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[HF 2453](#) – Theft, Enhanced Penalties (LSB6269HV)  
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Fiscal Note Version – New

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## **Description**

[House File 2453](#) prohibits a sentencing court from deferring the judgment or sentence of a defendant if the defendant was a public employee or public official who unlawfully took more than \$7,500 from a public employer. The Bill also prohibits a sentencing court from suspending the sentence of a defendant if the defendant was a public employee or public official who unlawfully took more than \$7,500 from a public employer unless mitigating circumstances exist.

## **Background**

Iowa Code chapter [907](#) defines the following terms:

- “Deferred judgment” means a sentencing option whereby both the adjudication of guilt and the imposition of a sentence are deferred by the court and whereby the court assesses a civil penalty as provided in Iowa Code section [907.14](#) upon the entry of the deferred judgment. The court retains the power to pronounce judgment and impose sentence subject to the defendant’s compliance with conditions set by the court as a requirement of the deferred judgment.
- “Deferred sentence” means a sentencing option whereby the court enters an adjudication of guilt but does not impose a sentence. The court retains the power to sentence the defendant to any sentence it originally could have imposed subject to the defendant’s compliance with conditions set by the court as a requirement of the deferred sentence.
- “Suspended sentence” means a sentencing option whereby the court pronounces judgment and imposes a sentence and then suspends execution of the sentence subject to the defendant’s compliance with conditions set by the court as a requirement of the suspended sentence. Revocation of the suspended sentence results in the execution of sentence already pronounced.

## **Assumptions**

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- A delay of six months is assumed from the effective date of this Bill to the date of first entry of affected offenders into the correctional system.
- Marginal costs for county jails cannot be estimated due to a lack of data. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- The marginal cost per day in prison is \$24.94.

## **Correctional Impact**

House File 2453 modifies sentencing guidelines related to the theft of public funds, and the correctional impact cannot be estimated due to a lack of data. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 16, 2024, for information related to the correctional system.

**Minority Impact**

House File 2453 modifies sentencing guidelines related to the theft of public funds, and the minority impact cannot be estimated due to a lack of data. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statement](#), dated January 16, 2024, for information related to minorities in the criminal justice system.

**Fiscal Impact**

House File 2453 is estimated to have a minimal fiscal impact to the State.

**Sources**

Criminal and Juvenile Justice Planning, Department of Management  
Department of Corrections  
Judicial Branch

/s/ Jennifer Acton

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February 28, 2024

Doc ID 1447414

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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