

**NINETIETH GENERAL ASSEMBLY
2024 REGULAR SESSION
DAILY
HOUSE CLIP SHEET**

February 5, 2024

Clip Sheet Summary

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

| Bill | Amendment | Action | Sponsor |
|-------------------------------|------------------------------|---------------|-----------------------|
| HF 2150 | H-8001 | Filed | EHLERT of Linn |
| HF 2280 | H-8002 | Filed | CAHILL of Marshall |
| HF 2280 | H-8003 | Filed | CAHILL of Marshall |

Fiscal Notes

[HF 2188](#) — [Real Estate Transfer Tax, Housing Trust Fund](#) (LSB5440HV)

HOUSE FILE 2150

H-8001

1 Amend House File 2150 as follows:

2 1. Page 1, by striking lines 1 through 3 and inserting:

3 <Sec. _____. Section 256.165, subsection 1, paragraph b, Code
4 2024, is amended to read as follows:

5 b. (1) The board shall issue a transitional coaching
6 authorization to an individual who is at least twenty-one
7 years of age and who provides verification of an offer of a
8 coaching position by a school or a consortium of schools,
9 but who has not completed the coursework required for a
10 coaching authorization as specified in paragraph "a". A
11 transitional coaching authorization is valid for not more
12 than one year, shall not be renewed, and is valid only in
13 the school or consortium of schools making the offer of the
14 coaching position. A consortium of schools may include a
15 school district, a school district school attendance center,
16 or an accredited nonpublic school, or any combination thereof.
17 However, prior to issuing a transitional coaching authorization
18 to an individual under this paragraph "b", the board shall
19 ensure that the individual meets all of the following
20 requirements:

21 ~~{1} (a) Completes a shortened course of training relating~~
22 ~~to the code of professional rights and responsibilities,~~
23 ~~practices, and ethics developed in accordance with~~
24 ~~section 256.146, subsection 1, paragraph "a", by the board~~
25 ~~specifically for transitional coaches~~ certification course for
26 cardiopulmonary resuscitation that has been approved by the
27 board.

28 {2} (b) Completes the child and dependent adult abuse
29 mandatory reporter training required by sections 232.69 and
30 235B.16.

31 {3} (c) Completes a nationally recognized concussion in
32 youth sports training course.

33 {4} (d) Complies with the background investigation
34 requirements established by the board pursuant to section
35 256.146, subsection 16.

H-8001 (Continued)

1 (2) The board shall require an individual who has been
2 issued a transitional coaching authorization pursuant to
3 this paragraph to secure full cardiopulmonary resuscitation
4 certification within ninety days after issuance of the
5 transitional coaching authorization.>

6 2. Title page, by striking line 1 and inserting <An Act
7 modifying requirements related to obtaining a>

By EHLERT of Linn

H-8001 FILED FEBRUARY 1, 2024

HOUSE FILE 2280

H-8002

- 1 Amend House File 2280 as follows:
- 2 1. Page 1, by striking line 31 and inserting:
- 3 <(2) Enrolls not more than four unrelated students.>
- 4 2. Page 1, line 34, by striking <(2)> and inserting <(3)>
- 5 3. Page 2, line 1, by striking <(3)> and inserting <(4)>
- 6 4. Page 2, line 4, by striking <(4)> and inserting <(5)>
- 7 5. Page 2, line 6, by striking <(6) (5)> and inserting
- 8 <(6)>
- 9 6. Page 2, line 14, by striking <(6)> and inserting <(7)>
- 10 7. Page 2, line 16, by striking <(8) (7)> and inserting
- 11 <(8)>

By CAHILL of Marshall

H-8002 FILED FEBRUARY 1, 2024

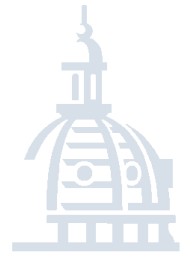
HOUSE FILE 2280

H-8003

- 1 Amend House File 2280 as follows:
- 2 1. Page 1, by striking lines 32 and 33 and inserting:
- 3 ~~<(3)>~~ (2) Does not charge tuition, fees, or other
- 4 remuneration for instruction. For purposes of this
- 5 subparagraph, tuition, fees, or other remuneration for
- 6 instruction does not include a fee assessed to cover actual
- 7 costs associated with field trips or school supplies used to
- 8 provide instruction to students.>
- 9 2. Page 1, line 34, by striking ~~<(2)>~~ and inserting ~~<(3)>~~
- 10 3. Page 2, line 1, by striking ~~<(3)>~~ and inserting ~~<(4)>~~
- 11 4. Page 2, line 4, by striking ~~<(4)>~~ and inserting ~~<(5)>~~
- 12 5. Page 2, line 6, by striking ~~<(6)>~~ (5)> and inserting
- 13 ~~<(6)>~~
- 14 6. Page 2, line 14, by striking ~~<(6)>~~ and inserting ~~<(7)>~~
- 15 7. Page 2, line 16, by striking ~~<(8)>~~ (7)> and inserting
- 16 ~~<(8)>~~

By CAHILL of Marshall

H-8003 FILED FEBRUARY 1, 2024



HF 2188 – Real Estate Transfer Tax, Housing Trust Fund (LSB5440HV)
 Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
 Fiscal Note Version – New

Description

House File 2188 removes the \$7.0 million cap on annual deposits from the Real Estate Transfer Tax to the Housing Trust Fund.

Background

The Real Estate Transfer Tax is imposed on the transfer of real estate in the State and is based on the assessed value of home sales. The tax is equal to \$0.80 per \$500 (or any fractional part of \$500) of consideration paid as part of or a condition of the property transfer, with the first \$500 being exempt. The tax is paid to the county. The county retains 17.25% of the tax revenue for deposit into the county general fund. The county remits the remaining 82.75% to the State. Under current law, the State portion of the tax is deposited as follows:

- 30.0% to the Housing Trust Fund, up to a limit of \$7.0 million.
- 5.0% to the Shelter Assistance Fund.
- 65.0%, plus any Housing Trust Fund revenue in excess of the \$7.0 million cap, to the State General Fund.

Moneys in the Housing Trust Fund are annually appropriated to the Iowa Finance Authority to be used for the development and preservation of affordable housing for low-income persons in the State and for the Iowa Mortgage Help Initiative. **Figure 1** shows the historical distribution of the State’s share of the Real Estate Transfer Tax.

Figure 1 — Historical Distribution of Real Estate Transfer Tax Revenue
(in Millions)

| | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 |
|-------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Housing Trust Fund | \$ 3.0 | \$ 3.0 | \$ 3.0 | \$ 3.0 | \$ 7.0 | \$ 7.0 |
| Shelter Assistance Fund | 1.2 | 1.2 | 1.2 | 1.6 | 2.0 | 1.6 |
| State General Fund | 19.2 | 19.1 | 20.3 | 27.4 | 36.9 | 23.4 |
| Total | \$ 23.4 | \$ 23.3 | \$ 24.5 | \$ 32.0 | \$ 45.9 | \$ 32.0 |

Assumptions

- The supply and demand of housing will remain constant.
- Future Real Estate Transfer Tax receipts will increase by 2.0% each year.

Fiscal Impact

House File 2188 eliminates the cap on the Housing Trust Fund so that 30.0% of the Real Estate Transfer Tax receipts would be deposited into the Housing Trust Fund, regardless of the amount. This is estimated to increase funding to the Housing Trust Fund and decrease funding to the General Fund by the amounts in **Figure 2**.

Figure 2 — Fiscal Impact of HF 2188
(in Millions)

| | General Fund | Housing Trust Fund |
|---------|---------------------|---------------------------|
| FY 2025 | \$ -2.2 | \$ 2.2 |
| FY 2026 | -2.4 | 2.4 |
| FY 2027 | -2.6 | 2.6 |
| FY 2028 | -2.8 | 2.8 |
| FY 2029 | -2.9 | 2.9 |

Source

Department of Revenue

/s/ Jennifer Acton

February 1, 2024

Doc ID 1445290

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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