 1,623,897

29 Sec. 12. DEPARTMENT OF INSURANCE AND FINANCIAL
30 SERVICES. There is appropriated from the commerce revolving
31 fund created in [section 546.12](#) to the department of insurance
32 and financial services for the fiscal year beginning July 1,
33 2024, and ending June 30, 2025, the following amounts, or so
34 much thereof as is necessary, to be used for the purposes
35 designated:

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1 1. BANKING DIVISION

2 For salaries, support, maintenance, and miscellaneous
3 purposes, and for not more than the following full-time
4 equivalent positions:

5 \$ 14,004,469
6 FTEs 79.00

7 2. CREDIT UNION DIVISION

8 For salaries, support, maintenance, and miscellaneous
9 purposes, and for not more than the following full-time
10 equivalent positions:

11 \$ 2,624,690
12 FTEs 16.00

13 3. INSURANCE DIVISION

14 a. For salaries, support, maintenance, and miscellaneous
15 purposes, and for not more than the following full-time
16 equivalent positions:

17 \$ 7,398,148
18 FTEs 123.85

19 b. From the full-time equivalent positions authorized
20 in this subsection, the insurance division shall use 2.00
21 full-time equivalent positions for two fraud investigators.

22 c. The insurance division shall use 1.00 full-time
23 equivalent position authorized in this subsection for an
24 employee whose sole responsibility is investigating complaints
25 and notifications related to financial exploitation of eligible
26 adults.

27 d. The insurance division shall use 2.00 full-time
28 equivalent positions authorized in this subsection for
29 management, enforcement, and investigation of matters related
30 to pharmacy benefit manager programs.

31 e. Except as provided in paragraphs "b", "c", and "d",
32 the insurance division may reallocate authorized full-time
33 equivalent positions as necessary to respond to accreditation
34 recommendations or requirements.

35 f. The insurance division expenditures for examination

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1 purposes may exceed the projected receipts, refunds, and
2 reimbursements, estimated pursuant to section 505.7, subsection
3 7, including the expenditures for retention of additional
4 personnel, if the expenditures are fully reimbursable and the
5 division first does all of the following:

6 (1) Notifies the department of management, the legislative
7 services agency, and the legislative fiscal committee of the
8 need for the expenditures.

9 (2) Files with each of the entities named in subparagraph
10 (1) the legislative and regulatory justification for the
11 expenditures, along with an estimate of the expenditures.

12 Sec. 13. DEPARTMENT OF INSURANCE AND FINANCIAL SERVICES
13 — CAPTIVE INSURANCE. There is appropriated from the general
14 fund of the state to the department of insurance and financial
15 services for the fiscal year beginning July 1, 2024, and ending
16 June 30, 2025, the following amount, or so much thereof as is
17 necessary, to be used for the purposes designated:

18 For deposit in the captive insurance regulatory and
19 supervision fund created in section 521J.12 for use as provided
20 in section 521J.12, including salaries, support, maintenance,
21 and miscellaneous purposes, and for not more than the following
22 full-time equivalent positions:

23	\$	450,000
24	FTEs	2.00

25 Sec. 14. DEPARTMENT OF MANAGEMENT. There is appropriated
26 from the general fund of the state to the department of
27 management for the fiscal year beginning July 1, 2024, and
28 ending June 30, 2025, the following amounts, or so much thereof
29 as is necessary, to be used for the purposes designated:

30 1. For enterprise resource planning, providing for a salary
31 model administrator, conducting performance audits, and the
32 department's LEAN process; for salaries, support, maintenance,
33 and miscellaneous purposes; and for not more than the following
34 full-time equivalent positions:

35	\$	3,979,513
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1 FTEs 31.70

2 2. For the security office of the chief information officer;
3 for salaries, support, maintenance, and miscellaneous purposes;
4 and for not more than the following full-time equivalent
5 positions:

6 \$ 4,421,887

7 FTEs 24.39

8 Of the moneys appropriated in this subsection, \$325,000
9 is allocated to providing cybersecurity services to local
10 governments.

11 Sec. 15. DEPARTMENT OF MANAGEMENT — OFFICE OF THE CHIEF
12 INFORMATION OFFICER — REVOLVING FUND.

13 1. There is appropriated to the office of the chief
14 information officer of the department of management for the
15 fiscal year beginning July 1, 2024, and ending June 30, 2025,
16 from the revolving funds designated in [chapter 8B](#) and from
17 internal service funds created by the office such amounts as
18 the office deems necessary for the operation of the office
19 consistent with the requirements of [chapter 8B](#).

20 2. a. Notwithstanding [section 321A.3, subsection 1](#), for the
21 fiscal year beginning July 1, 2024, and ending June 30, 2025,
22 the first \$750,000 collected and transferred to the treasurer
23 of state with respect to the fees for transactions involving
24 the furnishing of a certified abstract of a vehicle operating
25 record under [section 321A.3, subsection 1](#), shall be transferred
26 to the IowAccess revolving fund created in [section 8B.33](#) for
27 the purposes of developing, implementing, maintaining, and
28 expanding electronic access to government records as provided
29 by law.

30 b. All fees collected with respect to transactions
31 involving IowAccess shall be deposited in the IowAccess
32 revolving fund created under [section 8B.33](#) and shall be used
33 only for the support of IowAccess projects.

34 Sec. 16. ROAD USE TAX FUND APPROPRIATION — DEPARTMENT OF
35 MANAGEMENT. There is appropriated from the road use tax fund

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1 created in [section 312.1](#) to the department of management for
2 the fiscal year beginning July 1, 2024, and ending June 30,
3 2025, the following amount, or so much thereof as is necessary,
4 to be used for the purposes designated:

5 For salaries, support, maintenance, and miscellaneous
6 purposes:
7 \$ 56,000

8 Sec. 17. IPERS — GENERAL OFFICE. There is appropriated
9 from the Iowa public employees' retirement fund created in
10 section 97B.7 to the Iowa public employees' retirement system
11 for the fiscal year beginning July 1, 2024, and ending June
12 30, 2025, the following amounts, or so much thereof as is
13 necessary, to be used for the purposes designated:

14 For salaries, support, maintenance, and other operational
15 purposes to pay the costs of the Iowa public employees'
16 retirement system, and for not more than the following
17 full-time equivalent positions:
18 \$ 20,774,712
19 FTEs 99.13

20 Sec. 18. IOWA PUBLIC INFORMATION BOARD. There is
21 appropriated from the general fund of the state to the Iowa
22 public information board for the fiscal year beginning July
23 1, 2024, and ending June 30, 2025, the following amount, or
24 so much thereof as is necessary, to be used for the purposes
25 designated:

26 For salaries, support, maintenance, and miscellaneous
27 purposes, and for not more than the following full-time
28 equivalent positions:
29 \$ 362,101
30 FTEs 3.20

31 Sec. 19. DEPARTMENT OF REVENUE.
32 1. There is appropriated from the general fund of the state
33 to the department of revenue for the fiscal year beginning July
34 1, 2024, and ending June 30, 2025, the following amounts, or
35 so much thereof as is necessary, to be used for the purposes

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1 designated:

2 a. For salaries, support, maintenance, and miscellaneous
3 purposes, and for not more than the following full-time
4 equivalent positions:

5 \$ 15,321,014
6 FTEs 166.66

7 b. From the moneys appropriated in this subsection, the
8 department shall use \$400,000 to pay the direct costs of
9 compliance related to the collection and distribution of local
10 sales and services taxes imposed pursuant to [chapter 423B](#).

11 2. The director of revenue shall prepare and issue a state
12 appraisal manual and the revisions to the state appraisal
13 manual as provided in [section 421.17, subsection 17](#), without
14 cost to a city or county.

15 Sec. 20. MOTOR VEHICLE FUEL TAX FUND APPROPRIATION —
16 DEPARTMENT OF REVENUE. There is appropriated from the motor
17 vehicle fuel tax fund created pursuant to [section 452A.77](#) to
18 the department of revenue for the fiscal year beginning July
19 1, 2024, and ending June 30, 2025, the following amount, or
20 so much thereof as is necessary, to be used for the purposes
21 designated:

22 For salaries, support, maintenance, and miscellaneous
23 purposes, and for administration and enforcement of the
24 provisions of [chapter 452A](#) and the motor vehicle fuel tax
25 program:

26 \$ 1,305,775

27 Sec. 21. SECRETARY OF STATE. There is appropriated from
28 the general fund of the state to the office of the secretary of
29 state for the fiscal year beginning July 1, 2024, and ending
30 June 30, 2025, the following amounts, or so much thereof as is
31 necessary, to be used for the purposes designated:

32 1. ADMINISTRATION AND ELECTIONS

33 a. For salaries, support, maintenance, and miscellaneous
34 purposes, and for not more than the following full-time
35 equivalent positions:

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1 \$ 2,121,759
2 FTEs 16.50

3 b. The state department or agency that provides data
4 processing services to support voter registration file
5 maintenance and storage shall provide those services without
6 charge.

7 2. BUSINESS SERVICES

8 For salaries, support, maintenance, and miscellaneous
9 purposes, and for not more than the following full-time
10 equivalent positions:

11 \$ 1,417,535
12 FTEs 16.00

13 Sec. 22. ADDRESS CONFIDENTIALITY PROGRAM REVOLVING FUND
14 APPROPRIATION — SECRETARY OF STATE. There is appropriated
15 from the address confidentiality program revolving fund created
16 in [section 9.8](#) to the office of the secretary of state for the
17 fiscal year beginning July 1, 2024, and ending June 30, 2025,
18 the following amount, or so much thereof as is necessary, to be
19 used for the purposes designated:

20 For salaries, support, maintenance, and miscellaneous
21 purposes:

22 \$ 195,400

23 Sec. 23. SECRETARY OF STATE FILING FEES REFUND.
24 Notwithstanding the obligation to collect fees pursuant to the
25 provisions of [section 489.122, subsection 1](#), paragraphs "c" and
26 "q", [section 490.122, subsection 1](#), paragraph "a", and section
27 504.113, subsection 1, paragraphs "a", "c", "d", "j", "k",
28 "l", and "m", for the fiscal year beginning July 1, 2024, the
29 secretary of state may refund these fees to the filer pursuant
30 to rules established by the secretary of state. The decision
31 of the secretary of state not to issue a refund under rules
32 established by the secretary of state is final and not subject
33 to review pursuant to [chapter 17A](#).

34 Sec. 24. TREASURER OF STATE.

35 1. There is appropriated from the general fund of the

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1 state to the office of treasurer of state for the fiscal year
2 beginning July 1, 2024, and ending June 30, 2025, the following
3 amount, or so much thereof as is necessary, to be used for the
4 purposes designated:

5 For salaries, support, maintenance, and miscellaneous
6 purposes, and for not more than the following full-time
7 equivalent positions:

8 \$ 1,015,300
9 FTEs 26.00

10 2. The office of treasurer of state shall supply
11 administrative support for the executive council.

12 Sec. 25. ROAD USE TAX FUND APPROPRIATION — OFFICE OF
13 TREASURER OF STATE. There is appropriated from the road use
14 tax fund created in [section 312.1](#) to the office of treasurer of
15 state for the fiscal year beginning July 1, 2024, and ending
16 June 30, 2025, the following amount, or so much thereof as is
17 necessary, to be used for the purposes designated:

18 For enterprise resource management costs related to the
19 distribution of road use tax fund moneys:

20 \$ 316,788

21 Sec. 26. IOWA UTILITIES BOARD.

22 1. There is appropriated from the commerce revolving fund
23 created in [section 546.12](#) to the Iowa utilities board for the
24 fiscal year beginning July 1, 2024, and ending June 30, 2025,
25 the following amount, or so much thereof as is necessary, to be
26 used for the purposes designated:

27 For salaries, support, maintenance, and miscellaneous
28 purposes, and for not more than the following full-time
29 equivalent positions:

30 \$ 11,002,937
31 FTEs 80.00

32 2. The utilities board may expend additional moneys,
33 including moneys for additional personnel, if those additional
34 expenditures are actual expenses which exceed the moneys
35 budgeted for utility regulation and the expenditures are fully

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1 reimbursable. Before the board expends or encumbers an amount
2 in excess of the moneys budgeted for regulation, the board
3 shall first do all of the following:

4 a. Notify the department of management, the legislative
5 services agency, and the legislative fiscal committee of the
6 need for the expenditures.

7 b. File with each of the entities named in paragraph "a" the
8 legislative and regulatory justification for the expenditures,
9 along with an estimate of the expenditures.

10 Sec. 27. CHARGES — IOWA UTILITIES BOARD AND DEPARTMENT OF
11 INSURANCE AND FINANCIAL SERVICES. The Iowa utilities board
12 and each division of the department of insurance and financial
13 services shall include in its charges assessed or revenues
14 generated an amount sufficient to cover the amount stated
15 in its appropriation and any state-assessed indirect costs
16 determined by the department of administrative services.

17 Sec. 28. IOWA PRODUCTS. As a condition of receiving an
18 appropriation, any agency appropriated moneys pursuant to this
19 Act shall give first preference when purchasing a product to an
20 Iowa product or a product produced by an Iowa-based business.
21 Second preference shall be given to a United States product or
22 a product produced by a business based in the United States.

23 FY 2024-2025 STANDING APPROPRIATIONS — LIMITATIONS

24 Sec. 29. LIMITATION OF STANDING APPROPRIATION — FY
25 2024-2025. Notwithstanding the standing appropriation in the
26 following designated section for the fiscal year beginning July
27 1, 2024, and ending June 30, 2025, the amount appropriated from
28 the general fund of the state pursuant to that section for the
29 following designated purpose shall not exceed the following
30 amount:

31 For the enforcement of [chapter 453D](#) relating to tobacco
32 product manufacturers under [section 453D.8](#):

33 \$ 17,525

34 EXPLANATION

35 The inclusion of this explanation does not constitute agreement with

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1 the explanation's substance by the members of the general assembly.

2 This bill relates to and appropriates moneys to various
3 state departments, agencies, and funds for FY 2024-2025,
4 including the department of administrative services, auditor of
5 state, Iowa ethics and campaign disclosure board, offices of
6 governor and lieutenant governor, department of inspections,
7 appeals, and licensing, department of insurance and financial
8 services, department of management, Iowa public employees'
9 retirement system, Iowa public information board, department
10 of revenue, secretary of state, treasurer of state, and Iowa
11 utilities board.

12 The bill limits a standing appropriation for FY 2024-2025
13 for enforcement of Code chapter 453D relating to tobacco
14 product manufacturers under Code section 453D.8.

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Senate Study Bill 3204 - Introduced

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON DAWSON)

A BILL FOR

1 An Act relating to county supervisors, concerning county
2 supervisor representation plans and county supervisor
3 vacancies, and including effective date provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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DIVISION I

PLAN "THREE" COUNTY SUPERVISOR REPRESENTATION PLANS

Section 1. Section 331.206, subsection 2, paragraph a, Code 2024, is amended to read as follows:

a. The plan used under subsection 1 shall be selected by the board or by a special election as provided in section 331.207. A plan selected by the board shall remain in effect for at least six years and shall only be changed by a special election as provided in section 331.207. However, a county with a population of one hundred twenty-five thousand or more based on the most recent federal decennial census shall use plan "three" for the election of supervisors.

Sec. 2. Section 331.207, subsection 2, Code 2024, is amended to read as follows:

2. The petition shall be filed with the county commissioner by June 1 of an odd-numbered year, ~~subject to subsection 6.~~ The special election shall be held on the first Tuesday in August of the odd-numbered year. Notice of the special election shall be published once each week for three successive weeks in an official newspaper of the county, shall state the representation plans to be submitted to the electors, and shall state the date of the special election. The last in the series of publications shall occur not less than four nor more than twenty days before the election.

Sec. 3. Section 331.207, subsection 6, Code 2024, is amended by striking the subsection.

Sec. 4. TRANSITION PROVISION.

1. Notwithstanding any provision of law to the contrary, a county with a population of one hundred twenty-five thousand or more based on the most recent federal decennial census that does not use plan "three" for the election of supervisors, as defined in section 331.206, as of the effective date of this Act, shall not be required to elect supervisors using plan "three" until the election for supervisors in 2026, following the adoption of a representation plan drawn pursuant to section

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1 331.210A, subsection 2, paragraph "f", and the requirements of
2 this section.

3 2. A county required to adopt a representation plan as
4 provided in this section shall establish a temporary county
5 redistricting commission by the later of thirty days after the
6 effective date of this Act or May 15, 2024, and shall complete
7 a plan, in conformity with the requirements of sections 331.209
8 and 331.210A, no later than November 1, 2024. The plan shall
9 be submitted to the state commissioner of elections and shall
10 become effective January 1, 2025.

11 DIVISION II

12 COUNTY SUPERVISOR VACANCIES

13 Sec. 5. Section 43.6, subsection 2, Code 2024, is amended
14 to read as follows:

15 2. When a vacancy occurs in the office of county supervisor
16 or any of the offices listed in [section 39.17](#) and more than
17 seventy days remain in the term of office following the next
18 general election, the office shall be filled for the balance
19 of the unexpired term at that general election unless the
20 vacancy has been filled by a special election called more
21 than seventy-three days before the primary election. If
22 the vacancy occurs more than seventy-three days before the
23 primary election, political party candidates for that office
24 at the next general election shall be nominated at the primary
25 election. If an appointment to fill the vacancy in office is
26 made in accordance with section 69.14A, subsection 1, paragraph
27 "a", eighty-eight or more days before the primary election and
28 a petition requesting a special election has not been received
29 within fourteen days after the appointment is made, candidates
30 for the office shall be nominated at the primary election.

31 Sec. 6. Section 69.14A, subsection 1, paragraph a,
32 unnumbered paragraph 1, Code 2024, is amended to read as
33 follows:

34 By If the population of the county is less than one hundred
35 twenty-five thousand based on the most recent federal decennial

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1 census, by appointment by the committee of county officers
2 designated to fill the vacancy in section 69.8.

3 Sec. 7. Section 69.14A, subsection 1, paragraph b,
4 unnumbered paragraph 1, Code 2024, is amended to read as
5 follows:

6 By If the population of the county is one hundred twenty-
7 five thousand or more based on the most recent federal
8 decennial census, by special election held to fill the office
9 for the remaining balance of the unexpired term.

10 Sec. 8. Section 331.201, subsection 3, Code 2024, is amended
11 to read as follows:

12 3. The office of supervisor is an elective office except
13 that if a vacancy occurs on the board, a successor may be
14 appointed to the unexpired term as provided in section 69.14A,
15 subsection 1, paragraph "a", if the population of the county is
16 less than one hundred twenty-five thousand based on the most
17 recent federal decennial census.

18 Sec. 9. Section 331.214, subsection 2, paragraph c, Code
19 2024, is amended to read as follows:

20 c. If the board declares a vacancy under this subsection and
21 the remaining balance of the supervisor's unexpired term is two
22 and one-half years or more, a special election shall be held to
23 fill the office as provided in section 69.14A, subsection 1,
24 paragraph "c", if the population of the county is one hundred
25 twenty-five thousand or more based on the most recent federal
26 decennial census. However, if the population of the county is
27 less than one hundred twenty-five thousand based on the most
28 recent federal decennial census, an appointment shall be made
29 to fill the office as provided in section 69.14A, subsection
30 1, paragraph "a".

31 DIVISION III

32 EFFECTIVE DATE

33 Sec. 10. EFFECTIVE DATE. This Act, being deemed of
34 immediate importance, takes effect upon enactment.

35 EXPLANATION

LSB 6387XC (1) 90
th/ns

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

3 This bill concerns county supervisor representation plans
4 and county supervisor vacancies.

5 DIVISION I — PLAN "THREE" COUNTY SUPERVISOR REPRESENTATION
6 PLANS. This division requires a county with a population of
7 125,000 or more based on the most recent federal decennial
8 census to use plan "three" for the election of county
9 supervisors. Plan "three" requires individual members of
10 the board of supervisors for that county to be elected from
11 single-member equal-population districts. The bill provides
12 that a county with a population of 125,000 or more as of the
13 effective date of the bill, that does not use plan "three"
14 as of that date for the election of supervisors shall not
15 be required to elect supervisors under plan "three" until
16 the election for supervisors in 2026 following adoption of a
17 representation plan in conformity with the provisions of law
18 governing the adoption of a plan "three" representation plan.

19 DIVISION II — COUNTY SUPERVISOR VACANCIES. This division
20 requires vacancies on the board of supervisors to be filled
21 by special election in a county with a population of 125,000
22 or more. Current law allows for vacancies to be filled by
23 appointment under certain circumstances. The bill requires
24 vacancies to be filled by appointment in a county with a
25 population of less than 125,000 in accordance with current law,
26 including a vacancy that is treated as a resignation due to the
27 physical or mental status of a supervisor.

28 DIVISION III — EFFECTIVE DATE. The bill takes effect upon
29 enactment.