

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

March 21, 2024

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 2404	H-8230	Filed	RECEIVED FROM THE SENATE
HF 2641	H-8232	Filed	ISENHART of Dubuque
HF 2641	H-8233	Filed	ISENHART of Dubuque
HF 2642	H-8231	Filed	ISENHART of Dubuque
HF 2642	H-8234	Filed	ISENHART of Dubuque

Fiscal Notes

[HF 2240](#) — [Harassment, Use of Falsely Created Images](#) (LSB5066HV.1)

[HF 2660](#) — [Research Activities Credit, Agricultural Production](#) (LSB5768HV)

[HF 2661](#) — [Law Enforcement Omnibus](#) (LSB5454HZ)

[HF 2668](#) — [Biomarker Testing, Health Insurance](#) (LSB6095HZ)

SENATE AMENDMENT TO
HOUSE FILE 2404

H-8230

1 Amend House File 2404, as amended, passed, and reprinted by
2 the House, as follows:

3 1. Page 5, after line 8 by inserting:

4 <DIVISION ____
5 HEALTH CARE COORDINATION AND INTERVENTION TEAMS

6 Sec. ____ . NEW SECTION. **249A.4A Health care coordination**
7 **and intervention teams.**

8 1. For purposes of this section, "*health care provider*"
9 means a health care provider as defined in section 135.24, a
10 mental health professional, or a substance use professional.

11 2. The director may establish health care coordination and
12 intervention teams as part of the state medical assistance
13 program to conduct individual case reviews to determine whether
14 additional health services or interventions may be appropriate
15 for an individual's care needs.

16 3. *a.* A health care coordination and intervention team
17 shall review individual cases including but not limited to
18 cases involving individuals with complex conditions who are in
19 need of urgent placement and services.

20 *b.* A review of an individual case by a health care
21 coordination and intervention team may be initiated by the
22 department or by a health care provider.

23 *c.* In conducting an individual case review, a health care
24 coordination and intervention team shall:

25 (1) Review and analyze all relevant case information for the
26 purpose of recommending additional health services, treatments,
27 and interventions as appropriate to meet the individual's needs
28 and to ensure the protection of human health and safety.

29 (2) Consult with the individual's health care providers to
30 assist and facilitate care coordination and treatment referral
31 actions as appropriate.

32 (3) Collect and review clinical records and other pertinent
33 information, both confidential and nonconfidential, from
34 hospitals and health care providers as necessary to review the
35 individual's health treatment needs.

1 4. a. Upon request of a health care coordination and
2 intervention team, a hospital or health care provider shall
3 provide records relating to an individual case being reviewed
4 by the health care coordination and intervention team.

5 b. Upon request of a health care coordination and
6 intervention team, a person in possession or control of
7 medical, investigative, assessment, or other information
8 pertaining to an individual case under review by the health
9 care coordination and intervention team shall provide the
10 information to the health care coordination and intervention
11 team.

12 c. Confidential records and information provided to a health
13 care coordination and intervention team under this subsection
14 shall remain confidential and the health care coordination and
15 intervention team shall not release the records or information
16 to any person or entity without a court order.

17 d. A person or entity shall not be liable for providing
18 records or information requested by a health care coordination
19 and intervention team under this subsection to the health care
20 coordination and intervention team or to the department.

21 5. A health care coordination and intervention team member,
22 and an agent of a health care coordination and intervention
23 team member, shall be immune from any liability, civil or
24 criminal, which might otherwise be incurred or imposed as
25 a result of any act, omission, proceeding, decision, or
26 determination undertaken or performed, or recommendation made
27 provided that the team member or agent acted in good faith and
28 without malice in carrying out official duties as a member of a
29 health care coordination and intervention team or an agent of a
30 health care coordination and intervention team member.

31 6. Subject to federal law, individual case reviews
32 conducted pursuant to this section shall be considered care
33 coordination as defined in section 135D.2.

34 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
35 deemed of immediate importance, takes effect upon enactment.>

H-8230 (Continued)

1 2. Title page, line 4, by striking <and mandatory reporter
2 training> and inserting <mandatory reporter training, and
3 health care coordination and intervention teams, and including
4 effective date provisions>

H-8230 FILED MARCH 20, 2024

HOUSE FILE 2641

H-8232

1 Amend House File 2641 as follows:

2 1. Page 3, after line 27 by inserting:

3 <PART ____

4 ELECTRONIC BENEFITS TRANSFER — APPROPRIATION

5 Sec. ____ . PARTICIPATION IN SUMMER ELECTRONIC BENEFITS

6 TRANSFER (EBT) FOR CHILDREN PROGRAM — APPROPRIATION. The
7 department of agriculture and land stewardship, in coordination
8 with the department of education and the department of health
9 and human services, shall do all of the following:

10 1. Immediately upon the effective date of this part of this
11 division of this Act, submit a letter of intent to the United
12 States secretary of agriculture to apply for and participate in
13 the summer EBT for children program established as a permanent
14 program under the federal Consolidated Appropriations Act,
15 2023, 42 U.S.C. §1762, during summer 2024.

16 2. Coordinate with the department of education, the
17 department of health and human services, and the United States
18 department of agriculture food and nutrition service to develop
19 a successful management and administration plan for the summer
20 EBT for children program, and submit the plan to the United
21 States secretary of agriculture by a date designated by the
22 United States secretary of agriculture.

23 Sec. ____ . SUMMER ELECTRONIC BENEFITS TRANSFER (EBT) FOR
24 CHILDREN PROGRAM — HEALTHIEST STATE INITIATIVE COORDINATION
25 — APPROPRIATIONS.

26 1. There is appropriated from the general fund of the state
27 to the department of agriculture and land stewardship for the
28 fiscal year beginning July 1, 2023, the following amount, or
29 so much thereof as is necessary, to be used for administration
30 of the summer EBT for children program as provided under the
31 federal Consolidated Appropriations Act, 2023, during summer
32 2024:

33 \$ 2,900,000

34 a. The department of agriculture and land stewardship may
35 allocate funding to the department of health and human services

1 or department of education for administration of the summer
2 electronic benefits transfer for children program.

3 b. Of the amount appropriated in this subsection, at least
4 \$700,000 shall be used by the department of agriculture and
5 land stewardship to contract with the Iowa institute of public
6 health research and policy at the university of Iowa college
7 of public health to evaluate the nutritional and other health
8 impacts of the summer EBT for children program, and to document
9 the nutritional content of food products carrying the choose
10 Iowa logo as provided in section 159.29. The department shall
11 post the information on its internet site advertising the
12 choose Iowa promotional program established in section 159.28.

13 c. Any moneys appropriated in this subsection that remain
14 unexpended or unobligated at the end of the fiscal year
15 beginning July 1, 2023, shall not revert but shall remain
16 available for use in the succeeding fiscal year for the
17 purposes authorized in this subsection.

18 2. The department of agriculture and land stewardship shall
19 conduct a study regarding how the choose Iowa promotional
20 program may be combined with financial incentives provided
21 by the state to support the purchase or procurement of food
22 items that are Iowa products for use by publicly administered
23 or supported food assistance or feeding programs administered
24 by the state, including the double up food bucks program as
25 part of the Iowa healthiest state initiative. The department
26 shall submit its report to the general assembly and governor by
27 November 1, 2024.

28 Sec. _____. EFFECTIVE DATE. This part of this division of
29 this Act, being deemed of immediate importance, takes effect
30 upon enactment.

31 Sec. _____. RETROACTIVE APPLICABILITY. This part of this
32 division of this Act applies retroactively to July 1, 2023.>

33 2. Title page, line 3, after <date> by inserting <and
34 retroactive applicability>

35 3. By renumbering as necessary.

H-8232 (Continued)

By ISENHART of Dubuque

H-8232 FILED MARCH 20, 2024

HOUSE FILE 2641

H-8233

- 1 Amend House File 2641 as follows:
- 2 1. Page 3, after line 27 by inserting:
- 3 <Sec. ____ . STUDY OF CHOOSE IOWA PROMOTIONAL PROGRAM BY
- 4 DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP — REPORT. The
- 5 department of agriculture and land stewardship shall conduct
- 6 a study regarding how the choose Iowa promotional program may
- 7 be combined with financial incentives provided by the state
- 8 to support the purchase or procurement of food items that are
- 9 Iowa products for use by publicly administered or supported
- 10 food assistance or feeding programs administered by the state,
- 11 including the double up food bucks program as part of the Iowa
- 12 healthiest state initiative. The department shall submit its
- 13 report to the general assembly and governor by November 1,
- 14 2024.>
- 15 2. By renumbering as necessary.

By ISENHART of Dubuque

H-8233 FILED MARCH 20, 2024

HOUSE FILE 2642

H-8231

1 Amend House File 2642 as follows:

2 1. Page 17, line 21, by striking <PARTNERSHIPS> and
3 inserting <MANAGEMENT AUTHORITIES>

4 2. Page 17, by striking lines 27 through 34 and inserting:

5 <1. "Authority" means a watershed management authority
6 created pursuant to a chapter 28E agreement as provided in this
7 subchapter.

8 2. "Board" means ~~a board of directors~~ the governing body of
9 a watershed management authority created pursuant to section
10 467.502.>

11 3. By striking page 18, line 10, through page 22, line 8,
12 and inserting:

13 <Sec. ____ . Section 466B.22, subsection 1, Code 2024, is
14 amended to read as follows:

15 1. Two or more participating political subdivisions may
16 create, by chapter 28E agreement, a watershed management
17 authority pursuant to this subchapter.

18 a. The participating political subdivisions must be located
19 in the same United States geological survey hydrologic unit
20 code 8 watershed.

21 b. All political subdivisions within a watershed must
22 be notified within thirty days prior to the organization of
23 any watershed management authority within the watershed, and
24 provided the opportunity to participate.

25 c. An entity created under this section on or after the
26 effective date of this section of this Act shall include in its
27 name of record "watershed management authority". An entity
28 created under this section, regardless of when it was created,
29 shall not change its name of record to eliminate "watershed
30 management authority". Any entity created under this section
31 may use and do business under a fictitious name if all of the
32 following apply:

33 (1) The fictitious name includes "watershed partnership".

34 (2) The fictitious name is registered with the secretary of
35 state on a form and according to procedures required by the

H-8231 (Continued)

1 secretary of state.>

2 4. Page 24, after line 3 by inserting:

3 <Sec. ____ . Section 28E.8, subsection 2, Code 2024, is
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *c.* The secretary of state shall provide for
6 the registration of fictitious names.>

7 5. By renumbering as necessary.

By ISENHART of Dubuque

H-8231 FILED MARCH 20, 2024

HOUSE FILE 2642

H-8234

- 1 Amend House File 2642 as follows:
- 2 1. Page 22, by striking lines 9 through 11.
- 3 2. Page 28, before line 20 by inserting:
- 4 <6. Subchapter VI which shall include the following
- 5 transferred section:
- 6 Section 466B.31 to section 467.601.>
- 7 3. By renumbering as necessary.

By ISENHART of Dubuque

H-8234 FILED MARCH 20, 2024



[HF 2240](#) – Harassment, Use of Falsely Created Images (LSB5066HV.1)
Staff Contact: Molly Kilker (515.725.1286) molly.kilker@legis.iowa.gov
Fiscal Note Version – As amended by Senate amendment [H-8224](#)

Description

[House File 2240](#) as amended by Senate amendment [H-8224](#) expands the definition of harassment. Under the Bill as amended, a person who causes to be disseminated, published, distributed, or posted any visual depiction as defined in Iowa Code section [728.1](#) that shows another person in a state of full or partial nudity or engaged in a sex act, to which the other person has not consented to the dissemination, publication, distribution, or posting of the depiction, commits first-degree harassment, an aggravated misdemeanor. To be classified as an act of harassment under the Bill as amended, the person committing the act must be 18 years of age or older. The individual must register as a sex offender pursuant to Iowa Code chapter [692A](#).

Background

Under Iowa Code section [708.7](#), a person commits an act of harassment when, with the intent to intimidate, annoy, or alarm another person, the person does any of the following:

- Communicates with another person without a legitimate purpose.
- Places a simulated explosive or incendiary device in or near a building, vehicle, airplane, railroad engine or railroad car, or boat occupied by another person.
- Orders merchandise or services in the name of another, to be delivered to another, without the other person's knowledge or consent.
- Reports, or causes to be reported, false information to a law enforcement authority implicating another in some criminal activity, knowing that the information is false, or reports the alleged occurrence of a criminal act, knowing that the act did not occur.
- Disseminates, publishes, distributes, posts or causes to be disseminated, published, distributed, or posted a photograph or film showing another person in a state of full or partial nudity or engaged in a sex act, knowing that the other person has not consented to the dissemination, publication, distribution, or posting of the photograph or film.

In FY 2023, there were 658 convictions under Iowa Code section 708.7 for first-degree harassment.

An aggravated misdemeanor is punishable by confinement for up to two years and a fine of at least \$855 but not more than \$8,540.

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.

Correctional Impact

House File 2240 as amended expands Iowa Code section 708.7(1)(a)(5) related to harassment. It is not known how many additional convictions of first-degree harassment would result from the expanded definition, and therefore, the correctional impact cannot be estimated. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for aggravated misdemeanors. 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.

Figure 1 — Sentencing Estimate and Length of Stay (LOS)

Conviction Offense Class	Percent Ordered to State Prison	FY 2023 Avg LOS in Prison (All Releases)	Marginal Prison Cost Per Day	Percent Ordered to Probation	FY23 Field Avg LOS on Probation	Avg Cost Per Day on Probation	Percent Sentenced to CBC Residential Facility	Marginal CBC Cost Per Day	Percent Ordered to County Jail	Marginal Cost Per Day Jail	FY23 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Aggravated Misdemeanor (Non-Persons)	30.4%	7.5	\$24.94	45.0%	25.1	\$ 7.67	3.6%	\$ 20.00	71.7%	\$ 50.00	11.9	\$ 7.67

Minority Impact

House File 2240 as amended expands the definition of harassment. As a result, Criminal and Juvenile Justice Planning (CJJP) of the Department of Management (DOM) cannot use existing data to estimate the minority impact of the Bill as amended. 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 2240 as amended expands the definition of harassment, and the fiscal impact cannot be estimated due to a lack of existing conviction data. The average State cost per offense for an aggravated misdemeanor ranges from \$7,500 to \$10,800. The estimated impact to the State General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the Department of Corrections (DOC). The cost would be incurred across multiple fiscal years for prison and parole supervision.

Sources

Department of Corrections
Criminal and Juvenile Justice Planning, Department of Management
Legislative Services Agency

/s/ Jennifer Acton

March 20, 2024

Doc ID 1448180

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.



[HF 2660](#) – Research Activities Credit, Agricultural Production (LSB5768HV)
Staff Contact: Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2660](#) includes agriscience research as an eligible activity for claiming the Research Activities Tax Credit (RAC) and defines “agriscience research.”

The Bill applies retroactively to tax years beginning on or after January 1, 2017.

Background

2018 Iowa Acts, [chapter 1161](#) (Income and Sales Tax Modification Act), made changes to the RAC that restricted the types of industries eligible for the credit, which were retroactively effective to tax year (TY) 2017. Iowa Code chapter [422](#) details the RAC, which is available to claim against the individual income tax and corporate income tax for qualified research activities in the State. There is currently an exclusion from the RAC for persons engaged in agricultural production as defined in Iowa Code section [423.1](#). The Bill redefines “agriscience research” to include qualified research activities in the areas of animal science, veterinary medicine, nutritional science, or genetic science that may be eligible to claim the RAC. From FY 2019 to FY 2023, approximately \$294.9 million in credits was claimed against the State individual income and corporate income taxes.

Assumptions

- The Bill makes no provision to allow tax returns to be amended beyond the standard three-year amendment period in current law, according to the Iowa Department of Revenue (IDR). Therefore, it is assumed that tax years prior to TY 2020 would not have amendments filed.
- It is assumed that \$24.3 million in pending tax credit appeals filed with the IDR is included in this fiscal analysis, which includes pending appeals from tax years beginning in TY 2017.
- The initial fiscal impact of the Bill will occur in FY 2024 due to amended tax returns.
- The tax credit is fully refundable for tax years beginning prior to January 1, 2023.
- According to the IDR, aggregate tax credit claims will increase by \$21.9 million for TY 2020 based on appeals filed with the IDR.
- Tax credits due to the Bill will increase at a rate of 2.9% based on historical claim data.
- For tax years beginning on or after January 1, 2023, any refundable portion of the tax credit is limited to a percentage of the excess of the tax liability as follows: 70.0% for tax years beginning in 2023, 65.0% for tax years beginning in 2024, 60.0% for tax years beginning in 2025, 55.0% for tax years beginning in 2026, and 50.0% for tax years beginning in 2027 or later.
- The tax credit is refundable and will have no impact on the [income surtax for schools](#).

- According to the IDR, it is assumed that 94.7% of the tax credits will be claimed, with the timing of claims indicated below:
 - Year 0 = 0.0%
 - Year 1 = 10.1%
 - Year 2 = 50.4%
 - Year 3 = 28.8%
 - Year 4 = 3.0%
 - Year 5 = 2.4%

Fiscal Impact

The proposed expansion of the RAC in House File 2660 is projected to decrease net General Fund revenue by the following amounts each fiscal year:

- FY 2024 = \$37.7 million
- FY 2025 = \$48.3 million
- FY 2026 = \$28.0 million
- FY 2027 = \$16.5 million
- FY 2028 = \$13.7 million
- FY 2029 = \$13.0 million

Sources

Iowa Department of Revenue
Legislative Services Agency analysis

/s/ Jennifer Acton

March 19, 2024

Doc ID 1448082

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.

www.legis.iowa.gov



[HF 2661](#) – Law Enforcement Omnibus (LSB5454HZ)

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Fiscal Note Version – New

[House File 2661](#) relates to public safety personnel and does the following:

- Makes changes to the retirement benefits of sheriffs and deputy sheriffs.
- Restricts bail for murder in the first degree of felonious assaults committed upon public safety personnel.
- Provides for a tax credit for moving expenses that is available against the individual income tax for new public safety personnel moving to the State.

Division I — Iowa Public Employees’ Retirement System — Sheriffs and Deputy Sheriffs

Description

Division I of the Bill increases the applicable percentage for retirement benefit payments of sheriff and deputy sheriff members of the Iowa Public Employees’ Retirement System (IPERS) retiring on or after July 1, 2024, for each calendar quarter of service beyond 22 years of service from 0.375% to 0.625%, up to a maximum of 80.0%.

The Division also establishes a cost-of-living adjustment (COLA) to the monthly allowance for active and inactive sheriff and deputy sheriff members of the IPERS, and to any beneficiaries or contingent annuitants, for retirements occurring on or after July 1, 2024. Beginning on that date, and each July 1 thereafter, the monthly retirement allowance will be increased by 1.5% of the monthly retirement allowance payable on that date. Sheriff and deputy sheriff members of the IPERS who retire after July 1, 2024, will not be eligible to receive a retirement dividend under Iowa Code section [97B.49F](#).

Background

Based on the July 1, 2023, actuarial valuation, the IPERS Sheriffs and Deputies membership group covers approximately 1,732 active members and 1,250 retired members. The current funded ratio is 102.60%. The current actuarial accrued liability is \$910.2 million, the actuarial value of assets is \$933.8 million, and the unfunded actuarial liability (UAL) is \$-23.6 million.

For FY 2025, the IPERS Sheriffs and Deputies membership group’s estimated contributions at the current rate of 17.02% of payroll total \$26.3 million, split evenly between the members and the State. **Figure 1** displays the contribution rates for FY 2021 through FY 2025.

Figure 1 — Contribution Rates for the IPERS Sheriffs and Deputies, FY 2021 – FY 2025

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
Employer Contribution Rate	9.26%	9.01%	8.76%	8.51%	8.51%
Employee Contribution Rate	9.26%	9.01%	8.76%	8.51%	8.51%
Total	<u>18.52%</u>	<u>18.02%</u>	<u>17.52%</u>	<u>17.02%</u>	<u>17.02%</u>

Currently, a vested member of the IPERS Sheriffs and Deputies membership group is eligible to receive one of two retirement dividends under Iowa Code section 97B.49F, depending on when the member retired. A member who retired before July 1, 1990, is eligible to receive annual dividend payments in November of each year. A member who retired on or after July 1, 1990, is eligible to receive a favorable experience dividend (FED) when a favorable experience on the actuarial liabilities and assets occurs and the IPERS Fund is fully funded. Due to the funding status of the IPERS Fund, the IPERS has not made any FED payments since 2014.

Under current law, the applicable percentage used to calculate a retiree’s monthly retirement benefit is increased by 0.375% for each calendar quarter of service beyond 22 years of service. The current maximum retirement benefit payment increase is 12.0%, while the Bill increases the maximum retirement benefit payment increase to 20.0%. **Figure 2** displays the applicable percentage for the current law and proposed law under HF 2661.

Figure 2 — Applicable Percentage, Current and Proposed Law

Years of Service	Current Law	Proposed Law	Difference
22	60.00%	60.00%	0.00%
23	61.50%	62.50%	1.00%
24	63.00%	65.00%	2.00%
25	64.50%	67.50%	3.00%
26	66.00%	70.00%	4.00%
27	67.50%	72.50%	5.00%
28	69.00%	75.00%	6.00%
29	70.50%	77.50%	7.00%
30+	72.00%	80.00%	8.00%

Assumptions

- According to the cost study performed by Cavanaugh Macdonald Consulting in December 2022 using the FY 2022 valuation report, increasing the applicable percentage and establishing a 1.5% COLA for FY 2022 would have increased the IPERS Sheriffs and Deputies membership group’s UAL from \$-40.0 million to \$56.9 million, a \$96.8 million increase. The funded ratio for the IPERS Sheriffs and Deputies membership group would have decreased from 104.70% to 93.99%, a 10.71% decrease. The contribution rate would have increased from 17.02% (8.51% employer, 8.51% employee) to 23.90% (11.95% employer, 11.95% employee).
- While the results of the cost study cannot be directly applied to the FY 2023 valuation report to arrive at an updated fiscal impact, the cost study can be broadly applied to anticipate a similar impact.
- The IPERS will incur administrative costs, including costs to update software. The costs are unknown but are estimated to be nominal.

Fiscal Impact

The Cavanaugh Macdonald Consulting cost study performed in December 2022 using the FY 2022 valuation report estimated a \$96.8 million increase in the UAL, a decrease in the funded ratio of 10.71%, and an increase in the contribution rate of 6.88% (split evenly between employer and employee) of the IPERS Sheriffs and Deputies membership group.

According to the FY 2023 valuation report, the UAL was \$-23.6 million, the funded ratio was 102.60%, and the contribution rate was 17.02% (split evenly between employer and employee) for the IPERS Sheriffs and Deputies membership group.

A 6.88% increase to the contribution rate split evenly between employer and employee is estimated to cost approximately \$5.3 million for each group and \$3,000 per employee.

Administrative costs to the IPERS are unknown at this time but are estimated to be nominal. Any increased administrative costs for the IPERS will be paid from the IPERS Fund.

Sources

Iowa Public Employees' Retirement System

Iowa Public Employees' Retirement System FY 2023 Actuarial Analysis

Iowa Public Employees' Retirement System FY 2022 Actuarial Analysis

Cavanaugh Macdonald Consulting Cost Study for Non-Retired Sheriffs and Deputies
(December 2022)

Legislative Services Agency

Division II — Assault on Public Safety Personnel — Bail

Description

Division II of the Bill provides that a defendant who has been charged with the following may not be admitted to bail:

- A defendant who has been charged with murder in the first degree of a peace officer or correctional officer pursuant to Iowa Code section [707.2](#) with the knowledge that the person against whom the murder was committed was a peace officer or correctional officer acting in the peace officer's or correctional officer's official capacity.
- A defendant awaiting judgment of conviction and sentencing following a plea or a verdict of a felonious assault upon an officer with the knowledge that the person against whom the murder was committed was a peace officer or correctional officer acting in the peace officer's or correctional officer's official capacity.
- A defendant appealing a conviction of a felonious assault upon an officer with the knowledge that the person against whom the murder was committed was a peace officer or correctional officer acting in the peace officer's or correctional officer's official capacity.

Background

For the purposes of **Division II** of the Bill, "assault" means the same as defined in Iowa Code section [708.1](#); "charged" means the same as "charge" as defined in Iowa Code section [801.4\(3\)](#); and "peace officer" means the same as defined in Iowa Code section 801.4(11).

Under Iowa Code section [811.1](#), all defendants are eligible for bail both before and after conviction, by sufficient surety, or subject to release upon condition or on their own recognizance. Additionally, under current law, a person waiting judgment of a conviction following either a plea or verdict of having committed a Class A felony or appealing a conviction of a Class A felony is not eligible for bail. Murder in the first degree is a Class A felony.

As of July 1, 2017, the uniform bond schedule is as follows:

- Any Class B felony: \$25,000.
- Any Class C felony: \$10,000.
- Any Class D felony: \$5,000.
- Aggravated misdemeanor: \$2,000.
- Serious misdemeanor: \$1,000.
- Simple misdemeanor: \$300.

Assumptions

- The inability to post bail may create a fiscal impact to city and county jails, but the impact is not able to be estimated.
- In FY 2023, the marginal cost per day for jail was \$50.

Fiscal Impact

The fiscal impact of **Division II** cannot be estimated, but is not expected to be significant.

Sources

Department of Corrections
Iowa Judicial Branch
Legislative Services Agency

Division III — Public Safety Officer Moving Expenses — Tax Credit

Description

Division III of the Bill creates a refundable tax credit, available against the individual income tax, not to exceed \$2,000 for unreimbursed moving expenses incurred by a new Iowa resident, after January 1, 2024, who takes full-time employment as a public safety officer. In lieu of a refund, the tax credit may be credited for the following tax year.

The Iowa Department of Revenue (IDR) is required to adopt administrative rules to administer the tax credit.

Division III of the Bill is retroactive to tax years beginning on or after January 1, 2024 (tax year (TY) 2024).

Background

Iowa Code section [422.12](#) details deductions from the individual income tax that Iowans may claim on their State tax returns. The [Tax Cuts and Jobs Act of 2017 \(TCJA\)](#) eliminated the deduction for moving expenses beginning in TY 2018, which is set to expire after TY 2025 if the deduction is not reenacted. Currently, only members of the military can claim a [deduction](#) for moving expenses incurred because of work at a new location.

Assumptions

- The IDR will incur costs for the implementation and ongoing administration of the Bill, including development and modification of tax administration procedures, software, and information systems; however, these costs cannot be estimated due to a lack of information.
- The 2024 [Iowa Law Enforcement Annual Report](#) detailed an average of 249 officers certified by the Iowa Law Enforcement Academy (ILEA) from 2017 to 2023 (leaving out the pandemic year of 2020), with a 5.0% rate of growth annually.
- For purposes of this **Fiscal Note**, 10.0% of ILEA graduates are classified as out-of-state residents who qualify to claim the proposed tax credit, beginning on January 1, 2024 (TY 2024), with a rate of growth of 5.0% annually.
- The first fiscal impacts will occur in FY 2025 from TY 2024.

- The entire \$2,000 tax credit will be claimed by each qualified claimant.
- The number of claimants by fiscal year is estimated as follows:
 - FY 2025 = 26
 - FY 2026 = 27
 - FY 2027 = 29
 - FY 2028 = 30
 - FY 2029 = 32

Fiscal Impact

The tax credit in **Division III** of House File 2661 will decrease General Fund revenue by the following estimated amounts:

- FY 2025 = \$52,000
- FY 2026 = \$55,000
- FY 2027 = \$58,000
- FY 2028 = \$61,000
- FY 2029 = \$64,000

Sources

Iowa Department of Management
Iowa Department of Revenue
Legislative Services Agency analysis

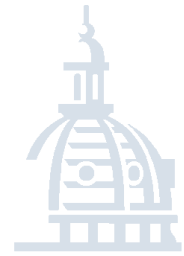
/s/ Jennifer Acton

March 20, 2024

Doc ID 1448117

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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[HF 2668](#) – Biomarker Testing, Health Insurance (LSB6095HZ)
Staff Contact: Xavier Leonard (515.725.0509) xavier.leonard@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2668](#) relates to insurance coverage for biomarker testing and does the following:

- Requires a policy, contract, or plan providing third-party payment or prepayment of medical expenses to provide coverage for biomarker testing for select purposes when the biomarker testing has demonstrated clinical utility.
- Provides requirements for demonstrating clinical utility in biomarker testing.
- Provides additional coverage requirements for biomarker testing covered by the Bill.
- Provides applicability standards to policies, contracts, or plans delivered, issued for delivery, continued, or renewed in the State on or after January 1, 2025.
- Requires the Department of Health and Human Services (HHS) to report before November 1, 2025, the number and resulting cost of biomarker tests provided during FY 2025 to individuals as a result of the Bill that are covered by the medical assistance program under Iowa Code chapter [249A](#) and the Healthy and Well Kids in Iowa (Hawki) program under Iowa Code chapter [514I](#).

Background

The Bill defines “biomarker testing” as an analysis of an individual’s tissue, blood, or other biospecimen for the presence of a biomarker. The Bill defines “biomarker” as a characteristic that is objectively measured and evaluated as an indicator of normal biological processes, pathogenic processes, or pharmacologic responses to a specific therapeutic intervention.

Federal fiscal year (FFY) 2025 Federal Medical Assistance Percentage (FMAP) rates are based on per capita personal incomes for calendar years 2020 through 2022. Iowa’s FFY 2025 FMAP rate decreased by 0.88% to 63.25%, meaning that beginning October 1, 2024, for every dollar spent on the Medicaid program, the federal government will pay \$0.6325 and Iowa will pay \$0.3675.

Assumptions

- For State FY 2025, the State share for provider reimbursement is approximately 36.53%, which is a blended FMAP rate consisting of 25.0% of the FFY 2024 FMAP rate and 75.0% of the FFY 2025 FMAP rate. In FY 2025, the enhanced rate to providers is expected to cost \$302,000 total, with the State paying \$86,000 and the federal government paying \$216,000.
- For State FY 2026, the State share for provider reimbursement is approximately 36.75%, or the State share of FY 2025 Medicaid costs via the FMAP rate. Beginning in FY 2026 and continuing annually, the enhanced rate is expected to cost \$603,000 total, with the State paying \$171,000 and the federal government paying \$432,000.
- An increase in the General Fund appropriation to the HHS for Medicaid will be necessary to pay for the costs in the Bill.
- According to the HHS, potential contracting updates that may be required could be absorbed by the HHS.
- According to the HHS, increased access to biomarker testing may generate savings in the long term as a result of earlier intervention. Data to estimate potential cost savings is not

currently available to estimate the amount; therefore, potential cost savings as a result of the Bill are not included.

- According to the [Milliman Cost Study](#), it is estimated that expanding biomarker testing coverage may increase Medicaid premiums between \$0.05 and \$0.09 per member, per month. For this **Fiscal Note**, it is assumed premiums will increase \$0.08 per member, per month.

Fiscal Impact

House File 2668 is estimated to increase costs to the State by approximately \$86,000 in FY 2025 and \$171,000 annually beginning in FY 2026. Data to estimate potential cost savings is not currently available; therefore, potential cost savings as a result of the Bill are not included.

Figure 1 — Annual Fiscal Impact Summary of HF 2668

Cost	FY 2025	Subsequent Years
State	\$ 86,000	\$ 171,000
State + Federal	302,000	603,000

Sources

Department of Health and Human Services
Milliman Cost Study (February 2022)
Legislative Services Agency analysis

/s/ Jennifer Acton

March 20, 2024

Doc ID 1448187

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.
