

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

April 20, 2024

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
HF 207	H-8393	Concurred	RECEIVED FROM THE SENATE
HF 674	H-8394	Filed	RECEIVED FROM THE SENATE
HF 681	H-8385	Concurred	RECEIVED FROM THE SENATE
HF 2543	H-8375		GEHLBACH of Dallas
HF 2543	H-8377		GEHLBACH of Dallas
HF 2551	H-8387	Filed	JONES of Clay
HF 2667	H-8388	Concurred	RECEIVED FROM THE SENATE
HF 2691	H-8383	Concurred	RECEIVED FROM THE SENATE
HF 2691	H-8391	Withdrawn	P. THOMPSON of Boone
HF 2693	H-8376		WILBURN of Story
HF 2703	H-8382	Adopted	DEYOE of Story
HF 2705	H-8381		SCHEETZ of Linn
SJR 2004	H-8389		JACOBY of Johnson
SF 2109	CCS-2109		ADRIAN DICKEY, CHAIRPERSON, et al

SF 2186	H-8379	Filed	THOMSON of Floyd
SF 2368	H-8378		GEHLBACH of Dallas
SF 2395	H-8386	Filed	RECEIVED FROM THE SENATE
SF 2411	H-8384		DEYOE of Story
SF 2427	H-8392	Filed	KAUFMANN of Cedar
SF 2430	H-8380		P. THOMPSON of Boone
SF 2431	H-8374		THOMSON of Floyd
SF 2442	H-8390	Filed	SCHEETZ of Linn
SF 2443	H-8395	Filed	BUCK of Polk
SF 2443	H-8396	Filed	ISENHART of Dubuque

Fiscal Notes

[HF 2705](#) — [Individual Income Tax, Reduction](#) (LSB6382HV)

SENATE AMENDMENT TO
HOUSE FILE 207

H-8393

- 1 Amend House File 207, as passed by the House, as follows:
2 1. Page 1, line 1, by striking <2023> and inserting <2024>
3 2. Page 1, line 5, by striking <subsection 3> and inserting
4 <subsection 2>
5 3. Page 1, line 7, by striking <subsection 3> and inserting
6 <subsection 2>
7 4. Page 1, line 9, by striking <subsection 3> and inserting
8 <subsection 2>
9 5. Page 1, line 11, by striking <2023> and inserting <2024>
10 6. Page 1, line 12, by striking <2023> and inserting <2024>
11 7. Page 1, line 22, by striking <2023> and inserting <2024>

H-8393 FILED APRIL 19, 2024

CONCURRED

SENATE AMENDMENT TO
HOUSE FILE 674

H-8394

1 Amend House File 674, as passed by the House, as follows:

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

4 <DIVISION I

5 COUNTY VEHICLE REGISTRATION AND TITLING — FEES

6 Section 1. Section 321.20, subsection 1, unnumbered
7 paragraph 1, Code 2024, is amended to read as follows:

8 Except as provided in this chapter, an owner of a vehicle,
9 or a lessor of a vehicle pursuant to chapter 321F which has a
10 gross vehicle weight of less than ten thousand pounds, which
11 is subject to registration, shall make application to ~~the any~~
12 ~~county treasurer of the county of the owner's residence, or~~
13 ~~if a nonresident, to the county treasurer of the county where~~
14 ~~the primary users of the vehicle are located, or if a lessor~~
15 ~~of the vehicle pursuant to chapter 321F which vehicle has a~~
16 ~~gross vehicle weight of less than ten thousand pounds, to the~~
17 ~~county treasurer of the county of the lessee's residence,~~
18 ~~or if a firm, association, or corporation with vehicles in~~
19 ~~multiple counties, the owner may make application to the county~~
20 ~~treasurer of the county where the primary user of the vehicle~~
21 ~~is located~~, for the initial registration and issuance of a
22 certificate of title for the vehicle upon the appropriate form
23 furnished by the department. However, upon the transfer of
24 ownership, the owner of a vehicle subject to the apportioned
25 registration provisions of chapter 326 shall make application
26 for issuance of a certificate of title to either the department
27 ~~or the appropriate~~ any county treasurer. The owner of a
28 vehicle purchased pursuant to section 578A.7 shall present
29 documentation that such sale was completed in compliance
30 with that section. The application shall be accompanied by
31 a fee of ~~twenty~~ thirty dollars, and shall bear the owner's
32 signature. A nonresident owner of two or more vehicles subject
33 to registration may make application for initial registration
34 and issuance of a certificate of title for all vehicles subject
35 to registration to ~~the~~ any county treasurer ~~of the county where~~

1 ~~the primary user of any of the vehicles is located.~~ The owner
2 of a mobile home or manufactured home shall make application
3 for a certificate of title under this section from the county
4 treasurer of the county where the mobile home or manufactured
5 home is located. The application shall contain:

6 Sec. 2. Section 321.20, subsections 2, 3, and 4, Code 2024,
7 are amended to read as follows:

8 2. Notwithstanding contrary provisions of this chapter
9 or chapter 326 regarding titling and registration by means
10 other than electronic means, the department shall, ~~by July 1,~~
11 ~~2019,~~ develop and implement a program to allow for electronic
12 applications, titling, registering initial registrations, and
13 funds transfers for vehicles subject to registration in order
14 to improve the efficiency and timeliness of the processes and
15 to reduce costs for all parties involved. The program shall
16 also provide for the electronic submission of any statement
17 required by this section, except where prohibited by federal
18 law.

19 3. The department shall adopt rules ~~on~~ pursuant to chapter
20 17A to administer this section, including rules relating to the
21 method for providing signatures for applications and statements
22 required by this section that are made by electronic means.

23 ~~4. Notwithstanding this section or any other provision of~~
24 ~~law to the contrary, if the program required by subsection~~
25 ~~2 is not implemented by July 1, 2019, an owner of a vehicle~~
26 ~~subject to registration may apply to the county treasurer of a~~
27 ~~county contiguous to the county designated for the owner under~~
28 ~~subsection 1 for registration and issuance of a certificate of~~
29 ~~title.~~

30 Sec. 3. Section 321.20A, subsection 1, Code 2024, is amended
31 to read as follows:

32 1. Notwithstanding other provisions of this chapter,
33 the owner of a commercial vehicle subject to the apportioned
34 registration provisions of chapter 326 may make application
35 to the department or ~~the appropriate~~ any county treasurer

1 for a certificate of title. The owner of a commercial
2 vehicle purchased pursuant to section 578A.7 shall present
3 documentation that such sale was completed in compliance with
4 that section. The application for certificate of title shall
5 be made within thirty days of purchase or transfer and shall be
6 accompanied by a ~~twenty-dollar~~ thirty-dollar title fee and the
7 appropriate fee for new registration. The department or the
8 county treasurer shall deliver the certificate of title to the
9 owner if there is no security interest. If there is a security
10 interest, the title, when issued, shall be delivered to the
11 first secured party. Delivery may be made using electronic
12 means.

13 Sec. 4. Section 321.23, subsection 1, paragraph a, Code
14 2024, is amended to read as follows:

15 a. If the vehicle to be registered is a specially
16 constructed vehicle, reconstructed vehicle, street rod, replica
17 vehicle, or foreign vehicle, such fact shall be stated in
18 the application. A fee of ~~twenty~~ thirty dollars shall be
19 paid by the person making the application upon issuance of
20 a certificate of title by ~~the~~ any county treasurer. For
21 a specially constructed vehicle, reconstructed vehicle,
22 street rod, or replica vehicle subject to registration, the
23 application shall be accompanied by a statement from the
24 department authorizing the motor vehicle to be titled and
25 registered in this state. The owner of a specially constructed
26 vehicle, reconstructed vehicle, street rod, replica vehicle,
27 or foreign vehicle purchased pursuant to section 578A.7
28 shall present documentation that such sale was completed in
29 compliance with that section.

30 Sec. 5. Section 321.23, subsections 3 and 4, Code 2024, are
31 amended to read as follows:

32 3. In the event an applicant for initial registration of
33 a foreign vehicle for which a certificate of title has been
34 issued is able to furnish evidence of being the registered
35 owner of the vehicle to ~~the~~ any county treasurer ~~of the owner's~~

1 residence, although unable to surrender such certificate
2 of title, the county treasurer may issue a registration
3 receipt and plates upon receipt of the required annual
4 registration fee and the fee for new registration but shall
5 not issue a certificate of title thereto. Upon surrender of
6 the certificate of title from the foreign state, the county
7 treasurer shall issue a certificate of title to the owner,
8 or person entitled thereto, of such vehicle as provided in
9 this chapter. The owner of a vehicle registered under this
10 subsection shall not be required to obtain a certificate of
11 title in this state and may transfer ownership of the vehicle
12 to a motor vehicle dealer licensed under chapter 322 or an
13 insurance carrier authorized to do business in this state
14 if, at the time of the transfer, the certificate of title is
15 held by a secured party and the dealer or insurance carrier,
16 as applicable, has forwarded to the secured party the sum
17 necessary to discharge the security interest pursuant to
18 section 321.48, subsection 1.

19 4. A vehicle which does not meet the equipment requirements
20 of this chapter due to the particular use for which it is
21 designed or intended, may be registered by the department
22 upon payment of appropriate fees and after inspection and
23 certification by the department that the vehicle is not
24 in an unsafe condition. A person is not required to have
25 a certificate of title to register a vehicle under this
26 subsection. If the owner elects to have a certificate of title
27 issued for the vehicle, a fee of ~~twenty~~ thirty dollars shall be
28 paid by the person making the application upon issuance of a
29 certificate of title. If the department's inspection reveals
30 that the vehicle may be safely operated only under certain
31 conditions or on certain types of roadways, the department may
32 restrict the registration to limit operation of the vehicle to
33 the appropriate conditions or roadways. This subsection does
34 not apply to snowmobiles as defined in section 321G.1. Section
35 321.382 does not apply to a vehicle registered under this

1 subsection which is operated exclusively by a person with a
2 disability who has obtained a persons with disabilities parking
3 permit as provided in section 321L.2, if the persons with
4 disabilities parking permit is carried in or on the vehicle and
5 shown to a peace officer on request.

6 Sec. 6. Section 321.25, subsection 1, Code 2024, is amended
7 to read as follows:

8 1. A vehicle may be operated upon the highways of this
9 state without registration plates for a period of forty-five
10 days after the date of delivery of the vehicle to the purchaser
11 from a dealer if a card bearing the words "registration applied
12 for" is attached on the rear of the vehicle. The card shall
13 have plainly stamped or stenciled the registration number of
14 the dealer from whom the vehicle was purchased and the date
15 of delivery of the vehicle. In addition, a dealer licensed
16 to sell new motor vehicles may attach the card to a new motor
17 vehicle delivered by the dealer to the purchaser even if the
18 vehicle was purchased from an out-of-state dealer and the card
19 shall bear the registration number of the dealer that delivered
20 the vehicle. A dealer shall not issue a card to a person known
21 to the dealer to be in possession of registration plates which
22 may be attached to the vehicle. A dealer shall not issue a card
23 unless an application for initial registration and certificate
24 of title has been made by the purchaser and a receipt issued to
25 the purchaser of the vehicle showing the fee paid by the person
26 making the application. Dealers' records shall indicate the
27 agency to which the fee is sent and the date the fee is sent.
28 The dealer shall forward the application by the purchaser to
29 the county treasurer or state office within thirty calendar
30 days from the date of delivery of the vehicle. However, if the
31 vehicle is subject to a security interest and has been offered
32 for sale pursuant to section 321.48, subsection 1, the dealer
33 shall forward the application by the purchaser to the county
34 treasurer or state office within thirty calendar days from the
35 date of the delivery of the vehicle to the purchaser.

1 Sec. 7. Section 321.26, subsection 2, Code 2024, is amended
2 to read as follows:

3 2. The county treasurer may adjust the registration renewal
4 or expiration date of vehicles ~~registered in the county for~~
5 which the county treasurer is responsible for renewal under
6 section 321.40 when deemed necessary to equalize the number
7 of vehicles registered in each twelve-month period or for the
8 administrative efficiency of the county treasurer's office.
9 The adjustment shall be accomplished by delivery of a written
10 notice to the vehicle owner of the adjustment and allowance of
11 a credit for the remaining months of the unused portion of the
12 annual registration fee, rounded to the nearest whole dollar,
13 which amount shall be deducted from the annual registration
14 fee due at the time of registration. Upon receipt of the
15 notification the owner shall, within thirty days, surrender
16 the registration card and registration plates to a any county
17 treasurer, except that the registration plates shall not be
18 surrendered if validation stickers or other emblems are used
19 to designate the month and year of expiration of registration.
20 Upon payment of the annual registration fee, less the credit
21 allowed for the remaining months of the unused portion of the
22 annual registration fee, the county treasurer ~~of the county~~
23 ~~where the vehicle is registered~~ that adjusted the registration
24 renewal or expiration date of the vehicle shall issue a new
25 registration card and registration plates, validation stickers,
26 or emblems which indicate the month and year of expiration of
27 registration.

28 Sec. 8. Section 321.29, Code 2024, is amended to read as
29 follows:

30 **321.29 Renewal not permitted.**

31 Any vehicle that was once registered in the state, but which
32 was removed from and no longer subject to registration in this
33 state, shall, upon being returned to this state and becoming
34 again subject to registration, be initially registered again in
35 accordance with section 321.20.

1 Sec. 9. Section 321.34, subsection 1, Code 2024, is amended
2 to read as follows:

3 1. *Plates issued.* The county treasurer upon receiving
4 application, accompanied by proper fee, for registration of a
5 vehicle shall issue to the owner one registration plate for
6 a motorcycle, motorized bicycle, autocycle, truck tractor,
7 trailer, or semitrailer and two registration plates for every
8 other motor vehicle. The registration plates, including
9 special registration plates, shall be assigned to the owner of
10 a vehicle. When the owner of a registered vehicle transfers or
11 assigns ownership of the vehicle to another person, the owner
12 shall remove the registration plates from the vehicle. The
13 owner shall forward the plates to a any county treasurer or the
14 owner may have the plates assigned to another vehicle within
15 thirty days after transfer, upon payment of the fees required
16 by law. The owner shall immediately affix registration plates
17 retained by the owner to another vehicle owned or acquired by
18 the owner, providing the owner complies with section 321.46.
19 The department shall adopt rules providing for the assignment
20 of registration plates to the transferee of a vehicle for which
21 a credit is allowed under section 321.46, subsection 6.

22 Sec. 10. Section 321.40, subsection 1, Code 2024, is amended
23 to read as follows:

24 1. Application for renewal for a vehicle registered under
25 this chapter shall be made on or after the first day of the
26 month prior to the month of expiration of registration and up
27 to and including the last day of the month following the month
28 of expiration of registration. The application for renewal
29 shall be submitted to the county treasurer of the county of
30 the owner's residence; or if a nonresident, to the county
31 treasurer of the county where the primary users of the vehicle
32 are located; or if a lessor of the vehicle pursuant to chapter
33 321F which has a gross vehicle weight of less than ten thousand
34 pounds, to the county treasurer of the county of the lessee's
35 residence; or if a firm, association, or corporation with

1 vehicles in multiple counties, to the county treasurer of the
2 county where the primary user of the vehicle is located. The
3 registration shall be renewed upon payment of the appropriate
4 annual registration fee. Application for renewal for a vehicle
5 registered under chapter 326 shall be made on or after the
6 first day of the month prior to the month of expiration of
7 registration and up to and including the last day of the month
8 of expiration of registration.

9 Sec. 11. Section 321.42, subsection 2, paragraphs a, c, and
10 d, Code 2024, are amended to read as follows:

11 a. If a certificate of title is lost or destroyed, the
12 owner or lienholder shall apply for a replacement copy of the
13 original certificate of title. The owner or lienholder of a
14 motor vehicle may also apply for a replacement copy of the
15 original certificate of title upon surrender of the original
16 certificate of title with the application. The application
17 shall be made to the department or any county treasurer ~~who~~
18 ~~issued the original certificate of title.~~ The application
19 shall be signed by the owner or lienholder and accompanied by a
20 fee of ~~twenty~~ thirty dollars.

21 c. If a security interest noted on the face of an original
22 certificate of title was released by the lienholder on a
23 separate form pursuant to section 321.50, subsection 5, and
24 the signature of the lienholder, or the person executing the
25 release on behalf of the lienholder, is notarized, but the
26 lienholder has not delivered the original certificate to the
27 appropriate party as provided in section 321.50, subsection 5,
28 the owner may apply for and receive a replacement certificate
29 of title without the released security interest noted thereon.
30 The lienholder shall return the original certificate of title
31 to the department or to the any county treasurer ~~of the county~~
32 ~~where the title was issued.~~

33 d. A new purchaser or transferee is entitled to receive
34 an original title upon presenting the assigned replacement
35 copy to the any county treasurer ~~of the county where the new~~

1 ~~purchaser or transferee resides~~. At the time of purchase, a
2 purchaser may require the seller to indemnify the purchaser and
3 all future purchasers of the vehicle against any loss which
4 may be suffered due to claims on the original certificate. A
5 person recovering an original certificate of title for which
6 a replacement has been issued shall surrender the original
7 certificate to the county treasurer or the department.

8 Sec. 12. Section 321.46, subsections 1, 2, and 5, Code 2024,
9 are amended to read as follows:

10 1. The transferee shall, within thirty calendar days after
11 purchase or transfer, apply for and obtain from the any county
12 ~~treasurer of the person's residence, or if a nonresident, the~~
13 ~~county treasurer of the county where the primary users of the~~
14 ~~vehicle are located or the county where all other vehicles~~
15 ~~owned by the nonresident are registered, or in the case of a~~
16 ~~mobile home or manufactured home, the county treasurer of the~~
17 ~~county where the mobile home or manufactured home is located,~~
18 ~~or if a firm, association, or corporation with vehicles in~~
19 ~~multiple counties, the transferee may apply for and obtain from~~
20 ~~the county treasurer of the county where the primary user of~~
21 ~~the vehicle is located,~~ a new initial registration and a new
22 certificate of title for the vehicle, except as provided in
23 section 321.25, 321.48, or 322G.12, or when the transferee
24 obtains the vehicle pursuant to section 321.52, subsection 2,
25 paragraph "b". In the case of a mobile home or manufactured
26 home, the transferee shall, within thirty calendar days after
27 purchase or transfer, apply for and obtain from the county
28 treasurer of the county where the mobile home or manufactured
29 home is located a new certificate of title. The transferee
30 shall present with the application the certificate of title
31 endorsed and assigned by the previous owner and shall indicate
32 the name of the county in which the vehicle was last registered
33 and the registration expiration date.

34 2. Upon filing the application for a new initial
35 registration and a new title, the applicant shall pay a title

1 fee of ~~twenty~~ thirty dollars, an annual registration fee
2 prorated for the remaining unexpired months of the registration
3 year, and a fee for new registration if applicable. A
4 manufacturer applying for a certificate of title pursuant
5 to section 322G.12 shall pay a title fee of ~~ten~~ twenty
6 dollars. However, a title fee shall not be charged to a
7 manufactured or mobile home retailer applying for a certificate
8 of title for a used mobile home or manufactured home, titled
9 in Iowa, as required under section 321.45, subsection 4.
10 The county treasurer, if satisfied of the genuineness and
11 regularity of the application, and in the case of a mobile
12 home or manufactured home, that taxes are not owing under
13 chapter 435, and that applicant has complied with all the
14 requirements of this chapter, shall issue a new certificate
15 of title and, except for a mobile home, manufactured home,
16 or a vehicle returned to and accepted by a manufacturer as
17 described in section 322G.12, a registration card to the
18 purchaser or transferee, shall cancel the prior registration
19 for the vehicle, and shall forward the necessary copies to the
20 department on the date of issuance, as prescribed in section
21 321.24. Mobile homes or manufactured homes titled under
22 chapter 448 that have been subject under section 446.18 to a
23 public bidder sale in a county shall be titled in the county's
24 name, with no fee, and the county treasurer shall issue the
25 title.

26 5. The seller or transferor may file an affidavit on
27 forms prescribed and provided by the department with ~~the~~ any
28 county treasurer ~~of the county where the vehicle is registered~~
29 certifying the sale or transfer of ownership of the vehicle
30 and the assignment and delivery of the certificate of title
31 for the vehicle. Upon receipt of the affidavit, the county
32 treasurer shall file the affidavit with the copy of the
33 registration receipt for the vehicle on file in the treasurer's
34 office and on that day the treasurer shall note receipt of the
35 affidavit in the vehicle registration and titling system. Upon

1 filing the affidavit, it shall be presumed that the seller or
2 transferor has assigned and delivered the certificate of title
3 for the vehicle. For a leased vehicle, the lessor licensed
4 pursuant to chapter 321F or the lessee may file an affidavit
5 as provided in this subsection certifying that the lease has
6 expired or been terminated and the date that the leased vehicle
7 was surrendered to the lessor.

8 Sec. 13. Section 321.47, subsections 1 and 3, Code 2024, are
9 amended to read as follows:

10 1. If ownership of a vehicle is transferred by operation of
11 law upon inheritance, devise or bequest, dissolution decree,
12 order in bankruptcy, insolvency, replevin, foreclosure or
13 execution sale, abandoned vehicle sale, or when the engine of a
14 motor vehicle is replaced by another engine, or a vehicle is
15 sold or transferred to satisfy an artisan's lien as provided
16 in chapter 577, a landlord's lien as provided in chapter 570,
17 a self-service storage facility lien as provided in section
18 578A.7, a storage lien as provided in chapter 579, a judgment
19 in an action for abandonment of a manufactured or mobile home
20 as provided in chapter 555B, upon presentation of an affidavit
21 relating to the disposition of a valueless mobile, modular, or
22 manufactured home as provided in chapter 555C, or repossession
23 is had upon default in performance of the terms of a security
24 agreement, ~~the any county treasurer in the transferee's county~~
25 ~~of residence~~ or, in the case of a mobile home or manufactured
26 home, the county treasurer of the county where the mobile home
27 or manufactured home is located, upon the surrender of the
28 prior certificate of title or the manufacturer's or importer's
29 certificate, or when that is not possible, upon presentation
30 of satisfactory proof to the county treasurer of ownership and
31 right of possession to the vehicle and upon payment of a fee of
32 ~~twenty~~ thirty dollars and the presentation of an application
33 for initial registration and certificate of title, may issue
34 to the applicant a registration card for the vehicle and a
35 certificate of title to the vehicle. A person entitled to

1 ownership of a vehicle under a decree of dissolution shall
2 surrender a reproduction of a certified copy of the dissolution
3 and upon fulfilling the other requirements of this chapter is
4 entitled to a certificate of title and registration receipt
5 issued in the person's name.

6 3. Whenever ownership of a vehicle is transferred under
7 the provisions of this section, the registration plates shall
8 be removed and forwarded to a any county treasurer, or to the
9 department if the vehicle is owned by a nonresident. Upon
10 transfer the vehicle shall not be operated upon the highways
11 of this state until the person entitled to possession of the
12 vehicle applies for and obtains initial registration for the
13 vehicle.

14 Sec. 14. Section 321.48, subsection 2, Code 2024, is amended
15 to read as follows:

16 2. A foreign registered vehicle purchased or otherwise
17 acquired by a dealer for the purpose of resale shall be issued
18 a certificate of title for the vehicle by ~~the~~ any county
19 treasurer ~~of the dealer's residence~~ upon proper application
20 as provided in this chapter and upon payment of a fee of ~~five~~
21 fifteen dollars and the dealer is exempt from the payment of
22 any and all registration fees for the vehicle. The application
23 for certificate of title shall be made within thirty days
24 after the vehicle comes within the border of the state.
25 However, a dealer acquiring a vehicle registered in another
26 state which permits Iowa dealers to reassign that state's
27 certificates of title shall not be required to obtain a new
28 initial registration or a new certificate of title and upon
29 transferring title or interest to another person shall execute
30 an assignment upon the certificate of title for the vehicle
31 to the person to whom the transfer is made and deliver the
32 assigned certificate of title to the person.

33 Sec. 15. Section 321.49, subsection 1, Code 2024, is amended
34 to read as follows:

35 1. Except as provided in section 321.52, if an application

1 for transfer of registration and certificate of title is not
2 submitted to ~~the~~ any county treasurer ~~of the residence of~~
3 ~~the transferee~~ within thirty days of the date of assignment
4 or transfer of title, or within thirty days of the date of
5 delivery to the purchaser if the vehicle is subject to a
6 security interest and was offered for sale pursuant to section
7 321.48, subsection 1, a penalty of ten dollars shall accrue
8 against the applicant, and no registration card or certificate
9 of title shall be issued to the applicant for the vehicle until
10 the penalty is paid.

11 Sec. 16. Section 321.50, subsections 1 and 6, Code 2024, are
12 amended to read as follows:

13 1. A security interest in a vehicle subject to registration
14 under the laws of this state ~~or a mobile home or manufactured~~
15 ~~home~~, except trailers whose empty weight is two thousand
16 pounds or less, and except new or used vehicles held by a
17 dealer or manufacturer as inventory for sale, is perfected by
18 the delivery to ~~the~~ any county treasurer ~~of the county where~~
19 ~~the certificate of title was issued or, in the case of a new~~
20 ~~certificate, to the county treasurer where the certificate will~~
21 ~~be issued~~, of an application for certificate of title which
22 lists the security interest, or an application for notation
23 of security interest signed by the owner or by one owner of
24 a vehicle owned jointly by more than one person, or signed
25 through electronic means as determined by the department, or a
26 certificate of title from another jurisdiction which shows the
27 security interest, and payment of a fee of ~~ten~~ twenty dollars
28 for each security interest shown. The security interest in a
29 mobile home or manufactured home is perfected by the delivery
30 to the county treasurer of the county where the certificate
31 of title was issued or, in the case of a new certificate, to
32 the county treasurer where the certificate will be issued,
33 of an application for certificate of title which lists the
34 security interest, or an application for notation of security
35 interest signed by the owner or by one owner when owned jointly

1 by more than one person, or signed through electronic means
2 as determined by the department, or a certificate of title
3 from another jurisdiction which shows the security interest,
4 and payment of a fee of twenty dollars for each security
5 interest shown. The department shall require the federal
6 employer identification number of a secured party who is a
7 firm, association, or corporation or, if a natural person,
8 the social security number. Upon delivery of the application
9 and payment of the fee, the county treasurer shall note the
10 date of delivery on the application. If the delivery is by
11 electronic means and the time is electronically recorded on the
12 application along with the date, the time shall be included
13 with the date on all subsequent documents and records where the
14 date of perfection is required under this chapter. The date
15 of delivery shall be the date of perfection of the security
16 interest in the vehicle, regardless of the date the security
17 interest is noted on the certificate of title. Up to three
18 security interests may be perfected against a vehicle and shown
19 on an Iowa certificate of title. If the owner or secured party
20 is in possession of the certificate of title, it must also be
21 delivered at this time. If a vehicle is subject to a security
22 interest when brought into this state, the validity of the
23 security interest and the date of perfection is determined by
24 section 554.9303. Delivery as provided in this subsection
25 constitutes perfection of a security interest on a certificate
26 of title for purposes of this chapter and chapter 554.

27 6. Notwithstanding subsection 5, when an application for
28 registration and issuance of a certificate of title is made
29 by the means described in section 321.20, subsection 2, and
30 the application includes a certificate of title upon which a
31 security interest has been discharged by the secured party
32 and the cancellation of the security interest is noted by the
33 secured party on the certificate of title above the secured
34 party's signature, the county treasurer shall not require any
35 other notation of the cancellation of the security interest

1 on the face of the certificate of title, and, ~~if applicable,~~
2 the county treasurer shall ~~notify the county treasurer of~~
3 ~~the county where the certificate of title was issued that~~
4 ~~the security interest has been released as of the specified~~
5 ~~date and shall~~ update such release on the applicable program
6 or computer system. A dealer licensed under chapter 322 or
7 chapter 322C is authorized to sell such a vehicle pursuant to
8 section 321.48, subsection 1, paragraph "b".

9 Sec. 17. Section 321.50, subsection 5, paragraphs a and c,
10 Code 2024, are amended to read as follows:

11 a. Except as provided in section 321.48, subsection 1,
12 paragraph "b", when a security interest is discharged, the
13 holder shall note a cancellation of the security interest
14 on the face of the certificate of title over the holder's
15 signature or may note the cancellation of the security interest
16 on a separate, notarized release form or letter. The holder
17 shall deliver the certificate of title and the form or letter,
18 if applicable, to ~~the~~ any county treasurer ~~where the title~~
19 ~~was issued~~. In the case of a security interest that has been
20 delivered by electronic means, the holder shall notify the
21 department or the county treasurer, in a manner prescribed
22 by the department, of the release of the security interest.
23 The county treasurer shall immediately note the cancellation
24 of the security interest on the face of the certificate of
25 title, if applicable, and in the county records system. The
26 county treasurer shall on the same day deliver the certificate
27 of title, if applicable, and the separate, notarized release
28 form or letter, if applicable, to the then first secured party
29 or, if there is no such person, to the person as directed by
30 the owner, in writing, on a form prescribed by the department
31 or, if there is no person designated, then to the owner. The
32 cancellation of the security interest shall be noted on the
33 certificate of title by the county treasurer without charge.
34 The holder of a security interest discharged by payment who
35 fails to release the security interest within fifteen days

1 after being requested in writing to do so shall forfeit to the
2 person making the payment the sum of twenty-five dollars.

3 *c.* When a security interest is discharged, the lienholder
4 shall note the cancellation of the security interest on the
5 face of the title and, if applicable, may note the cancellation
6 of the security interest on a form prescribed by the department
7 and deliver a copy of the form in lieu of the title to the
8 department or to the any county treasurer ~~of the county in~~
9 ~~which the title was issued~~. The form may be delivered by
10 electronic means. The department or county treasurer shall
11 note the release of the security interest upon the statewide
12 computer system and the county's records. A copy of the form,
13 if used, shall be attached to the title by the lienholder, if
14 the title is held by the lienholder, and shall be evidence of
15 the release of the security interest. If the title is held
16 by the lienholder, the lienholder shall deliver the title to
17 the first lienholder, or if there is no such person, to the
18 person as designated by the owner, or if there is no such
19 person designated, to the owner. If a certificate of title
20 has not been issued, upon release of a security interest, the
21 lienholder shall notify the department or the county treasurer,
22 in a manner prescribed by the department, of the release of the
23 security interest.

24 Sec. 18. Section 321.52, subsection 2, paragraph a, Code
25 2024, is amended to read as follows:

26 *a.* The purchaser or transferee of a motor vehicle subject to
27 registration for which a certificate of title is issued which
28 is sold for scrap or junk shall surrender the certificate of
29 title, properly endorsed and signed by the previous owner, to
30 the any county treasurer ~~of the county of residence of the~~
31 ~~transferee~~, and shall apply for a junking certificate from the
32 county treasurer, within thirty days after assignment of the
33 certificate of title, except when the vehicle is disposed of
34 pursuant to paragraph "b". The county treasurer shall issue
35 to such person without fee a junking certificate. A junking

1 certificate shall authorize the holder to possess, transport,
2 or transfer by endorsement the ownership of the junked vehicle.
3 A certificate of title shall not again be issued for the
4 vehicle subsequent to the issuance of a junking certificate
5 except as provided in subsection 3. The county treasurer shall
6 cancel the record of the vehicle. The junking certificate
7 shall be printed on the registration receipt form and shall be
8 imprinted with the words "junking certificate", as prescribed
9 by the department. A space for transfer by endorsement
10 shall be on the junking certificate. A separate form for the
11 notation of the transfer of component parts shall be attached
12 to the junking certificate when the certificate is issued.

13 Sec. 19. Section 321.52, subsection 4, paragraphs a and b,
14 Code 2024, are amended to read as follows:

15 a. Notwithstanding any other provision of law to the
16 contrary, an insurer may apply for and be issued a salvage
17 certificate of title for a motor vehicle without surrendering
18 the certificate of title or manufacturer's or importer's
19 statement of origin properly assigned if ownership of the
20 vehicle was transferred, or will transfer, to the insurer
21 pursuant to a settlement with the previous owner of the vehicle
22 arising from circumstances involving damage to the vehicle,
23 and at least thirty days have expired since the effective
24 date of such settlement. To obtain a salvage certificate
25 of title pursuant to this paragraph "a", the insurer shall
26 submit an application for a salvage certificate of title to
27 ~~the any county treasurer of the county in which the vehicle~~
28 ~~is stored by or on behalf of the insurer.~~ The application
29 shall be accompanied by an affidavit from the insurer in
30 which the insurer certifies it has made at least two written
31 attempts to obtain a properly assigned certificate of title
32 or manufacturer's or importer's statement of origin for the
33 vehicle by contacting the previous owner of the vehicle and all
34 lienholders of record by certified mail or a similar service
35 that provides proof of service using a return receipt, and

1 has been unable to obtain the title or statement of origin.
2 The failure of a previous owner or lienholder to provide a
3 properly assigned certificate of title or manufacturer's or
4 importer's statement of origin shall be deemed to be a waiver
5 by the previous owner or lienholder of all rights, title,
6 claim, and interest in the vehicle. The application shall also
7 be accompanied by the application fee required under paragraph
8 "b", and proof of payment of the total amount of the settlement
9 by the insurer to the previous owner of the vehicle. Upon
10 receiving an application that complies with this paragraph "a",
11 the county treasurer shall issue a salvage certificate of title
12 to the insurer which shall be free and clear of all liens and
13 claims of ownership and shall bear the word "SALVAGE" stamped
14 or printed on the face of the title in a manner prescribed by
15 the department.

16 *b.* A vehicle rebuilder or a person engaged in the business
17 of buying, selling, or exchanging vehicles of a type required
18 to be registered in this state, upon acquisition of a wrecked
19 or salvage vehicle, shall surrender the certificate of
20 title or manufacturer's or importer's statement of origin
21 properly assigned, together with an application for a salvage
22 certificate of title, to ~~the~~ any county treasurer ~~of the county~~
23 ~~of residence of the purchaser or transferee~~ within thirty
24 days after the date of assignment of the certificate of title
25 for the wrecked or salvage motor vehicle. This subsection
26 applies only to vehicles with a fair market value of five
27 hundred dollars or more, based on the value before the vehicle
28 became wrecked or salvage. Upon payment of a fee of ~~ten~~ twenty
29 dollars, the county treasurer shall issue a salvage certificate
30 of title which shall bear the word "SALVAGE" stamped or
31 printed on the face of the title in a manner prescribed by the
32 department. A salvage certificate of title may be assigned
33 to an educational institution, a new motor vehicle dealer
34 licensed under chapter 322, a person engaged in the business of
35 purchasing bodies, parts of bodies, frames or component parts

1 of vehicles for sale as scrap metal, a salvage pool, or an
2 authorized vehicle recycler licensed under chapter 321H. An
3 authorized vehicle recycler licensed under chapter 321H or a
4 new motor vehicle dealer licensed under chapter 322 may assign
5 or reassign an Iowa salvage certificate of title or a salvage
6 certificate of title from another state to any person, and the
7 provisions of section 321.24, subsection 5, requiring issuance
8 of an Iowa salvage certificate of title shall not apply. A
9 vehicle on which ownership has transferred to an insurer of
10 the vehicle as a result of a settlement with the owner of the
11 vehicle arising out of damage to, or unrecovered theft of, the
12 vehicle shall be deemed to be a wrecked or salvage vehicle
13 and the insurer shall comply with this subsection to obtain a
14 salvage certificate of title within thirty days after the date
15 of assignment of the certificate of title of the vehicle.

16 Sec. 20. Section 321.105A, subsection 2, unnumbered
17 paragraph 1, Code 2024, is amended to read as follows:

18 In addition to the annual registration fee required under
19 section 321.105, a "fee for new registration" is imposed in
20 the amount of ten dollars plus five percent of the purchase
21 price for each vehicle subject to registration. The fee for
22 new registration shall be paid by the owner of the vehicle to
23 the county treasurer at the time application is made for a new
24 initial registration and certificate of title, if applicable.
25 A new registration receipt shall not be issued until the
26 fee has been paid. The county treasurer or the department
27 of transportation shall require every applicant for a new
28 registration receipt for a vehicle subject to registration to
29 supply information as the county treasurer or the director
30 deems necessary as to the time of purchase, the purchase
31 price, and other information relative to the purchase of the
32 vehicle. On or before the tenth day of each month, the county
33 treasurer or the department of transportation shall remit
34 to the department of revenue the amount of the fees for new
35 registration collected during the preceding month.

1 Sec. 21. Section 321.105A, subsection 3, paragraph a, Code
2 2024, is amended to read as follows:

3 a. A fee for new registration is imposed in an amount equal
4 to ten dollars plus five percent of the leased price for each
5 vehicle subject to registration which is leased by a lessor
6 licensed pursuant to chapter 321F for a period of six months
7 or more. The fee for new registration shall be paid by the
8 owner of the vehicle to the county treasurer from whom the
9 registration receipt or certificate of title is obtained. A
10 registration receipt for a vehicle subject to registration or
11 issuance of a certificate of title shall not be issued until
12 the fee for new registration is paid in the initial instance.

13 Sec. 22. Section 321.109, subsection 1, paragraph a, Code
14 2024, is amended to read as follows:

15 a. The annual fee for all motor vehicles including vehicles
16 designated by manufacturers as station wagons, 1993 and
17 subsequent model year multipurpose vehicles, and 2010 and
18 subsequent model year motor trucks with an unladen weight of
19 ten thousand pounds or less, except motor trucks registered
20 under section 321.122, business-trade trucks, special trucks,
21 motor homes, motorsports recreational vehicles, ambulances,
22 hearses, autocycles, motorcycles, motorized bicycles, and 1992
23 and older model year multipurpose vehicles, shall be equal
24 to one percent of the value as fixed by the department plus
25 forty cents for each one hundred pounds or fraction thereof
26 of weight of vehicle, as fixed by the department. The weight
27 of a motor vehicle, fixed by the department for registration
28 purposes, shall include the weight of a battery, heater,
29 bumpers, spare tire, and wheel. Provided, however, that for
30 any new vehicle purchased in this state by a nonresident
31 for removal to the nonresident's state of residence the
32 purchaser may make application to ~~the~~ any county treasurer
33 ~~in the county of purchase~~ for a transit plate for which a
34 fee of ten dollars shall be paid. And provided, however,
35 that for any used vehicle held by a registered dealer and

1 not currently registered in this state, or for any vehicle
2 held by an individual and currently registered in this state,
3 when purchased in this state by a nonresident for removal
4 to the nonresident's state of residence, the purchaser may
5 make application to ~~the~~ any county treasurer ~~in the county~~
6 ~~of purchase~~ for a transit plate for which a fee of three
7 dollars shall be paid. The county treasurer shall issue a
8 nontransferable certificate of registration for which no
9 refund shall be allowed; and the transit plates shall be void
10 thirty days after issuance. Such purchaser may apply for a
11 certificate of title by surrendering the manufacturer's or
12 importer's certificate or certificate of title, duly assigned
13 as provided in this chapter. In this event, the county
14 ~~treasurer in the county of purchase~~ shall, when satisfied with
15 the genuineness and regularity of the application, and upon
16 payment of a fee of ~~twenty~~ thirty dollars, issue a certificate
17 of title in the name and address of the nonresident purchaser
18 delivering the title to the owner. If there is a security
19 interest noted on the title, the county treasurer shall mail
20 to the secured party an acknowledgment of the notation of the
21 security interest. The county treasurer shall not release a
22 security interest that has been noted on a title issued to
23 a nonresident purchaser as provided in this paragraph. The
24 application requirements of section 321.20 apply to a title
25 issued as provided in this subsection, except that a natural
26 person who applies for a certificate of title shall provide
27 either the person's social security number, passport number,
28 or driver's license number, whether the license was issued by
29 this state, another state, or another country. The provisions
30 of this subsection relating to multipurpose vehicles are
31 effective for all 1993 and subsequent model years. The annual
32 registration fee for multipurpose vehicles that are 1992 model
33 years and older shall be in accordance with section 321.124.
34 Sec. 23. Section 321.109, subsection 3, Code 2024, is
35 amended to read as follows:

1 3. The owner of an unregistered motor vehicle or motor
2 vehicle for which the registration is delinquent may make
3 application to ~~the any county treasurer of the county of~~
4 ~~residence or, if the unregistered or delinquent motor vehicle~~
5 ~~is purchased by a nonresident of the state, to the county~~
6 ~~treasurer in the county of purchase,~~ for a temporary thirty-day
7 permit for a fee of twenty-five dollars. The permit shall
8 authorize the motor vehicle to be driven or towed upon the
9 highway, but shall not authorize a motor truck or truck tractor
10 to haul or tow a load. The permit fee shall not be considered a
11 registration fee or exempt the owner from payment of all other
12 fees, registration fees, and penalties due. If the annual
13 registration fee for the motor vehicle is delinquent, the
14 annual registration fee and penalty shall continue to accrue
15 until paid. The permit fee shall not be prorated, refunded, or
16 used as credit as provided under section 321.46. The permit
17 shall be displayed in the upper left-hand corner of the rear
18 window of all motor vehicles, except motorcycles. Permits
19 issued for a motorcycle shall be attached to the rear of the
20 motorcycle.

21 Sec. 24. Section 321.126, subsection 1, paragraph g, Code
22 2024, is amended to read as follows:

23 g. If the vehicle was leased and an affidavit was filed
24 by the lessor or the lessee as provided in section 321.46,
25 the lessor or the lessee, as applicable, may make a claim for
26 a refund with the county treasurer of the county where the
27 vehicle was registered within six months of the vehicle's
28 surrender to the lessor. The refund shall be paid to either
29 the lessor or the lessee, as specified on the application for
30 title and initial registration pursuant to section 321.20.

31 Sec. 25. Section 321.152, subsection 1, paragraphs b, d, and
32 f, Code 2024, are amended to read as follows:

33 b. ~~Two~~ Twelve dollars and fifty cents from each fee
34 collected for certificates of title.

35 d. ~~Sixty percent~~ Sixteen dollars of ~~all fees~~ each fee

H-8394 (Continued)

1 collected for perfection of security interests.

2 *f.* ~~One-dollar~~ Eleven dollars from each fee for new
3 registration collected pursuant to section 321.105A.

4 Sec. 26. EFFECTIVE DATE. This division of this Act takes
5 effect January 1, 2025.

6

DIVISION II

7

DEFINITIONS RELATING TO MOTOR VEHICLE FRANCHISERS

8 Sec. 27. Section 322A.1, unnumbered paragraph 1, Code 2024,
9 is amended to read as follows:

10 ~~When~~ The following words and phrases when used in this
11 chapter shall, unless the context otherwise requires for
12 the purpose of this chapter, have the meanings respectively
13 ascribed to them:>

14 2. Title page, by striking lines 1 through 4 and inserting
15 <An Act relating to vehicles, including by providing for
16 registration and titling of motor vehicles by any county
17 treasurer, by modifying related fees and the amount of fees
18 retained by county treasurers, and the definitions of terms for
19 purposes of motor vehicle franchisers,>

H-8394 FILED APRIL 19, 2024

SENATE AMENDMENT TO
HOUSE FILE 681

H-8385

- 1 Amend House File 681, as passed by the House, as follows:
2 1. Page 1, line 1, by striking <2023> and inserting <2024>
3 2. Page 1, after line 6 by inserting:
4 <Sec. ____ . Section 423.4, subsection 1, paragraph a, Code
5 2024, is amended by adding the following new subparagraph:
6 NEW SUBPARAGRAPH. (10) A fair organized under chapter 174.>
7 3. Title page, line 3, after <fair> by inserting <, and
8 making a county or district fair a designated exempt entity>
9 4. By renumbering as necessary.

H-8385 FILED APRIL 19, 2024
CONCURRED

HOUSE FILE 2543

H-8375

1 Amend House File 2543 as follows:

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

4 <DIVISION I

5 FUNDING FORMULA

6 Section 1. Section 256E.8, subsection 2, paragraph a, Code
7 2024, is amended to read as follows:

8 a. The charter school in which the student is enrolled shall
9 receive under paragraph "c" an amount equal to the sum of the
10 regular program state cost per pupil for the previous school
11 budget year plus the teacher leadership supplement state cost
12 per pupil, the professional development supplement state cost
13 per pupil, and the early intervention supplement state cost
14 per pupil for the previous fiscal budget year as provided in
15 section 257.9 plus any moneys received by that would be due to
16 the school district of residence for the student as a result
17 of the non-English speaking weighting under section 280.4,
18 subsection 3, for the previous school budget year multiplied
19 by the state cost per pupil for the previous budget year.
20 If a student is an eligible pupil under section 261E.6, the
21 charter school shall pay the tuition reimbursement amount to
22 an eligible postsecondary institution as provided in section
23 261E.7.

24 Sec. 2. Section 282.18, subsection 5, paragraph b,
25 subparagraph (1), Code 2024, is amended to read as follows:

26 (1) The board of directors of the district of residence
27 shall pay to the receiving district the sum of the state cost
28 per pupil for the previous school budget year plus either
29 the teacher leadership supplement state cost per pupil, the
30 professional development supplement state cost per pupil, and
31 the early intervention supplement state cost per pupil for
32 the previous fiscal budget year as provided in section 257.9
33 or the teacher leadership supplement foundation aid for the
34 previous fiscal year as provided in section 284.13, subsection
35 1, paragraph "d", if both the district of residence and the

1 ~~receiving district are receiving such supplements,~~ plus any
2 moneys ~~received~~ that would be due to the school district of
3 residence for the pupil as a result of the non-English speaking
4 weighting under section 280.4, subsection 3, for the ~~previous~~
5 ~~school~~ budget year multiplied by the state cost per pupil for
6 the ~~previous~~ budget year. If the pupil participating in open
7 enrollment is also an eligible pupil under section 261E.6, the
8 receiving district shall pay the tuition reimbursement amount
9 to an eligible postsecondary institution as provided in section
10 261E.7.

11 DIVISION II

12 SCHOOL DISTRICT PROPERTY

13 Sec. 3. Section 278.1, subsection 1, paragraph b, Code 2024,
14 is amended to read as follows:

15 *b.* Except when restricted by section 297.24 or 297.25,
16 direct the sale, lease, or other disposition of any schoolhouse
17 or school site or other property belonging to the corporation,
18 and the application to be made of the proceeds thereof.
19 However, ~~nothing in~~ this section shall not be construed
20 to prevent the sale, lease, exchange, gift, or grant and
21 acceptance of any interest in real or other property of the
22 corporation to the extent authorized in section 297.22 or
23 297.24.

24 Sec. 4. NEW SECTION. 297.23 **Publication of information**
25 **related to real property.**

26 The board of directors of a school district shall publish
27 information related to all of the following on the school
28 district's internet site:

29 1. The square footage of each school building owned by the
30 school district.

31 2. The enrollment capacity of each attendance center owned
32 by the school district.

33 3. How each school building owned by the school district is
34 currently utilized by the school district.

35 4. School buildings owned by the school district that are

1 vacant.

2 Sec. 5. NEW SECTION. 297.24 Sale of real property to other
3 educational institutions.

4 1. The board of directors of a school district shall not
5 enter into any agreement that prohibits the sale of real
6 property to an educational institution.

7 2. If the board of directors of a school district offers
8 to sell real property that contains a building or structure,
9 and an educational institution offers to purchase such real
10 property for a purchase price that represents the highest bid
11 the board of directors of the school district received for
12 the real property, then the board of directors of the school
13 district shall sell the real property to the educational
14 institution for such purchase price.

15 3. For purposes of this section, "*educational institution*"
16 means all of the following:

17 a. A school district.

18 b. A nonpublic school.

19 c. A charter school established pursuant to chapter 256E.

20 d. A charter school or innovation zone school established
21 pursuant to chapter 256F.

22 e. An institution of higher education under the control of
23 the state board of regents.

24 f. A community college established under chapter 260C.

25 g. The state training school established under chapter 233A.

26 h. An accredited private institution as defined in section
27 256.183.

28 Sec. 6. IMPLEMENTATION OF ACT. Section 25B.2, subsection 3,
29 shall not apply to this division of this Act.

30 DIVISION III

31 CHARTER SCHOOL STUDENTS — PARTICIPATION IN ATHLETICS

32 Sec. 7. NEW SECTION. 256E.13 Students receiving instruction
33 over the internet — participation in activities in district of
34 residence.

35 1. A student enrolled in a charter school who receives

1 educational instruction and course content primarily over the
2 internet may participate in any cocurricular or extracurricular
3 activities offered to children in the student's grade or group
4 and sponsored by the district of residence under the same
5 conditions and requirements as the students enrolled in the
6 district of residence. The student may participate in not more
7 than two cocurricular or extracurricular activities during a
8 school year unless the resident district approves the student's
9 participation in additional activities. The student shall
10 comply with the eligibility, conduct, and other requirements
11 relating to the activity that are established by the district
12 of residence for any student who applies to participate or who
13 is participating in the activity.

14 2. If a student participates in a cocurricular or
15 extracurricular activity in accordance with this section,
16 the district of residence may charge the charter school
17 up to two hundred dollars per activity, for up to two
18 activities. For a cocurricular activity, one semester shall
19 equal one activity. Extracurricular activities for which a
20 resident district may charge up to two hundred dollars per
21 activity for up to two activities under this section include
22 interscholastic athletics, music, drama, and any other activity
23 with a general fund expenditure exceeding five thousand
24 dollars annually. A student may participate in additional
25 extracurricular activities at the discretion of the resident
26 district. The resident district may charge the student a fee
27 for participation in such cocurricular or extracurricular
28 activities equivalent to the fee charged to and paid in the
29 same manner by other resident students.

30 Sec. 8. Section 280.13A, subsection 1, Code 2024, is amended
31 to read as follows:

32 1. If a school district, ~~or~~ nonpublic school, or charter
33 school operating under section 256E.5 does not provide an
34 interscholastic activity for its students, the board of
35 directors of that school district, ~~or~~ the authorities in

1 charge of the nonpublic school, or governing board of the
2 charter school may complete an agreement with another school
3 district, ~~or nonpublic school, or charter school operating~~
4 under section 256E.5 to provide for the eligibility of its
5 students in interscholastic activities provided by that other
6 school district, ~~or nonpublic school, or charter school~~. A
7 copy of each agreement completed under this section shall be
8 filed with the appropriate organization as organization is
9 defined in section 280.13 not later than April 30 of the school
10 year preceding the school year in which the agreement takes
11 effect, unless an exception is granted by the organization
12 for good cause. An agreement completed under this section
13 shall be deemed approved unless denied by the organization
14 within ten days after its receipt. The organization shall
15 determine whether an agreement would substantially prejudice
16 the interscholastic activities of other schools. An agreement
17 denied by the organization under this section may be appealed
18 to the state board of education under chapter 290.>

19 2. Title page, by striking lines 1 through 5 and inserting
20 <An Act relating to education, including by modifying
21 provisions related to the sale of real property by school
22 districts, charter school and open enrollment funding, and the
23 participation in school activities by students enrolled in
24 charter schools.>

By GEHLBACH of Dallas

[H-8375](#) FILED APRIL 19, 2024

HOUSE FILE 2543

H-8377

1 Amend House File 2543 as follows:

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

4 <DIVISION I

5 FUNDING FORMULA

6 Section 1. Section 256E.8, subsection 2, paragraph a, Code
7 2024, is amended to read as follows:

8 a. The charter school in which the student is enrolled shall
9 receive under paragraph "c" an amount equal to the sum of the
10 regular program state cost per pupil for the previous school
11 budget year plus the teacher leadership supplement state cost
12 per pupil, the professional development supplement state cost
13 per pupil, and the early intervention supplement state cost
14 per pupil for the previous fiscal budget year as provided in
15 section 257.9 plus any moneys received by that would be due to
16 the school district of residence for the student as a result
17 of the non-English speaking weighting under section 280.4,
18 subsection 3, for the previous school budget year multiplied
19 by the state cost per pupil for the previous budget year.
20 If a student is an eligible pupil under section 261E.6, the
21 charter school shall pay the tuition reimbursement amount to
22 an eligible postsecondary institution as provided in section
23 261E.7.

24 Sec. 2. Section 282.18, subsection 5, paragraph b,
25 subparagraph (1), Code 2024, is amended to read as follows:

26 (1) The board of directors of the district of residence
27 shall pay to the receiving district the sum of the state cost
28 per pupil for the previous school budget year plus either
29 the teacher leadership supplement state cost per pupil, the
30 professional development supplement state cost per pupil, and
31 the early intervention supplement state cost per pupil for
32 the previous fiscal budget year as provided in section 257.9
33 or the teacher leadership supplement foundation aid for the
34 previous fiscal year as provided in section 284.13, subsection
35 1, paragraph "d", if both the district of residence and the

1 ~~receiving district are receiving such supplements,~~ plus any
2 moneys ~~received~~ that would be due to the school district of
3 residence for the pupil as a result of the non-English speaking
4 weighting under section 280.4, subsection 3, for the ~~previous~~
5 ~~school~~ budget year multiplied by the state cost per pupil for
6 the ~~previous~~ budget year. If the pupil participating in open
7 enrollment is also an eligible pupil under section 261E.6, the
8 receiving district shall pay the tuition reimbursement amount
9 to an eligible postsecondary institution as provided in section
10 261E.7.

11 DIVISION II

12 SCHOOL DISTRICT PROPERTY

13 Sec. 3. Section 278.1, subsection 1, paragraph b, Code 2024,
14 is amended to read as follows:

15 b. Except when restricted by section 297.24 or 297.25,
16 direct the sale, lease, or other disposition of any schoolhouse
17 or school site or other property belonging to the corporation,
18 and the application to be made of the proceeds thereof.
19 However, ~~nothing in~~ this section shall not be construed
20 to prevent the sale, lease, exchange, gift, or grant and
21 acceptance of any interest in real or other property of the
22 corporation to the extent authorized in section 297.22 or
23 297.24.

24 Sec. 4. NEW SECTION. 297.23 **Publication of information**
25 **related to real property.**

26 The board of directors of a school district shall publish
27 information related to all of the following on the school
28 district's internet site:

29 1. The square footage of each school building owned by the
30 school district.

31 2. The enrollment capacity of each attendance center owned
32 by the school district.

33 3. How each school building owned by the school district is
34 currently utilized by the school district.

35 4. School buildings owned by the school district that are

1 vacant.

2 Sec. 5. NEW SECTION. 297.24 Sale of real property to other
3 educational institutions.

4 1. The board of directors of a school district shall not
5 enter into any agreement that prohibits the sale of real
6 property to an educational institution.

7 2. If the board of directors of a school district offers
8 to sell real property that contains a building or structure,
9 and an educational institution offers to purchase such real
10 property for a purchase price that represents the highest bid
11 the board of directors of the school district received for
12 the real property, then the board of directors of the school
13 district shall sell the real property to the educational
14 institution for such purchase price.

15 3. For purposes of this section, "*educational institution*"
16 means all of the following:

17 a. A school district.

18 b. A nonpublic school.

19 c. A charter school established pursuant to chapter 256E.

20 d. A charter school or innovation zone school established
21 pursuant to chapter 256F.

22 e. An institution of higher education under the control of
23 the state board of regents.

24 f. A community college established under chapter 260C.

25 g. The state training school established under chapter 233A.

26 h. An accredited private institution as defined in section
27 256.183.

28 Sec. 6. IMPLEMENTATION OF ACT. Section 25B.2, subsection 3,
29 shall not apply to this division of this Act.>

30 2. Title page, by striking lines 1 through 5 and inserting
31 <An Act relating to education, including by modifying
32 provisions related to the sale of real property by school
33 districts and to charter school and open enrollment funding.>

By GEHLBACH of Dallas

H-8377 (Continued)

H-8377 FILED APRIL 19, 2024

HOUSE FILE 2551

H-8387

1 Amend the amendment, H-8339, to House File 2551, as follows:

2 1. Page 2, after line 10 by inserting:

3 <e. "Load ratio share" means the amount, expressed as a
4 percentage, of a public power utility's electric load divided
5 by the total electric load in the applicable incumbent electric
6 transmission owner's pricing zone.>

7 2. Page 2, line 11, by striking <e.> and inserting <e, f.>

8 3. Page 2, after line 14 by inserting:

9 <g. "Public power utility" means a municipally owned utility
10 or a rural electric cooperative that receives transmission
11 service from an incumbent electric transmission owner and
12 that is subject to regional cost allocation for the electric
13 transmission line. "Public power utility" does not include
14 an incumbent electric transmission owner or any member of
15 an incumbent electric transmission owner that is seeking to
16 exercise the rights described in subsection 3, paragraph "a",
17 for a proposed electric transmission line.>

18 4. Page 2, line 15, by striking <f.> and inserting <h.>

19 5. Page 2, line 18, by striking <3.> and inserting <3. a.>

20 6. Page 3, after line 2 by inserting:

21 <b. An eligible incumbent electric transmission owner
22 exercising the right to construct, own, and maintain an
23 electric transmission line pursuant to paragraph "a" shall
24 provide public power utilities an opportunity to jointly own
25 a portion of the electric transmission line based on load
26 ratio share, pursuant to a written agreement. A public power
27 utility may transfer or assign joint ownership rights acquired
28 under this section to another public power utility by mutual
29 consent of the contracting parties. Notwithstanding any
30 language to the contrary in this section or section 478.18,
31 the provisions of this subsection shall not apply to eligible
32 electric transmission lines identified in the midcontinent
33 independent system operator long range transmission planning
34 tranche 1, approved on July 25, 2022, including any subsequent
35 evaluations, modifications, alterations, designations, or

H-8387 (Continued)

1 approval thereof.>

2 7. Page 3, line 8, by striking <authority,> and inserting
3 <authority and would otherwise be subject to a competitive
4 developer process,>

5 8. Page 3, line 19, after <this chapter.> by inserting
6 <The incumbent electric transmission owner shall update the
7 notice to construct an electric transmission line to include
8 information concerning the implementation of public power
9 utility joint ownership as described in subsection 3, paragraph
10 “b”, within thirty days after a written agreement has been
11 reached between the parties.>

By JONES of Clay

[H-8387](#) FILED APRIL 19, 2024

SENATE AMENDMENT TO
HOUSE FILE 2667

H-8388

- 1 Amend House File 2667, as passed by the House, as follows:
- 2 1. Page 1, line 13, by striking ~~<consumer higher education~~
3 price index, rounded up to> and inserting <consumer price
4 index>
- 5 2. Page 1, line 14, by striking ~~<the nearest fifty or~~
6 hundred dollars>

H-8388 FILED APRIL 19, 2024
CONCURRED

**SENATE AMENDMENT TO
HOUSE FILE 2691**

H-8383

1 Amend House File 2691, as amended, passed, and reprinted by
2 the House, as follows:

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

<DIVISION I

REBUILD IOWA INFRASTRUCTURE FUND

5 Section 1. REBUILD IOWA INFRASTRUCTURE FUND —
6 APPROPRIATIONS. There is appropriated from the rebuild Iowa
7 infrastructure fund created in section 8.57 to the following
8 departments and agencies for the following fiscal years, the
9 following amounts, or so much thereof as is necessary, to be
10 used for the purposes designated:
11

12 1. DEPARTMENT OF ADMINISTRATIVE SERVICES

13 a. For major maintenance projects:

14 FY 2024-2025:

15 \$ 22,000,000

16 FY 2025-2026:

17 \$ 22,000,000

18 FY 2026-2027:

19 \$ 22,000,000

20 FY 2027-2028:

21 \$ 22,000,000

22 FY 2028-2029:

23 \$ 22,000,000

24 b. For major maintenance projects:

25 \$ 2,000,000

26 Of the amount appropriated in this paragraph, the department
27 of administrative services shall allocate and use the moneys
28 necessary to improve and repair the steps on the west side
29 of the exterior of the capitol building, as directed by the
30 legislative branch, by the close of the fiscal year that begins
31 July 1, 2024.
32

33 c. For elevator upgrades and replacement on the capitol
34 complex and Terrace Hill:

35 FY 2024-2025:

1 \$ 5,364,500

2 2. DEPARTMENT OF AGRICULTURE AND LAND STEWARDSHIP

3 a. (1) For deposit in the water quality initiative fund
4 created in section 466B.45 for purposes of supporting the
5 water quality initiative administered by the division of soil
6 conservation and water quality as provided in section 466B.42,
7 including salaries, support, maintenance, and miscellaneous
8 purposes, notwithstanding section 8.57, subsection 5, paragraph
9 "c":

10 FY 2024-2025:

11 \$ 8,200,000

12 (2) (a) The moneys appropriated in this lettered
13 paragraph shall be used to support demonstration projects in
14 subwatersheds as designated by the department that are part
15 of high-priority watersheds identified by the water resources
16 coordinating council.

17 (b) The moneys appropriated in this lettered paragraph
18 shall be used to support demonstration projects in watersheds
19 generally, including regional watersheds, as designated by the
20 division and high-priority watersheds identified by the water
21 resources coordinating council.

22 (3) In supporting projects in watersheds and subwatersheds
23 as provided in subparagraph (2), all of the following apply:

24 (a) The demonstration projects must utilize water quality
25 practices as described in the latest revision of the document
26 entitled "Iowa Nutrient Reduction Strategy" initially presented
27 in November 2012 by the department of agriculture and land
28 stewardship, the department of natural resources, and Iowa
29 state university of science and technology.

30 (b) The division shall implement demonstration projects
31 as provided in subparagraph division (a) by providing
32 for participation by persons who hold a legal interest in
33 agricultural land used in farming. To every extent practical,
34 the division shall provide for collaborative participation by
35 such persons who hold a legal interest in agricultural land

1 located within the same subwatershed.

2 (c) The division shall implement demonstration projects on
3 a cost-share basis as determined by the division. Except for
4 edge-of-field practices, the state's share of the amount shall
5 not exceed 50 percent of the estimated cost of establishing the
6 practice as determined by the division or 50 percent of the
7 actual cost of establishing the practice, whichever is less.

8 (d) The demonstration projects shall be used to educate
9 other persons about the feasibility and value of establishing
10 similar water quality practices. The division shall promote
11 field day events for purposes of allowing interested persons to
12 establish water quality practices on such persons' agricultural
13 land.

14 (e) The division shall conduct water quality evaluations
15 within supported subwatersheds. Within a reasonable period
16 after accumulating information from such evaluations, the
17 division shall create an aggregated database of water quality
18 practices. Any information identifying a person holding a
19 legal interest in agricultural land or specific agricultural
20 land shall be a confidential record.

21 (4) The moneys appropriated in this lettered paragraph
22 shall be used to support education and outreach in a manner
23 that encourages persons who hold a legal interest in
24 agricultural land used for farming to implement water quality
25 practices, including the establishment of such practices in
26 watersheds generally, and not limited to subwatersheds or
27 high-priority watersheds.

28 (5) The moneys appropriated in this lettered paragraph
29 may be used to contract with persons to coordinate the
30 implementation of efforts provided in this lettered paragraph.

31 (6) The moneys appropriated in this lettered paragraph
32 may be used by the department to support urban soil and water
33 conservation efforts, which may include but are not limited
34 to management practices related to bioretention, landscaping,
35 the use of permeable or pervious pavement, and soil quality

1 restoration. The moneys shall be allocated on a cost-share
2 basis as provided in chapter 161A.

3 (7) Notwithstanding any other provision of law to the
4 contrary, the department may use moneys appropriated in
5 this lettered paragraph to carry out the provisions of this
6 paragraph on a cost-share basis in combination with other
7 moneys available to the department from a state or federal
8 source.

9 (8) Not more than 10 percent of the moneys appropriated in
10 this lettered paragraph may be used for costs of administration
11 and implementation of the water quality initiative administered
12 by the soil conservation division.

13 b. For deposit in the renewable fuel infrastructure fund
14 created in section 159A.16 for renewable fuel infrastructure
15 programs:

16 FY 2024-2025:
17 \$ 10,000,000

18 The appropriation made in this paragraph is in lieu of the
19 standing appropriation from the general fund of the state in
20 section 159A.17 for the fiscal year beginning July 1, 2024, and
21 ending June 30, 2025, which shall be zero.

22 c. For deposit in the renewable fuel infrastructure fund
23 created in section 159A.16 for renewable fuel infrastructure
24 programs:

25 FY 2024-2025:
26 \$ 2,000,000

27 d. For awarding corrective amounts to retail dealers
28 who file an application for a corrective amount with the
29 department, if the application is approved by the renewable
30 fuel infrastructure board, as provided in this Act:

31 FY 2024-2025:
32 \$ 2,000,000

33 e. For updating the maximum return to nitrogen modeling
34 system for fertilizer management, notwithstanding section 8.57,
35 subsection 5, paragraph "c":

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1 FY 2024-2025:
2 \$ 1,000,000
3 Any information received, collected, or held for purposes
4 of this paragraph is a confidential record exempt from public
5 release if the information identifies a person who holds a
6 legal interest in agricultural land or who has previously held
7 a legal interest in agricultural land, a person who is involved
8 or who was previously involved in managing the agricultural
9 land or producing crops or livestock on the agricultural land,
10 or the identifiable location of the agricultural land.
11 3. DEPARTMENT FOR THE BLIND
12 For building repairs for the building located at 524 Fourth
13 Street, Des Moines, Iowa:
14 FY 2024-2025:
15 \$ 225,600
16 4. ECONOMIC DEVELOPMENT AUTHORITY
17 a. For deposit in the community attraction and tourism fund
18 created in section 15F.204:
19 FY 2024-2025:
20 \$ 10,000,000
21 b. For deposit in the destination Iowa fund created in
22 section 15.281, notwithstanding section 8.57, subsection 5,
23 paragraph "c":
24 FY 2024-2025:
25 \$ 10,000,000
26 c. For equal distribution to regional sports authority
27 districts certified by the authority pursuant to section
28 15E.321, notwithstanding section 8.57, subsection 5, paragraph
29 "c":
30 FY 2024-2025:
31 \$ 700,000
32 d. For grants to nonprofit organizations committed to
33 strengthening communities through youth development, healthy
34 living, and social responsibility for costs associated with
35 the renovation and maintenance of facility infrastructure at

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1 facilities located in cities with a population of less than
2 28,000 as determined by the 2020 federal decennial census:
3 FY 2024-2025:
4 \$ 250,000
5 e. For providing a grant to the entity in possession of the
6 U.S.S. Iowa (BB-61) for purposes of deck replacement:
7 FY 2024-2025:
8 \$ 750,000
9 f. For deposit in the Iowa major events and tourism fund
10 established in section 15G.104, if enacted by 2024 Iowa Acts,
11 Senate File 2419, section 4, or successor legislation:
12 FY 2024-2025:
13 \$ 10,000,000
14 5. DEPARTMENT OF HEALTH AND HUMAN SERVICES
15 a. For renovation of the Lucas Building:
16 FY 2024-2025:
17 \$ 5,000,000
18 b. For patient door conversion at the unit located at the
19 state mental health institute at Cherokee:
20 FY 2024-2025:
21 \$ 50,000
22 c. For renovation and expansion at the unit located at the
23 state mental health institute at Cherokee:
24 FY 2024-2025:
25 \$ 7,000,000
26 d. For renovation and expansion at the Iowa office of the
27 state medical examiner building:
28 FY 2024-2025:
29 \$ 5,000,000
30 FY 2025-2026:
31 \$ 28,000,000
32 FY 2026-2027:
33 \$ 3,300,000
34 e. For tunnel decentralization for the state resource
35 center at Woodward:

H-8383 (Continued)

1 FY 2024-2025:
2 \$ 14,500,000
3 FY 2025-2026:
4 \$ 14,275,000
5 6. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT
6 For deposit in the levee improvement fund created in section
7 8.57D, notwithstanding section 8.57, subsection 5, paragraph
8 "c":
9 FY 2024-2025:
10 \$ 10,000,000
11 7. DEPARTMENT OF NATURAL RESOURCES
12 a. For implementation of lake projects that have
13 established watershed improvement initiatives and community
14 support in accordance with the department's annual lake
15 restoration plan and report, notwithstanding section 8.57,
16 subsection 5, paragraph "c":
17 FY 2024-2025:
18 \$ 9,600,000
19 b. For state park infrastructure improvements:
20 FY 2024-2025:
21 \$ 5,000,000
22 c. For state park infrastructure improvements, prioritizing
23 projects that increase accessibility for persons with
24 disabilities when visiting state parks and recreation areas:
25 FY 2024-2025:
26 \$ 1,000,000
27 The department of natural resources shall submit a report to
28 the general assembly on or before July 1, 2024, detailing the
29 maintenance projects at the state parks in Iowa. The report
30 must be provided in an electronic format.
31 d. For water trails and low head dam safety grants,
32 including grants for projects relating to eligible water
33 bodies, as defined in section 456A.33C, notwithstanding section
34 8.57, subsection 5, paragraph "c":
35 FY 2024-2025:

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1 \$ 1,500,000
2 e. For grants to communities or organizations for tree
3 planting projects through the community forestry grant program,
4 notwithstanding section 8.57, subsection 5, paragraph "c":
5 FY 2024-2025:
6 \$ 250,000
7 8. DEPARTMENT OF PUBLIC DEFENSE
8 a. For major maintenance projects at national guard
9 armories and facilities:
10 FY 2024-2025:
11 \$ 2,100,000
12 b. For improvement projects for Iowa national guard
13 installations and readiness centers to support operations and
14 training requirements:
15 FY 2024-2025:
16 \$ 2,100,000
17 c. For construction improvement projects at the Camp Dodge
18 facility:
19 FY 2024-2025:
20 \$ 550,000
21 d. The department of public defense shall report to the
22 general assembly by December 15, 2024, regarding the projects
23 the department has funded or intends to fund from moneys
24 appropriated to the department pursuant to this subsection.
25 9. DEPARTMENT OF PUBLIC SAFETY
26 a. For payments and other costs due under a financing
27 agreement entered into by the treasurer of state for building
28 the statewide interoperable communications system pursuant to
29 section 29C.23, subsection 2, notwithstanding section 8.57,
30 subsection 5, paragraph "c":
31 FY 2024-2025:
32 \$ 6,424,379
33 b. For deposit in the public safety equipment fund created
34 in section 80.48, notwithstanding section 8.57, subsection 5,
35 paragraph "c":

H-8383 (Continued)

1 FY 2024-2025:
2 \$ 2,500,000
3 10. BOARD OF REGENTS
4 a. For allocation by the state board of regents to the
5 state university of Iowa, Iowa state university of science
6 and technology, and the university of northern Iowa to
7 reimburse the institutions for deficiencies in the operating
8 funds resulting from the pledging of tuition, student fees
9 and charges, and institutional income to finance the cost of
10 providing academic and administrative buildings and facilities
11 and utility services at the institutions:
12 FY 2024-2025:
13 \$ 26,500,000
14 b. For the renovation and construction of an industrial
15 technology center at the university of northern Iowa:
16 FY 2024-2025:
17 \$ 3,850,000
18 c. For nonresidential infrastructure renovations at the
19 Iowa lakeside laboratory regent resource center:
20 FY 2024-2025:
21 \$ 3,000,000
22 FY 2025-2026:
23 \$ 3,000,000
24 11. DEPARTMENT OF TRANSPORTATION
25 a. For acquiring, constructing, and improving recreational
26 trails within the state:
27 FY 2024-2025:
28 \$ 2,500,000
29 b. For acquiring, constructing, and improving recreational
30 trails within the state:
31 FY 2024-2025:
32 \$ 1,000,000
33 c. For deposit in the public transit infrastructure grant
34 fund created in section 324A.6A, for projects that meet
35 the definition of vertical infrastructure in section 8.57,

H-8383 (Continued)

1 subsection 5, paragraph "c":
2 FY 2024-2025:
3 \$ 1,500,000
4 d. For deposit in the railroad revolving loan and grant
5 fund created in section 327H.20A, notwithstanding section 8.57,
6 subsection 5, paragraph "c":
7 FY 2024-2025:
8 \$ 2,000,000
9 e. For vertical infrastructure improvements at the
10 commercial service airports within the state:
11 FY 2024-2025:
12 \$ 1,900,000
13 f. For vertical infrastructure improvements at general
14 aviation airports within the state:
15 FY 2024-2025:
16 \$ 1,000,000
17 12. TREASURER OF STATE
18 For distribution in accordance with chapter 174 to qualified
19 fairs that belong to the association of Iowa fairs for county
20 fair vertical infrastructure improvements:
21 FY 2024-2025:
22 \$ 1,060,000
23 13. JUDICIAL BRANCH
24 a. For chiller replacement at the judicial building:
25 FY 2024-2025:
26 \$ 475,000
27 b. For renovations and furniture at the Dallas county
28 justice center, notwithstanding section 8.57, subsection 5,
29 paragraph "c":
30 FY 2024-2025:
31 \$ 481,200
32 c. For renovations and furniture at the Johnson county
33 justice center, notwithstanding section 8.57, subsection 5,
34 paragraph "c":
35 FY 2024-2025:

1 \$ 111,000

2 14. DEPARTMENT OF VETERANS AFFAIRS

3 For replacement of cemetery equipment, notwithstanding
4 section 8.57, subsection 5, paragraph "c":

5 FY 2024-2025:

6 \$ 168,388

7 Sec. 2. REVERSION. For purposes of section 8.33, unless
8 specifically provided otherwise, unencumbered or unobligated
9 moneys from an appropriation made in this division of this Act
10 shall not revert but shall remain available for expenditure for
11 the purposes designated until the close of the fiscal year that
12 ends two years after the end of the fiscal year for which the
13 appropriation is made. However, if the project or projects for
14 which such appropriation was made are completed in an earlier
15 fiscal year, unencumbered or unobligated moneys shall revert at
16 the close of that same fiscal year.

17 DIVISION II

18 TECHNOLOGY REINVESTMENT FUND

19 Sec. 3. TECHNOLOGY REINVESTMENT FUND. There is
20 appropriated from the technology reinvestment fund created in
21 section 8.57C to the following departments and agencies for the
22 fiscal year beginning July 1, 2024, and ending June 30, 2025,
23 the following amounts, or so much thereof as is necessary, to
24 be used for the purposes designated:

25 1. DEPARTMENT OF JUSTICE

26 For cybersecurity and technology projects:

27 \$ 278,503

28 2. DEPARTMENT OF CORRECTIONS

29 a. For camera system upgrades:

30 \$ 2,464,779

31 b. For Iowa medical and classification center pharmacy
32 technology upgrades:

33 \$ 200,000

34 c. For Iowa medical and classification center data and voice
35 network switching replacements:

H-8383 (Continued)

1 \$ 100,000
2 d. For Iowa correctional institution for women data and
3 voice network switching replacements:
4 \$ 500,000
5 e. For Iowa medical and classification center and Iowa
6 correctional institution for women server replacements:
7 \$ 200,000
8 f. For community-based corrections technology updates:
9 \$ 139,500
10 3. DEPARTMENT OF EDUCATION
11 a. For the continued development and implementation of an
12 educational data warehouse that will be utilized by teachers,
13 parents, school district administrators, area education agency
14 staff, department of education staff, and policymakers:
15 \$ 600,000
16 Of the moneys appropriated in this lettered paragraph, the
17 department may use a portion for an e-transcript data system
18 capable of tracking students throughout the students' education
19 via interconnectivity with multiple schools.
20 b. For maintenance and lease costs associated with
21 connections for part III of the Iowa communications network:
22 \$ 2,727,000
23 c. To the public broadcasting division for costs associated
24 with a searchable digital asset management system:
25 \$ 196,000
26 4. DEPARTMENT OF HEALTH AND HUMAN SERVICES
27 a. To fund the transition to maintenance and operations
28 of the Medicaid enterprise modernization effort at the Iowa
29 department of health and human services:
30 \$ 330,000
31 b. For technology costs associated with the state poison
32 control center:
33 \$ 34,000
34 c. For the cost of equipment and computer software for the
35 continued development and implementation of Iowa's criminal

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1 justice information system:
2 \$ 1,400,000
3 d. For the costs associated with the justice enterprise data
4 warehouse:
5 \$ 282,664
6 5. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY MANAGEMENT
7 For the continuing implementation of a statewide mass
8 notification and emergency messaging system:
9 \$ 400,000
10 6. DEPARTMENT OF MANAGEMENT
11 a. For the continued development and implementation of
12 a searchable database that can be placed on the internet for
13 budget and financial information:
14 \$ 45,000
15 b. For the continued development and implementation of the
16 comprehensive electronic grant management system:
17 \$ 70,000
18 c. For the upgrade of the local government budget and
19 property tax system:
20 \$ 120,000
21 d. For the annual licensing of a searchable database that is
22 placed on the internet for budget and financial information:
23 \$ 382,131
24 e. For the security office of the chief information
25 officer, including for statewide endpoint detection and
26 response, cybersecurity incident investigation response, and
27 miscellaneous purposes:
28 \$ 2,947,658
29 7. DEPARTMENT OF NATURAL RESOURCES
30 For the replacement of law enforcement radios:
31 \$ 1,565,000
32 8. DEPARTMENT OF REVENUE
33 For tax system modernization:
34 \$ 4,070,460
35 9. SECRETARY OF STATE

1 For the upgrade of cyberanalysis and cybersecurity
 2 technology:
 3 \$ 324,000

4 10. TREASURER OF STATE

5 a. For the purchase of software relating to investment
 6 tracking:
 7 \$ 192,000

8 b. For the purchase of software relating to banking
 9 reconciliations:
 10 \$ 228,000

11 Sec. 4. REVERSION. For purposes of section 8.33, unless
 12 specifically provided otherwise, unencumbered or unobligated
 13 moneys from an appropriation made in this division of this Act
 14 shall not revert but shall remain available for expenditure for
 15 the purposes designated until the close of the fiscal year that
 16 ends two years after the end of the fiscal year for which the
 17 appropriation is made. However, if the project or projects for
 18 which such appropriation was made are completed in an earlier
 19 fiscal year, unencumbered or unobligated moneys shall revert at
 20 the close of that same fiscal year.

21 DIVISION III

22 CHANGES TO PRIOR APPROPRIATIONS

23 Sec. 5. 2018 Iowa Acts, chapter 1162, section 4, as amended
 24 by 2022 Iowa Acts, chapter 1150, section 6, is amended to read
 25 as follows:

26 SEC. 4. REVERSION.

27 1. Except as provided in subsection 2, for purposes
 28 of section 8.33, unless specifically provided otherwise,
 29 unencumbered or unobligated moneys made from an appropriation
 30 in this division of this Act shall not revert but shall remain
 31 available for expenditure for the purposes designated until the
 32 close of the fiscal year that ends three years after the end of
 33 the fiscal year for which the appropriation is made. However,
 34 if the project or projects for which such appropriation was
 35 made are completed in an earlier fiscal year, unencumbered

1 or unobligated moneys shall revert at the close of that same
2 fiscal year.

3 2. a. For purposes of section 8.33, unless specifically
4 provided in paragraph "b" or otherwise, unencumbered or
5 unobligated moneys from an appropriation made in section 3,
6 subsection 4, of this division of this 2018 Iowa Act shall
7 not revert but shall remain available for expenditure for the
8 purposes designated until the close of the fiscal year that
9 ends four years after the end of the fiscal year for which
10 the appropriation is made, or until the project for which the
11 appropriation was made is completed, whichever is earlier.

12 b. For purposes of section 8.33, unencumbered or
13 unobligated moneys from an appropriation made for the fiscal
14 year that begins July 1, 2019, in section 3, subsection 4, of
15 this division of this 2018 Iowa Act shall not revert but shall
16 remain available for expenditure for the purposes designated
17 until the close of the fiscal year that ends five years after
18 the end of the fiscal year for which the appropriation is made,
19 or until the project for which the appropriation was made is
20 completed, whichever is earlier.

21 Sec. 6. 2021 Iowa Acts, chapter 167, section 1, subsection
22 16, is amended to read as follows:

23 16. LEGISLATIVE BRANCH

24 For costs associated with the repair and renovation of the
25 domes of the Iowa state capitol, and other Iowa state capitol
26 maintenance projects:

27 FY 2021-2022:

28 \$ 5,250,000

29 FY 2022-2023:

30 \$ 5,250,000

31 Sec. 7. 2021 Iowa Acts, chapter 167, section 2, as amended
32 by 2023 Iowa Acts, chapter 118, section 6, is amended to read
33 as follows:

34 SEC. 2. REVERSION.

35 1. Except as provided in subsection 2, for purposes

1 of section 8.33, unless specifically provided otherwise,
2 unencumbered or unobligated moneys from an appropriation made
3 in this division of this Act shall not revert but shall remain
4 available for expenditure for the purposes designated until the
5 close of the fiscal year that ends two years after the end of
6 the fiscal year for which the appropriation is made. However,
7 if the project or projects for which such appropriation was
8 made are completed in an earlier fiscal year, unencumbered
9 or unobligated moneys shall revert at the close of that same
10 fiscal year.

11 2. a. For purposes of section 8.33, unless specifically
12 provided otherwise, unencumbered or unobligated moneys from
13 an appropriation made in section 1, subsection 10, paragraph
14 "d", of this division of this 2021 Iowa Act, as amended by 2022
15 Iowa Acts, chapter 1150, section 11, shall not revert but shall
16 remain available for expenditure for the purposes designated
17 until the project for which the appropriation was made is
18 completed.

19 b. For purposes of section 8.33, unencumbered or
20 unobligated moneys from an appropriation made in section 1,
21 subsection 4, of this division of this 2021 Iowa Act, shall
22 not revert but shall remain available for expenditure for the
23 purposes designated until the close of the fiscal year that
24 ends three years after the end of the fiscal year for which
25 the appropriation is made, or until the project for which the
26 appropriation was made is completed, whichever is earlier.

27 c. For purposes of section 8.33, unencumbered or
28 unobligated moneys from an appropriation made in section 1,
29 subsection 16, of this division of this 2021 Iowa Act, as
30 amended by this 2024 Iowa Act, shall not revert but shall
31 remain available for expenditure for the purposes designated
32 until the close of the fiscal year that ends three years after
33 the end of the fiscal year for which the appropriation is made,
34 or until the project for which the appropriation was made is
35 completed, whichever is earlier.

1 Sec. 8. 2021 Iowa Acts, chapter 167, section 4, is amended
2 to read as follows:

3 SEC. 4. REVERSION.

4 1. For purposes of section 8.33, unless specifically
5 provided in subsection 2 or otherwise, unencumbered or
6 unobligated moneys from an appropriation made in this division
7 of this Act shall not revert but shall remain available for
8 expenditure for the purposes designated until the close of
9 the fiscal year that ends two years after the end of the
10 fiscal year for which the appropriation is made. However,
11 if the project or projects for which such appropriation was
12 made are completed in an earlier fiscal year, unencumbered
13 or unobligated moneys shall revert at the close of that same
14 fiscal year.

15 2. For purposes of section 8.33, unencumbered or
16 unobligated moneys from an appropriation made in section 3,
17 subsection 7, of this division of this 2021 Iowa Act, shall
18 not revert but shall remain available for expenditure for the
19 purposes designated until the close of the fiscal year that
20 ends three years after the end of the fiscal year for which
21 the appropriation was made, or until the project for which the
22 appropriation was made is completed, whichever is earlier.

23 Sec. 9. 2022 Iowa Acts, chapter 1150, section 2, is amended
24 to read as follows:

25 SEC. 2. REVERSION.

26 1. For purposes of section 8.33, unless specifically
27 provided in subsection 2 or otherwise, unencumbered or
28 unobligated moneys from an appropriation made in this division
29 of this Act shall not revert but shall remain available for
30 expenditure for the purposes designated until the close of
31 the fiscal year that ends two years after the end of the
32 fiscal year for which the appropriation is made. However,
33 if the project or projects for which such appropriation was
34 made are completed in an earlier fiscal year, unencumbered
35 or unobligated moneys shall revert at the close of that same

1 fiscal year.

2 2. For purposes of section 8.33, unencumbered or
3 unobligated moneys from an appropriation made in section 1,
4 subsection 4, of this division of this 2022 Iowa Act, shall
5 not revert but shall remain available for expenditure for the
6 purposes designated until the close of the fiscal year that
7 ends three years after the end of the fiscal year for which
8 the appropriation is made, or until the project for which the
9 appropriation was made is completed, whichever is earlier.

10 Sec. 10. EFFECTIVE DATE. This division of this Act, being
11 deemed of immediate importance, takes effect upon enactment.

12 DIVISION IV

13 MISCELLANEOUS PROVISIONS

14 Sec. 11. Section 8.57C, subsection 3, paragraph a,
15 subparagraph (3), Code 2024, is amended to read as follows:

16 (3) For the fiscal year beginning July 1, ~~2024~~ 2025, and for
17 each subsequent fiscal year thereafter, the sum of seventeen
18 million five hundred thousand dollars.

19 Sec. 12. Section 8.57C, subsection 3, Code 2024, is amended
20 by adding the following new paragraph:

21 NEW PARAGRAPH. 1. There is appropriated from the rebuild
22 Iowa infrastructure fund for the fiscal year beginning July 1,
23 2024, and ending June 30, 2025, the sum of twenty-one million
24 one hundred thirty-one thousand eight hundred seventy-three
25 dollars to the technology reinvestment fund, notwithstanding
26 section 8.57, subsection 5, paragraph "c".

27 Sec. 13. Section 159A.14, subsection 6, paragraph b,
28 subparagraph (2), Code 2024, is amended to read as follows:

29 (2) The amount of standard financial incentives awarded to
30 improve the tier I site is ninety percent of the actual cost
31 of making the improvement or ~~sixty-three~~ seventy-five thousand
32 ~~nine hundred~~ dollars, whichever is less.

33 Sec. 14. Section 159A.14, subsection 6, paragraph c,
34 subparagraph (2), Code 2024, is amended to read as follows:

35 (2) The amount of standard financial incentives awarded to

1 improve the tier II site is seventy-five percent of the actual
2 cost of making the improvements or ~~fifty-three~~ seventy-five
3 thousand ~~two hundred fifty~~ dollars, whichever is less.

4 Sec. 15. Section 159A.14, subsection 6, paragraph d,
5 subparagraph (2), Code 2024, is amended to read as follows:

6 (2) The amount of standard financial incentives awarded
7 to improve the tier III site is seventy percent of the actual
8 cost of making the improvement or ~~fifty~~ seventy-five thousand
9 dollars, whichever is less.

10 Sec. 16. Section 159A.16, subsection 3, paragraph a, Code
11 2024, is amended to read as follows:

12 a. For each fiscal year, not more than one million ~~two~~
13 seven hundred fifty thousand dollars shall be allocated to
14 support the renewable fuel infrastructure program for retail
15 motor fuel sites as provided in section 159A.14 to finance
16 the installation, replacement, or conversion of biodiesel
17 infrastructure as provided in that section.

18 Sec. 17. APPLICATION AMENDMENT FOR CORRECTIVE AMOUNT.

19 1. If on or after January 1, 2022, but before the effective
20 date of this division of this Act, a retail dealer was awarded
21 standard financial incentives under section 159A.14 to improve
22 a retail motor fuel site, based on the cost of installing,
23 replacing, or converting infrastructure capable of storing and
24 dispensing ethanol blended gasoline classified as E-85, the
25 retail dealer may file an amendment to the application for a
26 corrective amount with the department of agriculture and land
27 stewardship for decision by the renewable fuel infrastructure
28 board. The department shall assign the retail dealer's
29 application amendment priority status for decision by the
30 renewable fuel infrastructure board, and shall use the moneys
31 appropriated for awarding corrective amounts, as provided in
32 this Act, for such purposes.

33 2. A retail dealer shall not be eligible to file an
34 application amendment under subsection 1 if any of the
35 following apply:

H-8383 (Continued)

1 a. The retail dealer was awarded the standard financial
2 incentives to construct a new retail motor fuel site.

3 b. The retail dealer files the application amendment after
4 December 31, 2024.

5 3. A retail dealer must complete the improvement of a
6 retail motor fuel site using the standard financial incentives
7 awarded under subsection 1 according to rules adopted by the
8 department.

9 4. The application amendment's corrective amount shall not
10 exceed the difference between seventy-five thousand dollars and
11 the amount of standard financial incentives the applicant was
12 previously awarded.

13 5. A retail dealer shall not be awarded a corrective amount
14 under this section and financial incentives under section
15 159A.14 to improve the same infrastructure.>

H-8383 FILED APRIL 19, 2024
CONCURRED

HOUSE FILE 2691

H-8391

1 Amend the Senate amendment, H-8383, to House File 2691, as
2 amended, passed, and reprinted by the House, as follows:

3 1. Page 20, after line 15 by inserting:

4 <DIVISION ____

5 LEGISLATIVE SALARIES

6 Sec. ____ . Section 2.10, subsections 1, 2, and 8, Code 2024,
7 are amended to read as follows:

8 1. ~~Every~~ Subject to the annual adjustments provided in
9 subsection 8, every member of the general assembly except the
10 presiding officer of the senate, the speaker of the house,
11 the majority and minority floor leader of each house, and the
12 president pro tempore of the senate and speaker pro tempore
13 of the house shall receive an annual salary of ~~twenty-five~~
14 thirty-five thousand dollars for the year ~~2007~~ 2025 and
15 subsequent years while serving as a member of the general
16 assembly. In addition, each such member shall receive a per
17 diem, as defined in subsection 5, for expenses of office,
18 except travel, for each day the general assembly is in session
19 commencing with the first day of a legislative session and
20 ending with the day of final adjournment of each legislative
21 session as indicated by the journals of the house and senate,
22 except that if the length of the first regular session of
23 the general assembly exceeds one hundred ten calendar days
24 and the second regular session exceeds one hundred calendar
25 days, the payments shall be made only for one hundred ten
26 calendar days for the first session and one hundred calendar
27 days for the second session. Members from Polk county shall
28 receive an amount per day equal to three-fourths of the per
29 diem of the non-Polk county members. Each member shall receive
30 a three hundred dollar per month allowance for legislative
31 district constituency postage, travel, telephone costs, and
32 other expenses. Travel expenses shall be paid at the rate
33 established by section 8A.363 for actual travel in going to and
34 returning from the seat of government by the nearest traveled
35 route for not more than one time per week during a legislative

1 session unless the general assembly otherwise provides.

2 2. The Subject to the annual adjustments provided in
3 subsection 8, the speaker of the house, presiding officer of
4 the senate, and the majority and minority floor leader of each
5 house shall each receive an annual salary of ~~thirty-seven~~
6 ~~forty-seven~~ thousand five hundred dollars for the year 2007
7 2025 and subsequent years while serving in that capacity. The
8 Subject to the annual adjustments provided in subsection 8, the
9 president pro tempore of the senate and the speaker pro tempore
10 of the house shall receive an annual salary of ~~twenty-seven~~
11 ~~thirty-seven~~ thousand dollars for the year 2007 2025 and
12 subsequent years while serving in that capacity. Expense and
13 travel allowances shall be the same for the speaker of the
14 house and the presiding officer of the senate, the president
15 pro tempore of the senate and the speaker pro tempore of the
16 house, and the majority and minority leader of each house as
17 provided for other members of the general assembly.

18 8. Commencing upon the convening of the ~~Seventy-eighth~~
19 Ninety-first General Assembly in January ~~1999~~ 2026, and for
20 each calendar year thereafter, the annual salaries of members
21 and officers of the general assembly, as the annual salaries
22 existed during the preceding calendar year, shall be adjusted
23 by an amount equal to the average of the annual cost-of-living
24 pay adjustments negotiated for the members of the collective
25 bargaining units represented by the state police officers
26 council labor union, the American federation of state, county,
27 and municipal employees, and the Iowa united professionals for
28 the preceding fiscal year ~~beginning July 1, 1997. For the~~
29 ~~calendar year 2000, during the month of January, the annual~~
30 ~~salaries of members and officers of the general assembly shall~~
31 ~~be adjusted by an amount equal to the average of the annual~~
32 ~~cost-of-living pay adjustments received by the members of those~~
33 ~~collective bargaining units for the fiscal year beginning July~~
34 ~~1, 1998. The annual salaries determined for the members and~~
35 ~~officers as provided in this section for the calendar year 2000~~

1 ~~shall remain in effect for subsequent calendar years until~~
2 ~~otherwise provided by the general assembly.~~

3 Sec. _____. APPLICABILITY. The following apply upon the
4 convening of the Ninety-first General Assembly in January 2025:
5 The portion of the section of this division of this Act
6 amending section 2.10, subsections 1 and 2.

7 DIVISION ____

8 SALARIES OF STATEWIDE ELECTED EXECUTIVE OFFICIALS

9 Sec. _____. Section 7.8, Code 2024, is amended by striking the
10 section and inserting in lieu thereof the following:

11 **7.8 Salary — governor and lieutenant governor.**

12 1. Subject to the annual adjustments provided in subsection
13 3, the governor shall receive an annual salary of one hundred
14 forty thousand dollars, and the lieutenant governor shall
15 receive an annual salary of one hundred thirteen thousand two
16 hundred twelve dollars. Payment of expenses and any per diem
17 of the lieutenant governor shall be as fixed by the general
18 assembly.

19 2. The salaries of the governor and lieutenant governor
20 shall be paid from moneys appropriated to the office of the
21 governor and lieutenant governor pursuant to any Act of the
22 general assembly.

23 3. For the fiscal year beginning July 1, 2025, and for each
24 fiscal year thereafter, the annual salaries of the governor and
25 lieutenant governor, as the annual salaries existed during the
26 preceding fiscal year, shall be adjusted by an amount equal
27 to the average of the annual cost-of-living pay adjustments
28 negotiated for the members of the collective bargaining
29 units represented by the state police officers council labor
30 union, the American federation of state, county, and municipal
31 employees, and the Iowa united professionals for the preceding
32 fiscal year.

33 Sec. _____. Section 9.5, Code 2024, is amended by striking the
34 section and inserting in lieu thereof the following:

35 **9.5 Salary.**

H-8391 (Continued)

1 1. Subject to the annual adjustments provided in subsection
2 3, the secretary of state shall receive an annual salary of one
3 hundred thirteen thousand two hundred twelve dollars.

4 2. The salary of the secretary of state shall be paid from
5 moneys appropriated to the office of the secretary of state
6 pursuant to any Act of the general assembly.

7 3. For the fiscal year beginning July 1, 2025, and for
8 each fiscal year thereafter, the annual adjusted salary of the
9 secretary of state shall be adjusted as described in section
10 7.8, subsection 3.

11 Sec. _____. Section 11.30, Code 2024, is amended by striking
12 the section and inserting in lieu thereof the following:

13 **11.30 Salary.**

14 1. Subject to the annual adjustments provided in subsection
15 3, the auditor of state shall receive an annual salary of one
16 hundred thirteen thousand two hundred twelve dollars.

17 2. The salary of the auditor of state shall be paid from
18 moneys appropriated to the office of the auditor of state
19 pursuant to any Act of the general assembly.

20 3. For the fiscal year beginning July 1, 2025, and for
21 each fiscal year thereafter, the annual adjusted salary of the
22 auditor of state shall be adjusted as described in section 7.8,
23 subsection 3.

24 Sec. _____. Section 12.18, Code 2024, is amended by striking
25 the section and inserting in lieu thereof the following:

26 **12.18 Salary.**

27 1. Subject to the annual adjustments provided in subsection
28 3, the treasurer of state shall receive an annual salary of one
29 hundred thirteen thousand two hundred twelve dollars.

30 2. The salary of the treasurer of state shall be paid from
31 moneys appropriated to the office of the treasurer of state
32 pursuant to any Act of the general assembly.

33 3. For the fiscal year beginning July 1, 2025, and for
34 each fiscal year thereafter, the annual adjusted salary of the
35 treasurer of state shall be adjusted as described in section

1 7.8, subsection 3.

2 Sec. _____. Section 13.9, Code 2024, is amended by striking
3 the section and inserting in lieu thereof the following:

4 **13.9 Salary.**

5 1. Subject to the annual adjustments provided in subsection
6 3, the attorney general shall receive an annual salary of one
7 hundred thirty-three thousand six hundred sixty-nine dollars.

8 2. The salary of the attorney general shall be paid from
9 moneys appropriated to the department of justice pursuant to
10 any Act of the general assembly.

11 3. For the fiscal year beginning July 1, 2025, and for
12 each fiscal year thereafter, the annual adjusted salary of the
13 attorney general shall be adjusted as described in section 7.8,
14 subsection 3.

15 4. The salaries of the chief deputy attorney general and
16 other deputy and assistant attorneys general shall be such as
17 may be fixed by law.

18 Sec. _____. Section 159.19, Code 2024, is amended by striking
19 the section and inserting in lieu thereof the following:

20 **159.19 Salary.**

21 1. Subject to the annual adjustments provided in subsection
22 3, the secretary of agriculture shall receive an annual salary
23 of one hundred thirteen thousand two hundred twelve dollars.

24 2. The salary of the secretary of agriculture shall be paid
25 from moneys appropriated to the department pursuant to any Act
26 of the general assembly.

27 3. For the fiscal year beginning July 1, 2025, and for
28 each fiscal year thereafter, the annual adjusted salary for
29 the secretary of agriculture shall be adjusted as described in
30 section 7.8, subsection 3.

31 Sec. _____. EFFECTIVE DATE. This division of this Act takes
32 effect June 21, 2024.>

33 _____. Title page, line 1, by striking <and> and inserting
34 <state finances by>

35 _____. Title page, line 4, by striking <incentives, and

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1 including effective date> and inserting <incentives and
2 salaries of state elected officials, and including effective
3 date and applicability>>
4 2. By renumbering as necessary.

By P. THOMPSON of Boone

[H-8391](#) FILED APRIL 19, 2024
WITHDRAWN

HOUSE FILE 2693

H-8376

1 Amend the amendment, H-8367, to House File 2693, as follows:

2 1. By striking page 1, line 1, through page 21, line 33, and
3 inserting:

4 <Amend House File 2693, as follows:

5 1. By striking everything after the enacting clause and
6 inserting:

7 <DIVISION I

8 FY 2024-2025 APPROPRIATIONS

9 Section 1. DEPARTMENT OF JUSTICE.

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

15 a. For the general office of attorney general for
16 salaries, support, maintenance, and miscellaneous purposes,
17 including the prosecuting attorneys training program, matching
18 funds for federal violence against women grant programs,
19 victim assistance grants, the office of drug control policy
20 prosecuting attorney program, and odometer fraud enforcement,
21 and for not more than the following full-time equivalent
22 positions:

23 \$ 10,539,176

24 FTEs 234.00

25 As a condition of receiving the appropriation provided
26 in this lettered paragraph, the department of justice shall
27 maintain a record of the estimated time incurred representing
28 each agency or department.

29 The general office of attorney general may temporarily
30 exceed and draw more than the amount appropriated in this
31 lettered paragraph and incur a negative cash balance as long
32 as there are receivables equal to or greater than the negative
33 balances and the amount appropriated in this lettered paragraph
34 is not exceeded at the close of the fiscal year.

35 b. For victim assistance grants:

1 \$ 10,000,000

2 The moneys appropriated in this lettered paragraph shall be
3 used to provide grants to care providers providing services to
4 crime victims of human trafficking, domestic abuse, rape, or
5 sexual assault. The victim compensation fund established in
6 section 915.94 shall be used to provide or reimburse victims
7 of sexual assault with emergency contraception or other health
8 care treatment, including abortion, as requested by the victim.

9 The balance of the victim compensation fund established
10 in section 915.94 may be used to provide salary and support
11 of not more than 24.00 full-time equivalent positions and to
12 provide maintenance for the victim compensation functions
13 of the department of justice. In addition to the full-time
14 equivalent positions authorized pursuant to this paragraph,
15 7.00 full-time equivalent positions are authorized and shall
16 be used by the department of justice to employ one accountant
17 and four program planners. The department of justice may
18 employ the additional 7.00 full-time equivalent positions
19 authorized pursuant to this paragraph that are in excess of the
20 number of full-time equivalent positions authorized only if
21 the department of justice receives sufficient federal moneys
22 to maintain employment for the additional full-time equivalent
23 positions during the current fiscal year. The department
24 of justice shall only employ the additional 7.00 full-time
25 equivalent positions in succeeding fiscal years if sufficient
26 federal moneys are received during each of those succeeding
27 fiscal years.

28 The department of justice shall transfer at least \$150,000
29 from the victim compensation fund established in section 915.94
30 to the victim assistance grant program established in section
31 13.31.

32 The office of the attorney general shall publicly publish
33 and also submit to the general assembly any reports prepared
34 by the office concerning the victim assistance program, under
35 section 13.31, and the victim assistance grant program, under

1 section 13.32. The reports shall be published within three
2 months of being completed, or by the end of the fiscal year,
3 whichever is shorter. The reports shall include an itemization
4 of services provided and expenditures made under the programs.

5 Notwithstanding section 8.33, moneys appropriated in this
6 lettered paragraph that remain unencumbered or unobligated at
7 the 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 c. For legal services for persons in poverty grants as
11 provided in section 13.34:

12 \$ 2,634,601

13 d. To improve the department of justice's cybersecurity and
14 technology infrastructure:

15 \$ 202,060

16 2. a. The department of justice, in submitting budget
17 estimates for the fiscal year beginning July 1, 2025, pursuant
18 to section 8.23, shall include a report of funding from sources
19 other than amounts appropriated directly from the general fund
20 of the state to the department of justice or to the office of
21 consumer advocate. These funding sources shall include but
22 are not limited to reimbursements from other state agencies,
23 commissions, boards, or similar entities, and reimbursements
24 from special funds or internal accounts within the department
25 of justice. The department of justice shall also report actual
26 reimbursements for the fiscal year beginning July 1, 2023,
27 and actual and expected reimbursements for the fiscal year
28 beginning July 1, 2024.

29 b. The department of justice shall include the report
30 required under paragraph "a", as well as information regarding
31 any revisions occurring as a result of reimbursements actually
32 received or expected at a later date, in a report to the
33 general assembly. The department of justice shall submit the
34 report on or before January 15, 2025.

35 3. a. The department of justice shall fully reimburse

1 the costs and necessary related expenses incurred by the Iowa
2 law enforcement academy to continue to employ one additional
3 instructor position who shall provide training for human
4 trafficking-related issues throughout the state.

5 b. The department of justice shall obtain the moneys
6 necessary to reimburse the Iowa law enforcement academy to
7 employ such an instructor from unrestricted moneys from either
8 the victim compensation fund established in section 915.94 or
9 the human trafficking victim fund established in section 915.95
10 or the human trafficking enforcement fund established in 2015
11 Iowa Acts, chapter 138, section 141.

12 Sec. 2. OFFICE OF CONSUMER ADVOCATE. There is appropriated
13 from the commerce revolving fund created in section 546.12 to
14 the office of consumer advocate of the department of justice
15 for the fiscal year beginning July 1, 2024, and ending June 30,
16 2025, the following amount, or so much thereof as is necessary,
17 to be used for the purposes designated:

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

21	\$	3,450,713
22	FTEs	18.00

23 The office of consumer advocate shall include in its charges
24 assessed or revenues generated an amount sufficient to cover
25 the amount stated in its appropriation and any state-assessed
26 indirect costs determined by the department of administrative
27 services.

28 Sec. 3. DEPARTMENT OF CORRECTIONS — FACILITIES.

29 1. There is appropriated from the general fund of the state
30 to the department of corrections for the fiscal year beginning
31 July 1, 2024, and ending June 30, 2025, the following amounts,
32 or so much thereof as is necessary, to be used for the purposes
33 designated:

34 a. For the operation of the Fort Madison correctional
35 facility, including salaries, support, maintenance, and

H-8376 (Continued)

1 miscellaneous purposes:
2 \$ 45,522,762
3 b. For the operation of the Anamosa correctional facility,
4 including salaries, support, maintenance, and miscellaneous
5 purposes:
6 \$ 38,887,065
7 c. For the operation of the Oakdale correctional facility,
8 including salaries, support, maintenance, and miscellaneous
9 purposes:
10 \$ 57,703,792
11 d. For the Oakdale correctional facility for
12 department-wide institutional pharmaceuticals and miscellaneous
13 purposes:
14 \$ 9,925,417
15 e. For the operation of the Newton correctional facility,
16 including salaries, support, maintenance, and miscellaneous
17 purposes:
18 \$ 31,522,181
19 f. For the operation of the Mount Pleasant correctional
20 facility, including salaries, support, maintenance, and
21 miscellaneous purposes:
22 \$ 29,729,489
23 g. For the operation of the Rockwell City correctional
24 facility, including salaries, support, maintenance, and
25 miscellaneous purposes:
26 \$ 11,364,524
27 h. For the operation of the Clarinda correctional facility,
28 including salaries, support, maintenance, and miscellaneous
29 purposes:
30 \$ 28,625,610
31 Moneys received by the department of corrections as
32 reimbursement for services provided to the Clarinda youth
33 corporation are appropriated to the department and shall be
34 used for the purpose of operating the Clarinda correctional
35 facility.

1 i. For the operation of the Mitchellville correctional
2 facility, including salaries, support, maintenance, and
3 miscellaneous purposes:
4 \$ 25,512,183

5 j. For the operation of the Fort Dodge correctional
6 facility, including salaries, support, maintenance, and
7 miscellaneous purposes:
8 \$ 33,279,423

9 k. For reimbursement of counties for temporary confinement
10 of prisoners, as provided in sections 901.7, 904.908, and
11 906.17, and for offenders confined pursuant to section 904.513:
12 \$ 1,345,319

13 1. For federal prison reimbursement, reimbursements for
14 out-of-state placements, and miscellaneous contracts:
15 \$ 234,411

16 2. The department of corrections shall use moneys
17 appropriated in subsection 1 to continue to contract for the
18 services of a Muslim imam and a Native American spiritual
19 leader.

20 Sec. 4. DEPARTMENT OF CORRECTIONS — ADMINISTRATION. There
21 is appropriated from the general fund of the state to the
22 department of corrections for the fiscal year beginning July
23 1, 2024, and ending June 30, 2025, the following amounts, or
24 so much thereof as is necessary, to be used for the purposes
25 designated:

26 1. For general administration, including salaries and the
27 adjustment of salaries throughout the department, support,
28 maintenance, employment of an education director to administer
29 a centralized education program for the correctional system,
30 and miscellaneous purposes:
31 \$ 12,662,297

32 a. It is the intent of the general assembly that \$5,000,000
33 of moneys appropriated in this subsection be used for
34 across-the-board salary increases for correctional officers
35 and nurses employed by the department of corrections to be

1 competitive with pay in surrounding states.

2 b. It is the intent of the general assembly that each
3 lease negotiated by the department of corrections with a
4 private corporation for the purpose of providing private
5 industry employment of inmates in a correctional institution
6 shall prohibit the private corporation from utilizing inmate
7 labor for partisan political purposes for any person seeking
8 election to public office in this state and that a violation
9 of this requirement shall result in a termination of the lease
10 agreement.

11 c. It is the intent of the general assembly that as a
12 condition of receiving the appropriation provided in this
13 subsection the department of corrections shall not enter into
14 a lease or contractual agreement pursuant to section 904.809
15 with a private corporation for the use of building space for
16 the purpose of providing inmate employment without providing
17 that the terms of the lease or contract establish safeguards to
18 restrict, to the greatest extent feasible, access by inmates
19 working for the private corporation to personal identifying
20 information of citizens.

21 d. Of the moneys appropriated in this subsection, \$586,966
22 is allocated to employ 5.00 additional full-time equivalent
23 positions to improve the management and oversight of the
24 department of corrections' central office.

25 2. For educational programs for inmates at state penal
26 institutions:

27 \$ 2,608,109

28 a. To maximize the funding for educational programs,
29 the department shall establish guidelines and procedures to
30 prioritize the availability of educational and vocational
31 training for inmates based upon the goal of facilitating an
32 inmate's successful release from the correctional institution.

33 b. The director of the department of corrections may
34 transfer moneys from Iowa prison industries and the canteen
35 operating funds established pursuant to section 904.310, for

1 use in educational programs for inmates.

2 c. Notwithstanding section 8.33, moneys appropriated in
3 this subsection that remain unencumbered or unobligated at the
4 close of the fiscal year shall not revert but shall remain
5 available to be used only for the purposes designated in this
6 subsection until the close of the succeeding fiscal year.

7 3. For the development and operation of the Iowa corrections
8 offender network (ICON) data system:

9 \$ 2,000,000

10 4. For offender mental health and substance abuse
11 treatment:

12 \$ 28,065

13 5. For department-wide duties, including operations, costs,
14 and miscellaneous purposes:

15 \$ 8,654,633

16 Sec. 5. JUDICIAL DISTRICT DEPARTMENTS OF CORRECTIONAL
17 SERVICES.

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

24 a. For the first judicial district department of
25 correctional services:

26 \$ 16,826,981

27 It is the intent of the general assembly that the first
28 judicial district department of correctional services maintains
29 the drug courts operated by the district department.

30 b. For the second judicial district department of
31 correctional services:

32 \$ 13,637,109

33 It is the intent of the general assembly that the second
34 judicial district department of correctional services maintains
35 two drug courts to be operated by the district department.

1 c. For the third judicial district department of
2 correctional services:
3 \$ 8,615,128
4 d. For the fourth judicial district department of
5 correctional services:
6 \$ 6,465,898
7 e. For the fifth judicial district department of
8 correctional services, including funding for electronic
9 monitoring devices for use on a statewide basis:
10 \$ 24,328,291
11 It is the intent of the general assembly that the fifth
12 judicial district department of correctional services maintains
13 the drug court operated by the district department.
14 f. For the sixth judicial district department of
15 correctional services:
16 \$ 17,128,661
17 It is the intent of the general assembly that the sixth
18 judicial district department of correctional services maintains
19 the drug court operated by the district department.
20 g. For the seventh judicial district department of
21 correctional services:
22 \$ 10,671,655
23 It is the intent of the general assembly that the seventh
24 judicial district department of correctional services maintains
25 the drug court operated by the district department.
26 h. For the eighth judicial district department of
27 correctional services:
28 \$ 10,001,148
29 2. Each judicial district department of correctional
30 services, within the moneys available, shall continue programs
31 and plans established within that district to provide for
32 intensive supervision, sex offender treatment, diversion of
33 low-risk offenders to the least restrictive sanction available,
34 job development, and expanded use of intermediate criminal
35 sanctions.

1 3. Each judicial district department of correctional
2 services shall provide alternatives to prison consistent with
3 chapter 901B. The alternatives to prison shall ensure public
4 safety while providing maximum rehabilitation to the offender.
5 A judicial district department of correctional services may
6 also establish a day program.

7 4. The office of drug control policy of the department
8 of public safety shall consider federal grants made to the
9 department of corrections for the benefit of each of the eight
10 judicial district departments of correctional services as local
11 government grants, as defined pursuant to federal regulations.

12 5. The department of corrections shall continue to contract
13 with a judicial district department of correctional services to
14 provide for the rental of electronic monitoring equipment which
15 shall be available statewide.

16 6. The public safety assessment shall not be utilized in
17 pretrial hearings when determining whether to detain or release
18 a defendant before trial until such time the use of the public
19 safety assessment has been specifically authorized by the
20 general assembly.

21 Sec. 6. DEPARTMENT OF CORRECTIONS — REALLOCATION OF
22 APPROPRIATIONS. Notwithstanding section 8.39, within the
23 moneys appropriated in this division of this Act to the
24 department of corrections, the department may reallocate the
25 moneys appropriated and allocated as necessary to best fulfill
26 the needs of the correctional institutions, administration
27 of the department, and the judicial district departments of
28 correctional services. However, in addition to complying with
29 the requirements of sections 904.116 and 905.8 and providing
30 notice to the legislative services agency, the department
31 of corrections shall also provide notice to the department
32 of management, prior to the effective date of the revision
33 or reallocation of an appropriation made pursuant to this
34 section. The department of corrections shall not reallocate an
35 appropriation or allocation for the purpose of eliminating any

1 program.

2 Sec. 7. INTENT — REPORTS.

3 1. The department of corrections, in cooperation with
4 townships, the Iowa cemetery associations, and other nonprofit
5 or governmental entities, may use inmate labor during the
6 fiscal year beginning July 1, 2024, to restore or preserve
7 rural cemeteries and historical landmarks. The department, in
8 cooperation with the counties, may also use inmate labor to
9 clean up roads, major water sources, and other water sources
10 around the state.

11 2. By January 15, 2025, the department shall provide an
12 annual status report regarding private-sector employment to
13 the general assembly. The report shall include the number
14 of offenders employed in the private sector, the combined
15 number of hours worked by the offenders, the total amount of
16 allowances, and the distribution of allowances pursuant to
17 section 904.702, including any moneys deposited in the general
18 fund of the state.

19 Sec. 8. ELECTRONIC MONITORING REPORT. The department of
20 corrections shall submit a report on electronic monitoring
21 to the general assembly by January 15, 2025. The report
22 shall specifically address the number of persons being
23 electronically monitored and break down the number of persons
24 being electronically monitored by offense committed. The
25 report shall also include a comparison of any data from the
26 prior fiscal year with the current fiscal year.

27 Sec. 9. STATE AGENCY PURCHASES FROM PRISON INDUSTRIES.

28 1. As used in this section, unless the context otherwise
29 requires, "state agency" means the government of the state
30 of Iowa, including but not limited to all executive branch
31 departments, agencies, boards, bureaus, and commissions, the
32 judicial branch, the general assembly and all legislative
33 agencies, institutions within the purview of the state board of
34 regents, and any corporation whose primary function is to act
35 as an instrumentality of the state.

1 2. State agencies are encouraged to purchase products from
2 Iowa state industries, as defined in section 904.802, when
3 purchases are required and the products are available from
4 Iowa state industries. State agencies shall obtain bids from
5 Iowa state industries for purchases of office furniture during
6 the fiscal year beginning July 1, 2024, exceeding \$5,000 or
7 in accordance with applicable administrative rules related to
8 purchases for the agency.

9 Sec. 10. IOWA LAW ENFORCEMENT ACADEMY.

10 1. There is appropriated from the general fund of the
11 state to the Iowa law enforcement academy for the fiscal year
12 beginning July 1, 2024, and ending June 30, 2025, the following
13 amount, or so much thereof as is necessary, to be used for the
14 purposes designated:

15 a. For salaries, support, maintenance, and miscellaneous
16 purposes, including jailer training and technical assistance,
17 and for not more than the following full-time equivalent
18 positions:

19	\$	2,904,407
20	FTEs	30.25

21 b. The Iowa law enforcement academy may temporarily exceed
22 and draw more than the amount appropriated in this subsection
23 and incur a negative cash balance as long as there are
24 receivables equal to or greater than the negative balance and
25 the amount appropriated in this subsection is not exceeded at
26 the close of the fiscal year.

27 c. For tuition assistance for law enforcement officers
28 attending a regional law enforcement academy to be divided
29 among the regional law enforcement academies in proportion to
30 class size:

31	\$	250,000
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32 2. The Iowa law enforcement academy may select at least
33 five automobiles of the department of public safety, division
34 of state patrol, prior to turning over the automobiles to
35 the department of administrative services to be disposed

1 of by public auction, and the Iowa law enforcement academy
2 may exchange any automobile owned by the academy for each
3 automobile selected if the selected automobile is used in
4 training law enforcement officers at the academy. However, any
5 automobile exchanged by the academy shall be substituted for
6 the selected vehicle of the department of public safety and
7 sold by public auction with the receipts being deposited in the
8 depreciation fund maintained pursuant to section 8A.365 to the
9 credit of the department of public safety, division of state
10 patrol.

11 3. The Iowa law enforcement academy shall provide training
12 for domestic abuse and human trafficking-related issues
13 throughout the state. The training shall be offered at no
14 cost to the attendees and the training shall not replace any
15 existing domestic abuse or human trafficking training offered
16 by the academy.

17 Sec. 11. STATE PUBLIC DEFENDER.

18 1. There is appropriated from the general fund of the state
19 to the office of the state public defender of the department
20 of inspections, appeals, and licensing 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 a. For salaries, support, maintenance, and miscellaneous
25 purposes, and for not more than the following full-time
26 equivalent positions:

27 \$ 33,477,894
28 FTEs 253.00

29 b. For payments on behalf of eligible adults and juveniles
30 from the indigent defense fund, in accordance with section
31 815.11:

32 \$ 43,606,374

33 2. Moneys received by the office of the state public
34 defender pursuant to Tit. IV-E of the federal Social Security
35 Act remaining unencumbered and unobligated at the end of the

1 fiscal year shall not revert but shall be transferred to the
2 Tit. IV-E juvenile justice improvement fund created in 2022
3 Iowa Acts, chapter 1146, section 11, subsection 3, to remain
4 available for expenditure by the office of the state public
5 defender in succeeding fiscal years for the purposes allowed by
6 Tit. IV-E of the federal Social Security Act.

7 Sec. 12. BOARD OF PAROLE. There is appropriated from the
8 general fund of the state to the board of parole for the fiscal
9 year beginning July 1, 2024, and ending June 30, 2025, the
10 following amount, or so much thereof as is necessary, to be
11 used for the purposes designated:

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

15	\$	1,545,114
16	FTEs	11.00

17 Sec. 13. DEPARTMENT OF PUBLIC DEFENSE.

18 1. There is appropriated from the general fund of the
19 state to the department of public defense, 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 the
22 purposes designated:

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

26	\$	7,211,221
27	FTEs	248.00

28 2. The department of public defense may temporarily exceed
29 and draw more than the amount appropriated in this section and
30 incur a negative cash balance as long as there are receivables
31 of federal funds equal to or greater than the negative balance
32 and the amount appropriated in this section is not exceeded at
33 the close of the fiscal year.

34 Sec. 14. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY
35 MANAGEMENT.

H-8376 (Continued)

1 1. There is appropriated from the general fund of the state
2 to the department of homeland security and emergency management
3 for the fiscal year beginning July 1, 2024, and ending June 30,
4 2025, the following amount, or so much thereof as is necessary,
5 to be used for the purposes designated:

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

9	\$	2,442,595
10	FTEs	25.44

11 2. The department of homeland security and emergency
12 management may temporarily exceed and draw more than the amount
13 appropriated in this section and incur a negative cash balance
14 as long as there are receivables of federal funds equal to or
15 greater than the negative balance and the amount appropriated
16 in this section is not exceeded at the close of the fiscal
17 year.

18 Sec. 15. DEPARTMENT OF PUBLIC SAFETY. There is appropriated
19 from the general fund of the state to the department of public
20 safety for the fiscal year beginning July 1, 2024, and ending
21 June 30, 2025, the following amounts, or so much thereof as is
22 necessary, to be used for the purposes designated:

23 1. For administrative functions, including salaries and the
24 adjustment of salaries throughout the department, the criminal
25 justice information system, and for not more than the following
26 full-time equivalent positions:

27	\$	7,092,910
28	FTEs	48.00

29 2. For the division of criminal investigation, including
30 the state's contribution to the peace officers' retirement,
31 accident, and disability system provided in chapter 97A in the
32 amount of the state's normal contribution rate, as defined in
33 section 97A.8, multiplied by the salaries for which the moneys
34 are appropriated, to meet federal fund matching requirements,
35 and for not more than the following full-time equivalent

H-8376 (Continued)

1 positions:

2 \$ 21,189,769
3 FTEs 180.00

4 3. For the criminalistics laboratory fund created in
5 section 691.9:

6 \$ 650,000

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

12 4. a. For the division of narcotics enforcement, including
13 the state's contribution to the peace officers' retirement,
14 accident, and disability system provided in chapter 97A in the
15 amount of the state's normal contribution rate, as defined in
16 section 97A.8, multiplied by the salaries for which the moneys
17 are appropriated, to meet federal fund matching requirements,
18 and for not more than the following full-time equivalent
19 positions:

20 \$ 9,243,545
21 FTEs 67.00

22 The division of narcotics enforcement is authorized an
23 additional 1.00 full-time equivalent position pursuant to
24 this lettered paragraph that is in excess of the number of
25 full-time equivalent positions authorized for the previous
26 fiscal year only if the division of narcotics enforcement
27 receives sufficient federal moneys to maintain employment
28 for the additional full-time equivalent position during the
29 current fiscal year. The division of narcotics enforcement
30 shall only employ the additional full-time equivalent position
31 in succeeding fiscal years if sufficient federal moneys are
32 received during each of those succeeding fiscal years.

33 b. For the division of narcotics enforcement for undercover
34 purchases:

35 \$ 209,042

1 5. For the division of state fire marshal, for fire
2 protection services as provided through the state fire service
3 and emergency response council as created in the department,
4 and for the state's contribution to the peace officers'
5 retirement, accident, and disability system provided in chapter
6 97A in the amount of the state's normal contribution rate,
7 as defined in section 97A.8, multiplied by the salaries for
8 which the moneys are appropriated, and for not more than the
9 following full-time equivalent positions:

10 \$ 3,418,466
11 FTEs 21.00

12 6. For the division of state patrol, for salaries, support,
13 maintenance, workers' compensation costs, and miscellaneous
14 purposes, including the state's contribution to the peace
15 officers' retirement, accident, and disability system provided
16 in chapter 97A in the amount of the state's normal contribution
17 rate, as defined in section 97A.8, multiplied by the salaries
18 for which the moneys are appropriated, and for not more than
19 the following full-time equivalent positions:

20 \$ 90,056,257
21 FTEs 613.00

22 It is the intent of the general assembly that members of the
23 state patrol be assigned to patrol the highways and roads in
24 lieu of assignments for inspecting school buses for the school
25 districts.

26 7. For deposit in the sick leave benefits fund established
27 in section 80.42 for all departmental employees eligible to
28 receive benefits for accrued sick leave under the collective
29 bargaining agreement:

30 \$ 279,517

31 8. For costs associated with the training and equipment
32 needs of volunteer fire fighters:

33 \$ 6,075,520

34 It is the intent of the general assembly that \$5,000,000
35 of the moneys appropriated in this subsection be used for

1 providing grants for necessary radio upgrades for rural
2 volunteer fire fighters and emergency medical services.

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

8 9. For the public safety interoperable and broadband
9 communications fund established in section 80.44:

10 \$ 115,661

11 10. For the office to combat human trafficking established
12 pursuant to section 80.45, including salaries, support,
13 maintenance, and miscellaneous purposes, and for not more than
14 the following full-time equivalent positions:

15 \$ 200,742

16 FTEs 2.00

17 11. For department-wide duties, including operations,
18 costs, and miscellaneous purposes:

19 \$ 5,149,789

20 12. For deposit in the public safety equipment fund
21 established in section 80.48 for the purchase, maintenance, and
22 replacement of equipment used by the department:

23 \$ 2,500,000

24 13. For the office of drug control policy, for salaries,
25 support, maintenance, and miscellaneous purposes, including
26 statewide coordination of the drug abuse resistance education
27 (D.A.R.E) programs or other similar programs, and for not more
28 than the following full-time equivalent positions:

29 \$ 249,219

30 FTEs 4.00

31 Notwithstanding section 8.39, the department of public
32 safety may reallocate moneys appropriated in this section
33 as necessary to best fulfill the needs provided for in the
34 appropriation. However, the department shall not reallocate
35 moneys appropriated to the department in this section unless

1 notice of the reallocation is given to the legislative services
2 agency and the department of management prior to the effective
3 date of the reallocation. The notice shall include information
4 regarding the rationale for reallocating the moneys. The
5 department shall not reallocate moneys appropriated in this
6 section for the purpose of eliminating any program.

7 Sec. 16. GAMING ENFORCEMENT.

8 1. There is appropriated from the gaming enforcement
9 revolving fund created in section 80.43 to the department of
10 public safety for the fiscal year beginning July 1, 2024, and
11 ending June 30, 2025, the following amount, or so much thereof
12 as is necessary, to be used for the purposes designated:

13 For any direct support costs for agents and officers of
14 the division of criminal investigation's excursion gambling
15 boat, gambling structure, and racetrack enclosure enforcement
16 activities, including salaries, support, maintenance, and
17 miscellaneous purposes, and for not more than the following
18 full-time equivalent positions:

19	\$ 11,442,487
20	FTEs 65.00

21 2. For each additional license to conduct gambling games on
22 an excursion gambling boat, gambling structure, or racetrack
23 enclosure issued during the fiscal year beginning July 1, 2024,
24 there is appropriated from the gaming enforcement revolving
25 fund to the department of public safety for the fiscal year
26 beginning July 1, 2024, and ending June 30, 2025, an additional
27 amount of not more than \$300,000 to be used for full-time
28 equivalent positions.

29 3. The department of public safety, with the approval of the
30 department of management, may employ no more than three special
31 agents for each additional riverboat or gambling structure
32 regulated after July 1, 2025, and three special agents for
33 each racing facility which becomes operational during the
34 fiscal year which begins July 1, 2025. Positions authorized
35 in this subsection are in addition to the full-time equivalent

1 positions otherwise authorized in this section.

2 Sec. 17. DEPARTMENT OF HOMELAND SECURITY AND EMERGENCY
3 MANAGEMENT. There is appropriated from the 911 emergency
4 communications fund created in section 34A.7A to the department
5 of homeland security and emergency management for the fiscal
6 year beginning July 1, 2024, and ending June 30, 2025, the
7 following amount, or so much thereof as is necessary, to be
8 used for the purposes designated:

9 For implementation, support, and maintenance of the
10 functions of the administrator and program manager under
11 chapter 34A and to employ the auditor of state to perform an
12 annual audit of the 911 emergency communications fund:
13 \$ 300,000

14 Sec. 18. CONSUMER EDUCATION AND LITIGATION — FARM
15 MEDIATION AND PROSECUTIONS, APPEALS, AND CLAIMS.
16 Notwithstanding section 714.16C, there is appropriated from the
17 consumer education and litigation fund to the department of
18 justice for the fiscal year beginning July 1, 2024, and ending
19 June 30, 2025, the following amounts, or so much thereof as is
20 necessary, to be used for the purposes designated:

21 1. For farm mediation services as specified in section
22 13.13, subsection 2:
23 \$ 300,000

24 2. For salaries, support, maintenance, and miscellaneous
25 purposes for criminal prosecutions, criminal appeals, and
26 performing duties pursuant to chapter 669:
27 \$ 2,000,000

28 DIVISION II

29 IOWA LAW ENFORCEMENT ACADEMY

30 Sec. 19. Section 80B.11B, subsection 2, paragraph c, Code
31 2024, is amended to read as follows:

32 c. For a candidate sponsored by a political subdivision
33 and hired by the political subdivision, to the political
34 subdivision, one-third of the total cost, ~~to the candidate,~~
35 ~~one-third of the total cost,~~ and to the state, the remainder of

1 the total cost. ~~The political subdivision may pay for all or a~~
2 ~~portion of the candidate's share of the costs.~~

3 DIVISION III

4 INDIGENT DEFENSE

5 Sec. 20. Section 815.7, subsection 8, Code 2024, is amended
6 to read as follows:

7 8. For appointments made on or after July 1, 2023, through
8 June 30, 2024, the reasonable compensation shall be calculated
9 on the basis of eighty-three dollars per hour for class
10 "A" felonies, seventy-eight dollars per hour for class "B"
11 felonies, and seventy-three dollars per hour for all other
12 cases.

13 Sec. 21. Section 815.7, Code 2024, is amended by adding the
14 following new subsection:

15 NEW SUBSECTION. 8A. For appointments made on or after
16 July 1, 2024, the reasonable compensation shall be calculated
17 on the basis of eighty-six dollars per hour for class "A"
18 felonies, eighty-one dollars per hour for class "B" felonies,
19 and seventy-six dollars per hour for all other cases.

20 Sec. 22. Section 815.7A, subsection 1, Code 2024, is amended
21 to read as follows:

22 1. Compensation for time spent by an attorney or guardian
23 ad litem traveling outside of the attorney's or guardian ad
24 litem's county of domicile is payable when the travel is
25 reasonable and necessary to represent the indigent client and
26 shall be calculated at a rate of thirty-five dollars per hour.
27 Compensation for travel for a court proceeding other than a
28 trial or other contested proceeding shall only be paid if the
29 attorney or guardian ad litem files a motion for a remote
30 hearing and the motion is denied. This section does not affect
31 any allowable compensation for time spent traveling already
32 compensated pursuant to any other applicable provision of law.
33 The hours compensated for travel outside the county of domicile
34 shall not apply to a cap on the maximum work hours that the
35 attorney or guardian ad litem may be subject to.

1 DIVISION IV
2 ATTORNEY GENERAL — ANTITRUST FUND — DEPARTMENT OF JUSTICE
3 LITIGATION

4 Sec. 23. DEPARTMENT OF JUSTICE LITIGATION FUNDS.
5 Notwithstanding sections 553.19 and 714.16C, for the fiscal
6 year beginning July 1, 2024, and ending June 30, 2025, any
7 moneys not otherwise appropriated from the antitrust fund
8 created in section 553.19 and the consumer education and
9 litigation fund created in section 714.16C are appropriated to
10 the department of justice for salaries, support, maintenance,
11 and miscellaneous purposes necessary to perform the duties of
12 section 13.2.

13 Sec. 24. EFFECTIVE DATE. This division of this Act, being
14 deemed of immediate importance, takes effect upon enactment.

15 DIVISION V
16 DEPARTMENT OF CORRECTIONS

17 Sec. 25. DEPARTMENT OF CORRECTIONS — SALARY COMPACTION
18 STUDY AND REPORT. The department of corrections is directed
19 to conduct a study on the salaries of corrections officers of
20 the department to ensure that the increase in starting pay for
21 new corrections officers does not cause a compaction of the
22 salaries of current corrections officers. The department shall
23 produce a report and submit the report to the general assembly
24 on or before December 15, 2024.

25 DIVISION VI
26 DEPARTMENT OF CORRECTIONS — SURVIVING SPOUSE AND CHILDREN OF
27 CERTAIN EMPLOYEES OF THE IOWA DEPARTMENT OF CORRECTIONS

28 Sec. 26. Section 509A.13D, subsection 3, Code 2024, is
29 amended to read as follows:

30 3. The governing body of the state shall not be required
31 to pay for the full cost of the health insurance under this
32 section; ~~however, the governing body of the state may pay the~~
33 ~~full cost or a portion of the cost of the health insurance. If~~
34 ~~the full cost or a portion of the cost of the coverage is not~~
35 ~~paid by the governing body of the state, the surviving spouse~~

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1 ~~and each surviving child who is eligible for health insurance~~
2 ~~under this section may elect to continue coverage by paying~~
3 ~~that portion of the cost of the health insurance not paid by~~
4 ~~the governing body of the state.>~~

5 2. Title page, line 2, by striking <system.> and inserting
6 <system, and including effective date provisions.>>

By WILBURN of Story

[H-8376](#) FILED APRIL 19, 2024

HOUSE FILE 2703

H-8382

1 Amend House File 2703 as follows:

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

4 <DIVISION I

5 REGIONAL INDUSTRY SECTOR PARTNERSHIPS AND STATEWIDE WORK-BASED
6 LEARNING INTERMEDIARY NETWORK

7 Section 1. Section 84A.5, subsection 5, paragraph f, Code
8 2024, is amended by striking the paragraph.

9 Sec. 2. Section 85.61, subsection 3, paragraph c, Code 2024,
10 is amended to read as follows:

11 c. An eligible postsecondary institution as defined in
12 section 261E.2, a school district, or an accredited nonpublic
13 school if a student enrolled in the eligible postsecondary
14 institution, school district, or accredited nonpublic school
15 is providing unpaid services under a work-based learning
16 opportunity ~~offered in accordance with section 84A.16.~~

17 However, if the student participating in a work-based learning
18 opportunity is participating in open enrollment under section
19 282.18, "employer" means the receiving district.

20 Sec. 3. Section 85.61, subsection 12, paragraph a,
21 subparagraphs (4) and (5), Code 2024, are amended to read as
22 follows:

23 (4) A student enrolled in a school district or accredited
24 nonpublic school who is participating in a work-based learning
25 opportunity ~~offered in accordance with section 84A.16.~~

26 (5) A student enrolled in a community college as defined in
27 section 260C.2, who is participating in a work-based learning
28 opportunity ~~offered in accordance with section 84A.16~~ that is
29 offered by the community college.

30 Sec. 4. Section 256.125, subsections 6 and 9, Code 2024, are
31 amended by striking the subsections.

32 Sec. 5. Section 256.133, subsections 2 and 3, Code 2024, are
33 amended by striking the subsections.

34 Sec. 6. Section 256.136, subsection 1, paragraph e, Code
35 2024, is amended by striking the paragraph.

1 Sec. 7. Section 256.136, subsection 4, paragraph d, Code
2 2024, is amended by striking the paragraph.

3 Sec. 8. Section 256.136, subsection 4, paragraph f, Code
4 2024, is amended to read as follows:

5 *f.* Representatives of business and industry, ~~including~~
6 ~~representatives of regional industry sector partnerships~~
7 ~~established pursuant to section 84A.15.~~

8 Sec. 9. REPEAL. Sections 84A.15 and 84A.16, Code 2024, are
9 repealed.

10 Sec. 10. STATEWIDE WORK-BASED LEARNING INTERMEDIARY NETWORK
11 FUND. Any moneys appropriated to the department of workforce
12 development for purposes of the statewide work-based learning
13 intermediary network fund established pursuant to section
14 84A.16 that remain unencumbered or unobligated as of July 1,
15 2024, shall be deposited in the general fund of the state.

16 DIVISION II

17 CAREER AND TECHNICAL EDUCATION AND WORK-BASED LEARNING

18 Sec. 11. Section 256.11, subsection 5, paragraph h,
19 subparagraph (2), Code 2024, is amended to read as follows:

20 (2) Instructional programs provided under subparagraph
21 (1) shall comply with the provisions of subchapter VII, part
22 2, relating to career and technical education, and shall be
23 articulated with postsecondary programs of study and include
24 field, laboratory, ~~or~~ on-the-job training, or work-based
25 learning, as defined in section 256.125. Each sequential
26 unit shall contain a portion of a career and technical
27 education program approved by the department. Standards for
28 instructional programs shall include but not be limited to new
29 and emerging technologies; job-seeking, job-adaptability, and
30 other employment, self-employment and entrepreneurial skills
31 that reflect current industry standards and labor-market needs;
32 and reinforcement of basic academic skills. Instructional
33 programs that include work-based learning may be provided when
34 school is not in session, including but not limited to during
35 the summer months.

1 Sec. 12. Section 256.146, Code 2024, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 25. By September 1, 2024, adopt rules
4 pursuant to chapter 17A establishing endorsements for
5 instruction related to career and technical fields in schools
6 providing instruction to students enrolled in prekindergarten
7 through grade twelve, including but not limited to business,
8 agriculture, industrial technology, consumer science, and
9 information technology.

10 Sec. 13. EMERGENCY RULES. The board of educational
11 examiners may adopt emergency rules under section 17A.4,
12 subsection 3, and section 17A.5, subsection 2, paragraph "b",
13 to implement the provisions of this division of this Act and
14 the rules shall be effective immediately upon filing unless
15 a later date is specified in the rules. Any rules adopted
16 in accordance with this section shall also be published as a
17 notice of intended action as provided in section 17A.4.

18 Sec. 14. EFFECTIVE DATE. This division of this Act, being
19 deemed of immediate importance, takes effect upon enactment.

20 DIVISION III

21 STUDENT TEACHING

22 Sec. 15. Section 256.16, subsection 1, paragraph c, Code
23 2024, is amended to read as follows:

24 c. (1) Require that each student admitted to an approved
25 practitioner preparation program participate in pre-student
26 teaching field experiences that include both observation and
27 participation in teaching activities in a variety of school
28 settings.

29 (a) Pre-student teaching field experiences for students
30 participating in an initial teacher preparation program shall
31 comprise a total of at least eighty hours in duration, at least
32 ten hours of which shall occur prior to a student's acceptance
33 in an approved practitioner preparation program.

34 (b) Pre-student teaching field experiences for students
35 participating in a teacher intern preparation program shall

1 comprise a total of at least fifty hours in duration. ~~The~~

2 (2) Require that the student teaching experience shall be
3 a minimum of fourteen weeks in duration during the student's
4 final year of the practitioner preparation program.

5 (a) A student shall be credited a minimum of one week,
6 but not more than ten weeks, of prior work experience as
7 a substitute teacher or a para-educator, including prior
8 experience under the teacher and para-educator registered
9 apprenticeship grant program, toward the requirements
10 associated with the fourteen-week student teaching experience,
11 if all of the following requirements are satisfied:

12 (i) The board of educational examiners has issued
13 a substitute license, substitute authorization, or a
14 para-educator certificate to the student.

15 (ii) The student's prior work experience took place in
16 the classroom of a cooperating teacher who is appropriately
17 licensed in the subject area and grade level endorsement for
18 which the student is being prepared.

19 (iii) The student bears the primary responsibility for
20 planning, instruction, and assessment within the classroom
21 during the student teaching experience.

22 (b) A student shall be credited a minimum of one week,
23 but not more than fourteen weeks, of work experience as a
24 para-educator toward the requirements associated with the
25 fourteen-week student teaching experience, if all of the
26 following requirements are satisfied:

27 (i) The board of educational examiners has issued a
28 para-educator certificate to the student.

29 (ii) The student works as a para-educator for at least
30 one-half of each school day during the student teaching
31 experience.

32 (iii) The student's work experience takes place in the
33 classroom of a cooperating teacher who is appropriately
34 licensed in the subject area and grade level endorsement for
35 which the student is being prepared.

1 partnership with an employer, simulated work experiences
2 aligned with industry-recognized credentials, high-quality
3 pre-apprenticeships aligned to an apprenticeship, student
4 learner programs, internships, and apprenticeships.

5 Sec. 18. EFFECTIVE DATE. The following, being deemed of
6 immediate importance, take effect upon enactment:

7 1. The portion of the section of this division of this Act
8 amending section 84D.2, subsection 18.

9 2. The portion of the section of this division of this Act
10 amending section 84D.2, subsection 25.

11 DIVISION V

12 DEPARTMENT OF WORKFORCE DEVELOPMENT — WORKFORCE OPPORTUNITY
13 FUND

14 Sec. 19. NEW SECTION. **84A.20 Workforce opportunity fund.**

15 1. A workforce opportunity fund is created in the
16 state treasury as a separate fund under the control of
17 the department of workforce development. The fund shall
18 consist of appropriations made to the fund, any other moneys
19 available to and obtained or accepted by the department from
20 the federal government or private sources for placement in
21 the fund, and transfers of interest, earnings, and moneys
22 from other funds as provided by law. Moneys in the fund are
23 appropriated to the department of workforce development for
24 the purposes of training and infrastructure related to the
25 growth and maintenance of the state's workforce programs.
26 Permitted uses of the moneys in the fund include but are not
27 limited to equipment, instructional materials, stipends, and
28 other training-related costs. The department of workforce
29 development shall only distribute moneys in the fund to
30 workforce programs located within this state.

31 2. Annually, on or before December 31 of each year, the
32 department of workforce development shall submit a report
33 to the general assembly and the legislative services agency
34 that contains a list of all expenditures from the workforce
35 opportunity fund made in the previous fiscal year. The

1 legislative services agency shall provide a copy of the
2 report to the co-chairpersons and ranking members of the joint
3 appropriations subcommittee on economic development.

4 3. Notwithstanding section 8.33, moneys in the workforce
5 opportunity fund that remain unencumbered or unobligated
6 at the close of the fiscal year shall not revert but shall
7 remain available for expenditure for the purposes designated
8 for subsequent fiscal years. Notwithstanding section 12C.7,
9 subsection 2, interest or earnings on moneys in the fund shall
10 be credited to the fund.

11 Sec. 20. Section 96.9, subsection 8, Code 2024, is amended
12 by striking the subsection.

13 Sec. 21. UNEMPLOYMENT COMPENSATION RESERVE FUND — TRANSFER
14 TO WORKFORCE OPPORTUNITY FUND.

15 1. Any moneys appropriated to the department of workforce
16 development for purposes of the unemployment compensation
17 reserve fund established pursuant to section 96.9 that
18 remain unencumbered or unobligated as of July 1, 2024, but
19 not more than thirty million dollars, shall be deposited in
20 the workforce opportunity fund created in section 84A.20, if
21 enacted by this division of this Act.

22 2. Any moneys remaining in the unemployment compensation
23 reserve fund after the deposit described in subsection 1 shall
24 be transferred to the account of this state in the unemployment
25 trust fund; provided, however, that any interest earned on
26 moneys remaining in the unemployment compensation reserve
27 fund after the deposit described in subsection 1 shall be
28 transferred to the special employment security contingency
29 fund.

30 DIVISION VI

31 FUTURE READY IOWA SKILLED WORKFORCE LAST-DOLLAR SCHOLARSHIP
32 PROGRAM

33 Sec. 22. Section 256.228, subsection 1, paragraph f, Code
34 2024, is amended to read as follows:

35 *f.* *"Eligible program"* means a any of the following:

1 (1) A program of study or an academic major jointly approved
2 by the commission and the department of workforce development,
3 in consultation with an eligible institution, that leads to a
4 credential aligned with a high-demand job designated by the
5 workforce development board or a community college pursuant to
6 section 84A.1B, subsection 14. If the board or a community
7 college removes a high-demand job from a list created under
8 section 84A.1B, subsection 14, an eligible student who received
9 a scholarship for a program based on that high-demand job
10 shall continue to receive the scholarship until achieving
11 a postsecondary credential, up to an associate degree, as
12 long as the student continues to meet all other eligibility
13 requirements.

14 (2) A program of study or an academic major jointly approved
15 by the commission and the department of workforce development
16 that leads to a credential aligned with at least one of ten
17 priority in-demand fields designated by rule adopted by the
18 workforce development board. If the board discontinues the
19 designation of a previously designated priority in-demand
20 field, an eligible student who received a scholarship for a
21 program based on the designation of that priority in-demand
22 field shall continue to receive the scholarship until achieving
23 a postsecondary credential, up to an associate degree, as
24 long as the student continues to meet all other eligibility
25 requirements.

26 Sec. 23. Section 256.228, subsection 1, paragraph g, Code
27 2024, is amended by adding the following new subparagraph:

28 NEW SUBPARAGRAPH. (5) Has an expected family contribution
29 of less than or equal to twenty thousand dollars, as determined
30 by the free application for federal student aid.

31 Sec. 24. Section 256.228, subsection 4, paragraph b, Code
32 2024, is amended to read as follows:

33 b. Adopt rules under chapter 17A, in collaboration with the
34 department of workforce development, for administration of this
35 section, including but not limited to establishing rules that

1 do all of the following:

2 (1) Establish the duties and responsibilities of eligible
3 institutions under the program; ~~defining.~~

4 (2) Define residence and satisfactory academic progress for
5 purposes of the program; ~~and establishing.~~

6 (3) Establish procedures for scholarship application,
7 processing, and approval. ~~The rules shall provide for~~
8 ~~determining~~

9 (4) Determine the priority awarding of scholarships if
10 funds available for purposes of this section are insufficient
11 to pay all eligible students. Priority shall be given to fully
12 awarding each eligible student approved for a scholarship
13 rather than to prorating scholarship awards among all eligible
14 students.

15 (5) Determine the annual amount of a future ready Iowa
16 skilled workforce last-dollar scholarship, not to exceed
17 the limitations established in subsection 3, based on the
18 type of eligible program in which the eligible student is
19 participating. The rules shall provide that eligible students
20 who are enrolled in eligible programs described in subsection
21 1, paragraph "f", subparagraph (2), shall be eligible for
22 larger maximum annual amounts of future ready Iowa skilled
23 workforce last-dollar scholarships than eligible students who
24 are enrolled in eligible programs described in subsection 1,
25 paragraph "f", subparagraph (1).

26 Sec. 25. Section 256.228, subsection 4, Code 2024, is
27 amended by adding the following new paragraph:

28 NEW PARAGRAPH. e. Following the approval of eligible
29 programs in subsection 1, paragraph "f", annually establish a
30 two-year budget that shows amounts the commission expects to
31 expend on Iowa skilled workforce last-dollar scholarship awards
32 under this section for all eligible students who are enrolled
33 in the approved eligible programs.

34 Sec. 26. Section 256.228, Code 2024, is amended by adding
35 the following new subsection:

1 NEW SUBSECTION. 4A. *Scholarship awards — reductions.* The
2 commission may ratably reduce scholarship awards to more
3 closely align with the funds the general assembly has
4 appropriated for purposes of this section.

5 Sec. 27. EMERGENCY RULES. The college student aid
6 commission and the department of workforce development may
7 adopt emergency rules under section 17A.4, subsection 3, and
8 section 17A.5, subsection 2, paragraph “b”, to implement the
9 provisions of this division of this Act and the rules shall
10 be effective immediately upon filing unless a later date is
11 specified in the rules. Any rules adopted in accordance with
12 this section shall also be published as a notice of intended
13 action as provided in section 17A.4.>

14 2. Title page, by striking lines 1 through 10 and inserting
15 <An Act relating to work-based learning, including by repealing
16 provisions related to regional industry sector partnerships
17 and the statewide work-based learning intermediary network,
18 establishing the workforce opportunity fund within the
19 department of workforce development, modifying provisions
20 related to career and technical education, student teacher
21 requirements for students with substitute teaching or
22 para-educator experience, the unemployment compensation reserve
23 fund, and the future ready Iowa skilled workforce last-dollar
24 scholarship program, making appropriations, and including
25 effective date provisions.>

By DEYOE of Story

H-8382 FILED APRIL 19, 2024

ADOPTED

HOUSE FILE 2705

H-8381

1 Amend House File 2705 as follows:

2 1. By striking page 1, line 1, through page 6, line 8, and
3 inserting:

4 <Section 1. Section 423.2, subsection 1, unnumbered
5 paragraph 1, Code 2024, is amended to read as follows:

6 There is imposed a tax ~~of six percent~~ at a rate specified
7 in subsection 12 upon the sales price of all sales of tangible
8 personal property, sold at retail in the state to consumers or
9 users except as otherwise provided in this subchapter.

10 Sec. 2. Section 423.2, subsections 2 and 3, Code 2024, are
11 amended to read as follows:

12 2. A tax ~~of six percent~~ at a rate specified in subsection
13 12 is imposed upon the sales price of the sale or furnishing
14 of gas, electricity, water, heat, pay television service, and
15 communication service, including the sales price from such
16 sales by any municipal corporation or joint water utility
17 furnishing gas, electricity, water, heat, pay television
18 service, and communication service to the public in its
19 proprietary capacity, except as otherwise provided in this
20 subchapter, when sold at retail in the state to consumers or
21 users.

22 3. A tax ~~of six percent~~ at a rate specified in subsection
23 12 is imposed upon the sales price of all sales of tickets
24 or admissions to places of amusement, fairs, and athletic
25 events except those of elementary and secondary educational
26 institutions. A tax ~~of six percent~~ at a rate specified in
27 subsection 12 is imposed on the sales price of an entry fee or
28 like charge imposed solely for the privilege of participating
29 in an activity at a place of amusement, fair, or athletic event
30 unless the sales price of tickets or admissions charges for
31 observing the same activity are taxable under this subchapter.
32 A tax ~~of six percent~~ at a rate specified in subsection 12
33 is imposed upon that part of private club membership fees or
34 charges paid for the privilege of participating in any athletic
35 sports provided club members.

1 Sec. 3. Section 423.2, subsection 4, paragraph a, Code 2024,
2 is amended to read as follows:

3 a. ~~A tax of six percent~~ at a rate specified in subsection
4 12 is imposed upon the sales price derived from the operation
5 of all forms of amusement devices and games of skill, games of
6 chance, raffles, and bingo games as defined in chapter 99B, and
7 card game tournaments conducted under section 99B.27, that are
8 operated or conducted within the state, the tax to be collected
9 from the operator in the same manner as for the collection of
10 taxes upon the sales price of tickets or admission as provided
11 in this section. Nothing in this subsection shall legalize any
12 games of skill or chance or slot-operated devices which are now
13 prohibited by law.

14 Sec. 4. Section 423.2, subsection 5, Code 2024, is amended
15 to read as follows:

16 5. There is imposed a tax ~~of six percent~~ at a rate specified
17 in subsection 12 upon the sales price from the furnishing of
18 services as defined in section 423.1.

19 Sec. 5. Section 423.2, subsection 7, paragraph a,
20 unnumbered paragraph 1, Code 2024, is amended to read as
21 follows:

22 A tax ~~of six percent~~ at a rate specified in subsection 12
23 is imposed upon the sales price from the sales, furnishing, or
24 service of solid waste collection and disposal service.

25 Sec. 6. Section 423.2, subsection 8, paragraph a, Code 2024,
26 is amended to read as follows:

27 a. ~~A tax of six percent~~ at a rate specified in subsection
28 12 is imposed on the sales price from sales of bundled
29 transactions. For the purposes of this subsection, a "*bundled*
30 *transaction*" is the retail sale of two or more distinct and
31 identifiable products, except real property and services to
32 real property, which are sold for one nonitemized price. A
33 "*bundled transaction*" does not include the sale of any products
34 in which the sales price varies, or is negotiable, based on
35 the selection by the purchaser of the products included in the

1 transaction.

2 Sec. 7. Section 423.2, subsection 9, Code 2024, is amended
3 to read as follows:

4 9. A tax ~~of six percent~~ at a rate specified in subsection
5 12 is imposed upon the sales price from any mobile
6 telecommunications service, including all paging services,
7 that this state is allowed to tax pursuant to the provisions
8 of the federal Mobile Telecommunications Sourcing Act, Pub.
9 L. No. 106-252, 4 U.S.C. §116 et seq. For purposes of this
10 subsection, taxes on mobile telecommunications service, as
11 defined under the federal Mobile Telecommunications Sourcing
12 Act that are deemed to be provided by the customer's home
13 service provider, shall be paid to the taxing jurisdiction
14 whose territorial limits encompass the customer's place of
15 primary use, regardless of where the mobile telecommunications
16 service originates, terminates, or passes through and
17 shall in all other respects be taxed in conformity with
18 the federal Mobile Telecommunications Sourcing Act. All
19 other provisions of the federal Mobile Telecommunications
20 Sourcing Act are adopted by the state of Iowa and incorporated
21 into this subsection by reference. With respect to mobile
22 telecommunications service under the federal Mobile
23 Telecommunications Sourcing Act, the director shall, if
24 requested, enter into agreements consistent with the provisions
25 of the federal Act.

26 Sec. 8. Section 423.2, subsection 10, paragraph a, Code
27 2024, is amended to read as follows:

28 a. A tax ~~of six percent~~ at a rate specified in subsection
29 12 is imposed on the sales price of specified digital products
30 sold at retail in the state. The tax applies whether the
31 purchaser obtains permanent use or less than permanent use of
32 the specified digital product, whether the sale is conditioned
33 or not conditioned upon continued payment from the purchaser,
34 and whether the sale is on a subscription basis or is not on a
35 subscription basis.

1 Sec. 9. Section 423.2, subsection 12, Code 2024, is amended
2 by striking the subsection and inserting in lieu thereof the
3 following:

4 12. *a.* For the period beginning January 1, 2025, and ending
5 December 31, 2050, the sales tax rate is five percent.

6 *b.* Beginning January 1, 2051, the sales tax rate is four
7 percent.

8 Sec. 10. Section 423.2A, subsection 2, paragraph c, Code
9 2024, is amended to read as follows:

10 *c.* Transfer ~~one-sixth~~ one-fifth of the remaining revenues
11 to the secure an advanced vision for education fund created in
12 section 423F.2. This paragraph "c" is repealed January 1, 2051.

13 Sec. 11. Section 423.5, subsection 1, unnumbered paragraph
14 1, Code 2024, is amended to read as follows:

15 ~~Except as provided in paragraph "b", an~~ An excise tax at the
16 rate of ~~six~~ five percent of the purchase price or installed
17 purchase price is imposed on the following:

18 Sec. 12. Section 423.5, subsection 1, paragraph b, Code
19 2024, is amended to read as follows:

20 ~~*b.* An excise tax at the rate of five percent is imposed~~
21 ~~on the~~ The use of vehicles subject only to the issuance of a
22 certificate of title and the use of manufactured housing, and
23 on the use of leased vehicles, if the lease transaction does
24 not require titling or registration of the vehicle, on the
25 amount subject to tax as calculated pursuant to section 423.26,
26 subsection 2.

27 Sec. 13. Section 423.5, subsection 4, Code 2024, is amended
28 to read as follows:

29 4. The use tax rate of ~~six~~ five percent is reduced to ~~five~~
30 four percent on January 1, 2051.

31 Sec. 14. Section 423.43, subsection 1, paragraph b, Code
32 2024, is amended to read as follows:

33 *b.* Subsequent to the deposit into the general fund of the
34 state and after the transfer of such revenues collected under
35 chapter 423B, the department shall transfer ~~one-sixth~~ one-fifth

H-8381 (Continued)

1 of such remaining revenues to the secure an advanced vision for
2 education fund created in section 423F.2. This paragraph is
3 repealed January 1, 2051.

4 Sec. 15. EFFECTIVE DATE. This division of this Act takes
5 effect January 1, 2025.>

6 2. Title page, line 2, by striking <individual and alternate
7 income tax rates> and inserting <the state sales and use tax>

8 3. By renumbering as necessary.

By SCHEETZ of Linn

[H-8381](#) FILED APRIL 19, 2024

SENATE JOINT RESOLUTION 2004

H-8389

1 Amend Senate Joint Resolution 2004, as passed by the Senate,
2 as follows:

3 1. By striking everything after the resolving clause and
4 inserting:

5 <Section 1. The following amendment to the Constitution of
6 the State of Iowa is proposed:

7 Article VII of the Constitution of the State of Iowa is
8 amended by adding the following new section:

9 Sec. 7A. **Referendum.** The referendum is the power of the
10 electors to approve or reject statutes or parts of statutes,
11 tax levies or statutes calling elections, and statutes relating
12 to any purpose including appropriations for usual, current
13 expenses of the state.

14 1. A referendum measure creating, amending, or repealing
15 any law may be proposed by presenting to the secretary of
16 state, within ninety days, a petition certified to have been
17 signed by electors equal in number to five percent of the votes
18 for all candidates for governor at the last gubernatorial
19 election, asking that the measure or part of the measure be
20 submitted to the electors.

21 2. The secretary of state shall then submit the measure
22 at the next general election held at least thirty-one days
23 after the measure qualifies or at a special statewide election
24 held prior to that general election. The governor may call a
25 special statewide election for the measure.

26 Sec. 2. REFERRAL AND PUBLICATION. The foregoing proposed
27 amendment to the Constitution of the State of Iowa is referred
28 to the general assembly to be chosen at the next general
29 election for members of the general assembly, and shall be
30 published as provided by law for three consecutive months
31 previous to the date of that election.>

32 2. Title page, by striking lines 1 through 3 and inserting
33 <A Joint Resolution proposing an amendment to the Constitution
34 of the State of Iowa providing for referendum measures
35 creating, amending, or repealing laws.>

H-8389 (Continued)

By JACOBY of Johnson

H-8389 FILED APRIL 19, 2024

REPORT OF THE CONFERENCE COMMITTEE
ON SENATE FILE 2109

CCS-2109

To the President of the Senate and the Speaker of the House of Representatives:

We, the undersigned members of the conference committee appointed to resolve the differences between the Senate and House of Representatives on Senate File 2109, a bill for an Act relating to the driving privileges of persons under eighteen years of age, and making penalties applicable, respectfully make the following report:

1. That the House recedes from its amendment, S-5152.

2. That Senate File 2109, as amended, passed, and reprinted by the Senate, is amended to read as follows:

1. Page 3, line 32, by striking <under the age of sixteen> and inserting <between the ages of fourteen and eighteen years>

2. Page 4, line 1, by striking <state.> and inserting <state, and has held such permit for a minimum of six months prior to applying for the special minor's restricted license.>

3. Page 4, by striking lines 20 through 28 and inserting <farm, the applicant's parent or guardian must complete a written consent form prescribed by the department.>

CCS-2109 (Continued)

4. Page 4, before line 29 by inserting:

a. The written consent form must include, at minimum, the name and address of the applicant's current place of employment or primary farm location, as applicable.

b. If the place of employment or primary farm location changes, the parent or guardian must complete a new written consent form prior to the licensee being authorized to operate a motor vehicle unsupervised to the new location.

c. While a licensee is operating a motor vehicle as described in this subsection, the licensee shall carry a copy of the written consent form in the vehicle and present the form for inspection upon request by a certified peace officer.>

5. Page 7, lines 8 and 9, by striking <submitted written consent to the department> and inserting <completed a written consent form and the form is carried in the motor vehicle and available for inspection>

6. Page 7, line 11, by striking <form.> and inserting <form for purposes of meeting the requirement under subsection 1, paragraph "c".>

7. Page 8, by striking lines 21 through 23.

8. Page 8, line 24, by striking <c.> and inserting <b.>

9. Page 8, line 26, by striking <d.> and inserting <c.>

10. Page 8, lines 27 and 28, by striking <under sixteen years of age in accordance with chapter 92,> and inserting <between the ages of fourteen and eighteen in accordance with chapter 92, as applicable,>

11. Page 8, line 32, by striking <e.> and inserting <d.>

12. Page 9, line 1, by striking <to the department.> and inserting <on a form prescribed by the department. If a licensee has two or three different residences, the licensee shall carry a copy of the written consent form required under this paragraph in the vehicle operated by a licensee pursuant to this section, and the licensee shall present the form for inspection upon request by a certified peace officer.>

CCS-2109 (Continued)

CCS-2109 (Continued)

13. Page 9, line 2, by striking <f.> and inserting <e.>

14. Page 10, line 6, by striking <provides written consent to the department> and inserting <completes the written consent form>

ADRIAN DICKEY, CHAIRPERSON

BRENT SIEGRIST, CHAIRPERSON

CHRIS COURNOYER

BRIAN BEST

MIKE KLIMESH

ROBERT HENDERSON

[CCS-2109](#) FILED APRIL 19, 2024

SENATE FILE 2186

H-8379

1 Amend the amendment, H-8346, to Senate File 2186, as passed
2 by the Senate, as follows:

3 1. Page 3, by striking line 34 and inserting <to create
4 an account for the primary purpose of performing all of the
5 following:>

By THOMSON of Floyd

H-8379 FILED APRIL 19, 2024

SENATE FILE 2368

H-8378

1 Amend Senate File 2368, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 3, after line 26 by inserting:

4 <DIVISION ____
5 CHARTER SCHOOL STUDENTS — PARTICIPATION IN ATHLETICS
6 Sec. ____ . NEW SECTION. 256E.13 Students receiving
7 instruction over the internet — participation in activities in
8 district of residence.

9 1. A student enrolled in a charter school who receives
10 educational instruction and course content primarily over the
11 internet may participate in any cocurricular or extracurricular
12 activities offered to children in the student's grade or group
13 and sponsored by the district of residence under the same
14 conditions and requirements as the students enrolled in the
15 district of residence. The student may participate in not more
16 than two cocurricular or extracurricular activities during a
17 school year unless the resident district approves the student's
18 participation in additional activities. The student shall
19 comply with the eligibility, conduct, and other requirements
20 relating to the activity that are established by the district
21 of residence for any student who applies to participate or who
22 is participating in the activity.

23 2. If a student participates in a cocurricular or
24 extracurricular activity in accordance with this section,
25 the district of residence may charge the charter school
26 up to two hundred dollars per activity, for up to two
27 activities. For a cocurricular activity, one semester shall
28 equal one activity. Extracurricular activities for which a
29 resident district may charge up to two hundred dollars per
30 activity for up to two activities under this section include
31 interscholastic athletics, music, drama, and any other activity
32 with a general fund expenditure exceeding five thousand
33 dollars annually. A student may participate in additional
34 extracurricular activities at the discretion of the resident
35 district. The resident district may charge the student a fee

1 for participation in such cocurricular or extracurricular
2 activities equivalent to the fee charged to and paid in the
3 same manner by other resident students.

4 Sec. _____. Section 280.13A, subsection 1, Code 2024, is
5 amended to read as follows:

6 1. If a school district, ~~or nonpublic school,~~ or charter
7 school operating under section 256E.5 does not provide an
8 interscholastic activity for its students, the board of
9 directors of that school district, ~~or the authorities in~~
10 charge of the nonpublic school, or governing board of the
11 charter school may complete an agreement with another school
12 district, or nonpublic school, or charter school operating
13 under section 256E.5 to provide for the eligibility of its
14 students in interscholastic activities provided by that other
15 school district, ~~or nonpublic school, or charter school.~~ A
16 copy of each agreement completed under this section shall be
17 filed with the appropriate organization as organization is
18 defined in section 280.13 not later than April 30 of the school
19 year preceding the school year in which the agreement takes
20 effect, unless an exception is granted by the organization
21 for good cause. An agreement completed under this section
22 shall be deemed approved unless denied by the organization
23 within ten days after its receipt. The organization shall
24 determine whether an agreement would substantially prejudice
25 the interscholastic activities of other schools. An agreement
26 denied by the organization under this section may be appealed
27 to the state board of education under chapter 290.>

28 2. Title page, by striking lines 2 and 3 and inserting
29 <related to the sale of real property by school districts,
30 charter school and open enrollment funding, and the
31 participation in school activities by students enrolled in
32 charter schools.>

33 3. By renumbering as necessary.

By GEHLBACH of Dallas

H-8378 (Continued)

H-8378 FILED APRIL 19, 2024

SENATE AMENDMENT TO HOUSE AMENDMENT TO
SENATE FILE 2395

H-8386

1 Amend the House amendment, S-5189, to Senate File 2395, as
2 passed by the Senate, as follows:

3 1. By striking page 1, line 1, through page 5, line 6, and
4 inserting:

5 <Amend Senate File 2395, as passed by the Senate, as follows:

6 1. By striking everything after the enacting clause and
7 inserting:

8 <Section 1. OPIOID SETTLEMENT FUND — APPROPRIATIONS — FY
9 2024-2025. There is appropriated from the opioid settlement
10 fund created in section 12.51 to the department of health and
11 human services for the fiscal year beginning July 1, 2024, and
12 ending June 30, 2025, the following amounts, or so much thereof
13 as is necessary, for the purposes designated:

14 1. For a youth substance use treatment and recovery campus
15 in a central Iowa county with a population between 98,000 and
16 99,000 based on the 2020 federal decennial census:

17 \$ 3,000,000

18 2. For a nonprofit organization headquartered in a city
19 with a population between 24,500 and 25,000 as determined by
20 the 2020 federal decennial census, that is a member of the Iowa
21 substance use and problem gambling services integrated provider
22 network and specializes in the treatment and prevention of
23 co-occurring mental health and substance use disorders for
24 adolescents and adults, to be used for renovation and expansion
25 of a nature-based recovery campus to provide co-occurring
26 assessment, treatment, and prevention services for both
27 adolescents and adults who are suffering from mental health
28 and substance use disorders, including outpatient, residential
29 treatment, and detoxification:

30 \$ 8,000,000

31 3. To provide funding for the renewal, extension, and
32 expansion of an opioid addiction prevention surgery support
33 services agreement entered into by the Iowa attorney general's
34 office that became effective October 1, 2022, to provide
35 surgery care management services to facilitate the reduction

H-8386 (Continued)

1 of post-surgery opioid use and to optimize therapeutic,
2 humanistic, and economic results from surgery and surgical
3 recovery:
4 \$ 1,541,700>
5 2. Title page, by striking lines 1 through 3 and inserting
6 <An Act relating to the opioid settlement fund, and making
7 appropriations.>>

H-8386 FILED APRIL 19, 2024

SENATE FILE 2411

H-8384

1 Amend Senate File 2411, as passed by the Senate, as follows:

2 1. Page 7, after line 7 by inserting:

3 <4. This section is repealed July 1, 2029.>

4 2. By striking page 7, line 30, through page 10, line 10,
5 and inserting:

6 <Sec. _____. Section 256.228, subsection 1, paragraph g,
7 subparagraph (2), Code 2024, is amended to read as follows:

8 (2) Completes and submits application forms required by the
9 commission, including the free application for federal student
10 aid; applies for all available state and federal financial
11 aid; attends orientation in person or virtually; registers
12 for classes with the assistance of an academic advisor;
13 and participates in academic and career advising sessions
14 required under the eligible program. ~~To receive a renewal of~~
15 ~~a scholarship awarded under this section, an eligible student~~
16 ~~must annually submit a new application to the commission for~~
17 ~~reevaluation of eligibility.~~

18 Sec. _____. Section 256.228, subsection 1, paragraph g, Code
19 2024, is amended by adding the following new subparagraph:

20 NEW SUBPARAGRAPH. (5) Has a student aid index of less than
21 or equal to twenty thousand dollars at the time of initial
22 application, as determined by the application forms submitted
23 pursuant to subparagraph (2), including the free application
24 for federal student aid.

25 Sec. _____. Section 256.228, subsection 3, paragraph d, Code
26 2024, is amended to read as follows:

27 *d.* A future ready Iowa skilled workforce last-dollar
28 scholarship shall be awarded ~~on an annual basis, requiring~~
29 ~~reapplication by an eligible student each year~~ for a two-year
30 period, or prior to the expiration of a two-year period if
31 the student earns the credential or associate degree sought
32 within such period. Scholarship payments shall be allocated
33 equally among the semesters, or the equivalent, and paid upon
34 certification by the eligible institution that the student
35 meets the requirements of subsection 1, paragraph "g".

H-8384 (Continued)

1 Sec. ____ . EMERGENCY RULES. The college student aid
2 commission, in consultation with the department of workforce
3 development, may adopt emergency rules under section 17A.4,
4 subsection 3, and section 17A.5, subsection 2, paragraph "b",
5 to implement the provisions of this division of this Act and
6 the rules shall be effective immediately upon filing unless
7 a later date is specified in the rules. Any rules adopted
8 in accordance with this section shall also be published as a
9 notice of intended action as provided in section 17A.4.>
10 3. By renumbering as necessary.

By DEYOE of Story

[H-8384](#) FILED APRIL 19, 2024

SENATE FILE 2427

H-8392

1 Amend Senate File 2427, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 19, after line 29 by inserting:

4 <DIVISION ____

5 GAMBLING REGULATIONS

6 Sec. ____ . Section 99F.4, subsection 24, Code 2024, is
7 amended to read as follows:

8 24. a. To conduct a socioeconomic study on the impact of
9 gambling on Iowans, every eight years beginning in calendar
10 year 2013, and issue a report on that study. The commission
11 shall ensure that the results of each study are readily
12 accessible to the public.

13 b. The report on the study shall include all of the
14 following:

15 (1) Information on the financial and societal impact of
16 gambling.

17 (2) An analysis of problem gambling and treatment programs.

18 (3) An evaluation of existing excursion gambling boats,
19 gambling structures, and pari-mutuel racetracks located in
20 rural areas or near the state border, if a new license is
21 awarded.

22 (4) A comprehensive assessment of potential gambling market
23 conditions.

24 (5) An evaluation of the effects on the gambling market from
25 competitive gambling locations located within sixty miles of
26 the state.

27 (6) An evaluation of the effects on attracting out-of-state
28 tourists to existing excursion gambling boats, gambling
29 structures, and pari-mutuel racetracks located near the state
30 border.

31 (7) An evaluation of the effects on existing qualified
32 sponsoring organizations and potential reductions in annual
33 distributions made by the sponsoring organization, if a new
34 license is awarded.

35 (8) The percentage ownership of existing gambling boats,

1 gambling structures, and pari-mutuel racetracks by residents of
2 this state versus any applicant.

3 (9) A comprehensive study of new potential adjusted gross
4 receipts after awarding a new license and the level of gambling
5 saturation with a sixty-mile radius of any existing excursion
6 gambling boat, gambling structure, or racetrack enclosure.

7 (10) Criminal statistics near existing excursion gambling
8 boats, gambling structures, or racetrack enclosures, and near
9 any potential locations of an excursion gambling boat, gambling
10 structure, or racetrack enclosure.

11 (11) An analysis of the impact on community services,
12 including public safety expenditures, fire protection,
13 infrastructure improvements, and other capital project
14 expenditures in counties.

15 Sec. _____. Section 99F.5A, Code 2024, is amended to read as
16 follows:

17 **99F.5A Limitations on issuance of licenses to conduct**
18 **gambling games.**

19 1. a. Commencing June 1, 2022, through June 30, 2029,
20 the total number of licenses issued by the commission to
21 conduct gambling games on an excursion gambling boat, at a
22 gambling structure, or at a pari-mutuel racetrack shall not
23 exceed nineteen subject to the requirements of this ~~section~~
24 subsection.

25 ~~2.~~ b. Licenses to conduct gambling games shall be
26 restricted to those counties where an excursion gambling boat,
27 gambling structure, or racetrack enclosure was operating and
28 licensed to conduct gambling games on June 1, 2022.

29 ~~3.~~ c. The commission shall be authorized to take any of
30 the following actions concerning the issuance of licenses to
31 conduct gambling games:

32 ~~a.~~ (1) A gambling games licensee may move to a new location
33 within the same county and retain the gambling games license.

34 ~~b.~~ (2) A licensed facility may be sold and a new gambling
35 games license issued for operation in the same county.

1 ~~e.~~ (3) If a license to conduct gambling games is
2 surrendered, not renewed, or revoked, a new gambling games
3 license may be issued for operation in the same county.

4 ~~4. d.~~ This ~~section~~ subsection is repealed June 30, 2024
5 2029.

6 2. On or after July 1, 2029, the commission shall not
7 issue a new license until after the commission has issued the
8 required socioeconomic study on the impact of gambling on
9 Iowans during calendar year 2029 in accordance with section
10 99F.4, subsection 24.

11 Sec. _____. Section 99F.6, subsection 5, Code 2024, is amended
12 to read as follows:

13 5. Before a license is granted, an operator of an excursion
14 gambling boat shall work with the economic development
15 authority to promote tourism throughout Iowa and encourage
16 tourism from other states. Tourism information from local
17 civic and private persons may be submitted for dissemination.
18 The commission shall not issue a new license for a new location
19 that would negatively impact an existing licensee located
20 in a county contiguous to the Iowa border or located in a
21 county that qualifies as a rural county. For purposes of this
22 subsection, "rural county" means a county with a population
23 of less than thirty thousand as determined by the most recent
24 population estimate produced by the United States bureau of
25 census or the most recent decennial census released by the
26 United States bureau of the census.

27 Sec. _____. Section 99F.6, Code 2024, is amended by adding the
28 following new subsection:

29 NEW SUBSECTION. 10. a. The commission shall not issue a
30 new license to conduct gambling games if the commission finds
31 the approval of a new license would cause or do any of the
32 following:

33 (1) Negatively impact the adjusted gross receipts of an
34 existing excursion gambling boat, gambling structure, or
35 racetrack enclosure by more than ten percent.

1 (2) Negatively impact the annual distributions of an
2 existing qualified sponsoring organization.

3 b. If the commission does not issue a new license to conduct
4 gambling games in a county, another application shall not be
5 submitted for that county for eight years from the date of the
6 decision not to issue the license.

7 Sec. _____. Section 99F.10, subsection 8, Code 2024, is
8 amended to read as follows:

9 8. a. In addition to any other fees required by this
10 chapter, a person awarded a new license to conduct gambling
11 games pursuant to section 99F.7 on or after January 1, 2004,
12 shall pay the applicable initial license fee to the commission
13 as provided by this subsection. A person awarded a new license
14 shall pay one-fifth of the applicable initial license fee
15 immediately upon the granting of the license, one-fifth of the
16 applicable initial license fee within one year of the granting
17 of the license, one-fifth of the applicable initial license
18 fee within two years of the granting of the license, one-fifth
19 of the applicable initial license fee within three years of
20 the granting of the license, and the remaining one-fifth of
21 the applicable initial license fee within four years of the
22 granting of the license. However, the license fee provided
23 for in this subsection shall only apply when a new license is
24 issued to a person for a facility that increases the number
25 of licensed facilities in the applicable county or counties.
26 Fees paid pursuant to this subsection are not refundable to the
27 licensee.

28 b. (1) The initial license fee set forth in this
29 subparagraph is subject to adjustment pursuant to subparagraph
30 (2). For purposes of this subsection, the applicable initial
31 license fee shall be five million dollars if the population
32 of the county where the licensee shall conduct gambling
33 games is fifteen thousand or less based upon the most recent
34 federal decennial census, shall be ten million dollars if the
35 population of the county where the licensee shall conduct

1 gambling games is more than fifteen thousand and less than one
2 hundred thousand based upon the most recent federal decennial
3 census, and shall be twenty million dollars if the population
4 of the county where the licensee shall conduct gambling games
5 is one hundred thousand or more based upon the most recent
6 federal decennial census.

7 (2) (a) For purposes of this subparagraph unless otherwise
8 required by the context:

9 (i) "Annual inflation factor" means the same as defined in
10 section 422.4.

11 (ii) "Cumulative inflation factor" means the product of
12 the annual inflation factor for the calendar year beginning
13 on January 1, 2004, and all annual inflation factors for
14 subsequent calendar years as determined pursuant to this
15 subparagraph. The cumulative inflation factor applies to years
16 beginning on or after January 1 of the calendar year for which
17 the latest annual inflation factor has been determined.

18 (iii) The annual inflation factor for the calendar year
19 beginning on January 1, 2004, is one hundred percent.

20 (b) Commencing with the calendar year beginning January 1,
21 2005, and for each calendar year thereafter, the commission
22 shall determine the latest cumulative inflation factor for
23 each calendar year, and multiply each applicable initial
24 license fee in subparagraph (1) by the applicable cumulative
25 inflation factor, and shall round off the resulting product to
26 the nearest one dollar, and such resulting product shall be
27 the initial license fee in subparagraph (1) for the year a new
28 license is awarded.

29 c. Moneys collected by the commission from an initial
30 license fee paid under this subsection shall be deposited in
31 the rebuild Iowa infrastructure fund created in section 8.57.

32 Sec. ____. INTERNET GAMING — REVIEW.

33 1. The state racing and gaming commission shall initiate
34 and coordinate an independent review of regulation frameworks
35 and the various components implementing internet gaming in the

1 state and its impact on the state's gaming industry.

2 2. a. The review shall take into account the policy
3 objectives of ensuring and preserving Iowa's competitiveness
4 in the gaming industry and may consider all of the following:
5 recent trends in Iowa gaming revenue and the correlation to
6 gaming attendance at brick and mortar casino locations and a
7 comparison to gaming trends in other states; estimates of the
8 potential impact on Iowa gaming revenues, profitability, and
9 how that might impact Iowa jobs, business vendors, nonprofit
10 fund sharing, and tax revenues; and the societal impact of
11 internet gaming and how to ensure safety and security for Iowa
12 consumers.

13 b. The review shall analyze and report on the illegal
14 gambling market and the illegal internet gambling market
15 including all of the following: societal impacts, underage
16 access, the integrity of illegal gambling games, the payment of
17 winnings, anti-money laundering aspects, and identity theft.

18 c. The review shall include an assessment of the
19 effectiveness of problem gambling services in the state.

20 d. The review shall include an assessment of the direct
21 and indirect employment effects on the surrounding communities
22 where existing licensees are located.

23 3. The review shall include recommendations for changes in
24 law and administrative rules and identification of internet
25 gaming laws and procedures of other states that, if adopted in
26 Iowa, could enhance and preserve the competitiveness of the
27 existing gaming industry in the state.

28 4. The state racing and gaming commission shall, and
29 existing licensees and other interested persons may,
30 participate in the review. The commission may utilize
31 additional services to assist in the coordination of the review
32 and preparation of the report. The commission shall submit
33 a report with findings and recommendations to the general
34 assembly by January 1, 2025.>

35 2. Title page, lines 1 and 2, by striking <the duties and

H-8392 (Continued)

1 responsibilities of the department of revenue> and inserting
2 <state finances and certain regulated industries>

3 3. Title page, line 2, after <wagering,> by inserting
4 <gambling,>

5 4. By renumbering as necessary.

By KAUFMANN of Cedar

[H-8392](#) FILED APRIL 19, 2024

SENATE FILE 2430

H-8380

1 Amend Senate File 2430, as passed by the Senate, as follows:

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

3 <Section 1. Section 144.23, subsection 3, Code 2024, is
4 amended to read as follows:

5 3. A notarized affidavit by a licensed physician and surgeon
6 or osteopathic physician and surgeon stating that by reason of
7 surgery or other treatment by the licensee, the sex designation
8 of the person has been changed. The state registrar may make a
9 further investigation or require further information necessary
10 to determine whether a sex change has occurred. For the
11 purposes of this subsection, "sex" means the same as defined in
12 section 147.164.

13 Sec. _____. Section 144.24, subsection 2, Code 2024, is
14 amended to read as follows:

15 2. Following substitution of the original certificate of
16 birth with a new certificate of birth, the original certificate
17 and the evidence of adoption, paternity, legitimation, or sex
18 change shall not be subject to inspection except under order of
19 a court of competent jurisdiction, including but not limited
20 to an order issued pursuant to section 600.16A, as provided in
21 section 144.23A or 144.24A, or as provided by administrative
22 rule for statistical or administrative purposes only. For the
23 purposes of this subsection, "sex" means the same as defined in
24 section 147.164.>

25 2. Title page, line 1, after <to> by inserting <vital
26 statistics provisions including the definition of "sex" for the
27 purposes of issuance of certain new certificates of birth, and>

28 3. By renumbering as necessary.

By P. THOMPSON of Boone

H-8380 FILED APRIL 19, 2024

SENATE FILE 2431

H-8374

1 Amend Senate File 2431, as amended, passed, and reprinted by
2 the Senate, as follows:

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

4 <Section 1. STATUTE OF LIMITATION MODIFICATION —
5 LEGISLATIVE FINDINGS. It is the finding of the general
6 assembly that the following facts and circumstances are
7 conditions precedent to this modification of an existing Iowa
8 statute of limitation:

9 1. That legislatively created, after-the-fact exceptions to
10 the operation of civil statutes of limitation are, in general,
11 poor public policy.

12 2. Such exceptions tend to erode the rule of law, respect
13 for the doctrine of equal protection, and due regard for the
14 sanctity of contracts.

15 3. Notwithstanding such principles, various parties have
16 represented to the general assembly that a defined and discreet
17 group of Iowa sexual abuse victims face a grotesque miscarriage
18 of justice if the operation of sections 614.1 and 614.8 is not
19 suspended for their benefit.

20 4. These parties have also represented to the general
21 assembly that the circumstances surrounding the lawsuits
22 are unlikely to reoccur, and that the proposed retroactive
23 enlargement of the statute of limitation will not injure any
24 third party who has not already consented to settlement of
25 their interests.

26 5. But for the unusual and exceptionally rare circumstances
27 represented to be present, an after-the-fact enlargement of a
28 statute of limitation would not be considered.

29 6. The action taken by the general assembly in this matter
30 is not to be considered or offered in the future as creating
31 a precedent for future legislative action by the general
32 assembly.>

33 2. By renumbering as necessary.

By THOMSON of Floyd

H-8374 (Continued)

H-8374 FILED APRIL 19, 2024

SENATE FILE 2442

H-8390

1 Amend Senate File 2442, as passed by the Senate, as follows:

2 1. By striking page 1, line 1, through page 6, line 8, and
3 inserting:

4 <Section 1. Section 423.2, subsection 1, unnumbered
5 paragraph 1, Code 2024, is amended to read as follows:

6 There is imposed a tax ~~of six percent~~ at a rate specified
7 in subsection 12 upon the sales price of all sales of tangible
8 personal property, sold at retail in the state to consumers or
9 users except as otherwise provided in this subchapter.

10 Sec. _____. Section 423.2, subsections 2 and 3, Code 2024, are
11 amended to read as follows:

12 2. A tax ~~of six percent~~ at a rate specified in subsection
13 12 is imposed upon the sales price of the sale or furnishing
14 of gas, electricity, water, heat, pay television service, and
15 communication service, including the sales price from such
16 sales by any municipal corporation or joint water utility
17 furnishing gas, electricity, water, heat, pay television
18 service, and communication service to the public in its
19 proprietary capacity, except as otherwise provided in this
20 subchapter, when sold at retail in the state to consumers or
21 users.

22 3. A tax ~~of six percent~~ at a rate specified in subsection
23 12 is imposed upon the sales price of all sales of tickets
24 or admissions to places of amusement, fairs, and athletic
25 events except those of elementary and secondary educational
26 institutions. A tax ~~of six percent~~ at a rate specified in
27 subsection 12 is imposed on the sales price of an entry fee or
28 like charge imposed solely for the privilege of participating
29 in an activity at a place of amusement, fair, or athletic event
30 unless the sales price of tickets or admissions charges for
31 observing the same activity are taxable under this subchapter.
32 A tax ~~of six percent~~ at a rate specified in subsection 12
33 is imposed upon that part of private club membership fees or
34 charges paid for the privilege of participating in any athletic
35 sports provided club members.

1 Sec. _____. Section 423.2, subsection 4, paragraph a, Code
2 2024, is amended to read as follows:

3 a. ~~A tax of six percent~~ at a rate specified in subsection
4 12 is imposed upon the sales price derived from the operation
5 of all forms of amusement devices and games of skill, games of
6 chance, raffles, and bingo games as defined in chapter 99B, and
7 card game tournaments conducted under section 99B.27, that are
8 operated or conducted within the state, the tax to be collected
9 from the operator in the same manner as for the collection of
10 taxes upon the sales price of tickets or admission as provided
11 in this section. Nothing in this subsection shall legalize any
12 games of skill or chance or slot-operated devices which are now
13 prohibited by law.

14 Sec. _____. Section 423.2, subsection 5, Code 2024, is amended
15 to read as follows:

16 5. There is imposed a tax ~~of six percent~~ at a rate specified
17 in subsection 12 upon the sales price from the furnishing of
18 services as defined in section 423.1.

19 Sec. _____. Section 423.2, subsection 7, paragraph a,
20 unnumbered paragraph 1, Code 2024, is amended to read as
21 follows:

22 A tax ~~of six percent~~ at a rate specified in subsection 12
23 is imposed upon the sales price from the sales, furnishing, or
24 service of solid waste collection and disposal service.

25 Sec. _____. Section 423.2, subsection 8, paragraph a, Code
26 2024, is amended to read as follows:

27 a. ~~A tax of six percent~~ at a rate specified in subsection
28 12 is imposed on the sales price from sales of bundled
29 transactions. For the purposes of this subsection, a "*bundled*
30 *transaction*" is the retail sale of two or more distinct and
31 identifiable products, except real property and services to
32 real property, which are sold for one nonitemized price. A
33 "*bundled transaction*" does not include the sale of any products
34 in which the sales price varies, or is negotiable, based on
35 the selection by the purchaser of the products included in the

1 transaction.

2 Sec. _____. Section 423.2, subsection 9, Code 2024, is amended
3 to read as follows:

4 9. A tax ~~of six percent~~ at a rate specified in subsection
5 12 is imposed upon the sales price from any mobile
6 telecommunications service, including all paging services,
7 that this state is allowed to tax pursuant to the provisions
8 of the federal Mobile Telecommunications Sourcing Act, Pub.
9 L. No. 106-252, 4 U.S.C. §116 et seq. For purposes of this
10 subsection, taxes on mobile telecommunications service, as
11 defined under the federal Mobile Telecommunications Sourcing
12 Act that are deemed to be provided by the customer's home
13 service provider, shall be paid to the taxing jurisdiction
14 whose territorial limits encompass the customer's place of
15 primary use, regardless of where the mobile telecommunications
16 service originates, terminates, or passes through and
17 shall in all other respects be taxed in conformity with
18 the federal Mobile Telecommunications Sourcing Act. All
19 other provisions of the federal Mobile Telecommunications
20 Sourcing Act are adopted by the state of Iowa and incorporated
21 into this subsection by reference. With respect to mobile
22 telecommunications service under the federal Mobile
23 Telecommunications Sourcing Act, the director shall, if
24 requested, enter into agreements consistent with the provisions
25 of the federal Act.

26 Sec. _____. Section 423.2, subsection 10, paragraph a, Code
27 2024, is amended to read as follows:

28 a. A tax ~~of six percent~~ at a rate specified in subsection
29 12 is imposed on the sales price of specified digital products
30 sold at retail in the state. The tax applies whether the
31 purchaser obtains permanent use or less than permanent use of
32 the specified digital product, whether the sale is conditioned
33 or not conditioned upon continued payment from the purchaser,
34 and whether the sale is on a subscription basis or is not on a
35 subscription basis.

1 Sec. _____. Section 423.2, subsection 12, Code 2024, is
2 amended by striking the subsection and inserting in lieu
3 thereof the following:

4 12. *a.* For the period beginning January 1, 2025, and ending
5 December 31, 2050, the sales tax rate is five percent.

6 *b.* Beginning January 1, 2051, the sales tax rate is four
7 percent.

8 Sec. _____. Section 423.2A, subsection 2, paragraph *c*, Code
9 2024, is amended to read as follows:

10 *c.* Transfer ~~one-sixth~~ one-fifth of the remaining revenues
11 to the secure an advanced vision for education fund created in
12 section 423F.2. This paragraph "*c*" is repealed January 1, 2051.

13 Sec. _____. Section 423.5, subsection 1, unnumbered paragraph
14 1, Code 2024, is amended to read as follows:

15 ~~Except as provided in paragraph "*b*", an~~ An excise tax at the
16 rate of ~~six~~ five percent of the purchase price or installed
17 purchase price is imposed on the following:

18 Sec. _____. Section 423.5, subsection 1, paragraph *b*, Code
19 2024, is amended to read as follows:

20 *b.* ~~An excise tax at the rate of five percent is imposed~~
21 ~~on the~~ The use of vehicles subject only to the issuance of a
22 certificate of title and the use of manufactured housing, and
23 on the use of leased vehicles, if the lease transaction does
24 not require titling or registration of the vehicle, on the
25 amount subject to tax as calculated pursuant to section 423.26,
26 subsection 2.

27 Sec. _____. Section 423.5, subsection 4, Code 2024, is amended
28 to read as follows:

29 4. The use tax rate of ~~six~~ five percent is reduced to ~~five~~
30 four percent on January 1, 2051.

31 Sec. _____. Section 423.43, subsection 1, paragraph *b*, Code
32 2024, is amended to read as follows:

33 *b.* Subsequent to the deposit into the general fund of the
34 state and after the transfer of such revenues collected under
35 chapter 423B, the department shall transfer ~~one-sixth~~ one-fifth

H-8390 (Continued)

1 of such remaining revenues to the secure an advanced vision for
2 education fund created in section 423F.2. This paragraph is
3 repealed January 1, 2051.

4 Sec. ____ . EFFECTIVE DATE. This division of this Act takes
5 effect January 1, 2025.>

6 2. Title page, line 2, by striking <individual and alternate
7 income tax rates> and inserting <the state sales and use tax>

8 3. By renumbering as necessary.

By SCHEETZ of Linn

[H-8390](#) FILED APRIL 19, 2024

SENATE FILE 2443

H-8395

- 1 Amend Senate File 2443, as passed by the Senate, as follows:
- 2 1. Page 4, lines 2 and 3, by striking <2024, and each
- 3 succeeding fiscal year> and inserting <~~2024, and each~~
- 4 ~~succeeding fiscal year~~ 2023>
- 5 2. Page 4, by striking lines 10 through 23.
- 6 3. By renumbering as necessary.

By BUCK of Polk

H-8395 FILED APRIL 19, 2024

SENATE FILE 2443

H-8396

1 Amend Senate File 2443, as passed by the Senate, as follows:

2 1. Page 12, after line 7 by inserting:

3 <DIVISION ____
4 EBT

5 Sec. ____ . FINDINGS. The general assembly finds all of the
6 following:

7 1. The Iowa general assembly, in conjunction with state
8 agencies, has a duty to ensure Iowa children have access to
9 food and essential nutrition regardless of income level.

10 2. Summer can be a time of increased hunger for children who
11 no longer have access to regular school lunches.

12 3. Iowa is currently experiencing a food insecurity crisis
13 as food banks and other charitable organizations continue to
14 report record high demand from Iowans in need.

15 4. There are an estimated two hundred forty thousand
16 children in Iowa who would be eligible to receive benefits
17 under the summer electronic benefits transfer (EBT) for
18 children program, as established as a permanent program under
19 the federal Consolidated Appropriations Act, 2023, 42 U.S.C.
20 §1762.

21 5. When Iowans are struggling financially, they are more
22 likely to buy less expensive foods, which are high in calories
23 and low in nutritional value.

24 6. Summer congregate and noncongregate meals are not always
25 easily accessible to families in need, particularly in rural
26 Iowa.

27 7. The summer EBT for children program offered by the
28 federal government would provide an estimated twenty-nine
29 million dollars to address the food insecurity crisis, which
30 not only feeds children but stimulates local economic activity.

31 8. Iowa ended fiscal year 2022-2023 with a general fund
32 balance of one billion eight hundred thirty-one million
33 dollars. Iowa can afford to feed hungry children and cover the
34 costs of administering the summer EBT for children program.

35 Sec. ____ . PARTICIPATION IN SUMMER ELECTRONIC BENEFITS

1 TRANSFER (EBT) FOR CHILDREN PROGRAM — APPROPRIATION.

2 1. The department of health and human services, in
3 coordination with the department of education, shall do all of
4 the following:

5 a. Immediately upon the effective date of this Act, submit a
6 letter of intent to the United States secretary of agriculture
7 to apply for and participate in the summer EBT for children
8 program offered by the United States department of agriculture
9 food and nutrition service during summer 2024.

10 b. Coordinate with the United States department of
11 agriculture food and nutrition service to develop a successful
12 management and administration plan for the summer EBT for
13 children program, and submit the plan to the United States
14 secretary of agriculture by February 15, 2024.

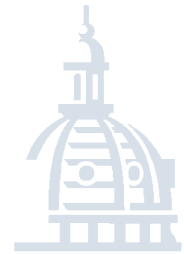
15 2. There is appropriated from the general fund of the state
16 to the department of health and human services for the fiscal
17 year beginning July 1, 2023, a sufficient amount to cover the
18 costs of administering the summer EBT for children program
19 during summer 2024. Moneys appropriated under this section
20 that remain unexpended or unencumbered at the close of the
21 fiscal year shall not revert but shall remain available for
22 expenditure in the succeeding fiscal year.

23 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
24 deemed of immediate importance, takes effect upon enactment.

25 Sec. ____ . RETROACTIVE APPLICABILITY. This division of this
26 Act applies retroactively to July 1, 2023.>

27 2. By renumbering as necessary.

By ISENHART of Dubuque



HF 2705 – Individual Income Tax, Reduction (LSB6382HV)
Staff Contacts: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov
Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Michael Peters (515.281.6934) michael.peters@legis.iowa.gov
Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Fiscal Note Version – New

Description

[House File 2705](#) has nine divisions and modifies the individual and alternate income tax rates, withholding credits, franchise tax deductions, and property tax procedures; changes methods of determining compensation of county officials, makes contingent transfers from the Taxpayer Relief Fund (TRF); and makes corrections to the Iowa Code. The Bill has retroactive provisions.

Division I — Individual and Alternate Income Tax Rates in Tax Year 2025

Description and Background

Division I of the Bill decreases individual income tax rates beginning in tax year (TY) 2025. Division I makes the following changes:

- Eliminates the bracketed individual income tax rates that go into effect in TY 2025 and establishes flat individual income tax rates of 3.8% for tax years beginning on or after January 1, 2025. Currently, a flat individual income tax rate of 3.9% is scheduled to go into effect beginning in TY 2026.
- Eliminates references to calculating the latest cumulative inflation factors in Iowa Code chapter [422](#) due to removing income tax brackets.
- Decreases the future alternate income tax rate from 4.4% to 4.3% beginning in tax years on or after January 1, 2025.
- Requires the rate of withholding for tax years beginning on or after January 1, 2025, to not be higher than the tax rate in effect for the applicable tax year.

Division I is effective January 1, 2025, and applies to tax years beginning on or after January 1, 2025.

Current individual income tax rates for TY 2024, TY 2025, and for tax years beginning January 1, 2026, were set in 2022 Iowa Acts, [House File 2317](#) (Income Tax Rate Reduction and Exemptions Act). **Figure 1** details [current](#) and proposed tax rates for single filers in the Bill by TY, while **Figure 2** details current and proposed tax rates for married filers by TY.

Figure 1 — Individual Income Tax Rates (Single Filer)

Income — Single Filer	Current Law			HF 2705	
	TY 2024	TY 2025	TY 2026+	TY 2024	TY 2025+
\$0 to \$6,210	4.40%	4.40%	3.90%	4.40%	3.80%
\$6,210 to \$31,050	4.82%	4.82%		4.82%	
\$31,050+	5.70%			5.70%	

Figure 2 — Individual Income Tax Rates (Married Filers)

Income — Married Filers	Current Law			HF 2705	
	TY 2024	TY 2025	TY 2026+	TY 2024	TY 2025+
\$0 to \$12,420	4.40%	4.40%	3.90%	4.40%	3.80%
\$12,420 to \$62,100	4.82%	4.82%		4.82%	
\$62,100+	5.70%			5.70%	

Assumptions/Fiscal Impact (Division I)

- The tax reduction estimate is based on income tax returns filed for TY 2022 and is time-adjusted for previously enacted State and federal law changes, as well as personal income and population changes that are projected to occur after the 2022 base tax year.
- Temporary federal law changes under the [Tax Cut and Jobs Act of 2017](#) are assumed to expire after TY 2025. The Iowa individual income tax revisions under 2018 Iowa Acts, [Senate File 2417](#) (Income and Sales Tax Modification Act), and 2022 Iowa Acts, House File, 2317, are incorporated as current law for applicable years.
- Iowa withholding decreases would begin in January 2025, affecting FY 2025 revenue; however, the majority impact of TY 2025 income tax rate decreases would be realized in FY 2026.
- Tax year results are converted to fiscal year estimates using historical relationships between income tax withholding, estimate payments, tax refunds, and payments with filed tax returns.
- The [income surtax for schools](#) is a local option tax that is based on a taxpayer’s Iowa income tax liability. Law changes that lower Iowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this projection, the surtax is assumed to equal 2.5% of State individual income tax liability.

The individual income tax rate changes in HF 2705 are projected to decrease net individual income tax liability and State General Fund revenue by the following amounts:

- FY 2025 = \$328.2 million
- FY 2026 = \$605.3 million
- FY 2027 = \$97.0 million
- FY 2028 = \$96.8 million
- FY 2029 = \$99.5 million
- FY 2030 = \$102.4 million

The decrease in tax liability is also projected to decrease the statewide local option income surtax for schools by the following amounts:

- FY 2025 = \$8.1 million
- FY 2026 = \$15.0 million
- FY 2027 = \$2.4 million
- FY 2028 = \$2.4 million

- FY 2029 = \$2.5 million
 - FY 2030 = \$2.5 million
-

Division II — Targeted Jobs Withholding Credit

Description and Background

Division II of the Bill makes changes to the Targeted Jobs Withholding Tax Credit. Division II makes the following changes:

- Increases the investment necessary for a business to qualify for the credit from \$500,000 to \$1.0 million.
- Extends the ability of the Iowa Economic Development Authority (IEDA) to enter into a targeted jobs withholding agreement by three years, from June 30, 2024, to June 30, 2027.
- Changes the annual compliance reporting to the IEDA about the targeted jobs withholding agreement from the pilot project city to the employer.

The [Targeted Jobs Withholding Tax Credit](#) was created in 2006 as an economic incentive tool available in a small number of cities for a limited time. The availability of the credit has been extended several times. The incentive tool is funded through individual income tax withholding. Instead of remitting income tax withholding from certain employees to the State General Fund, the employer forwards the withholding tax to the city to finance a project related to the employer pursuant to an agreement between the employer and the pilot project city. Under current law, the authority for employers and pilot project cities to enter into new agreements expires June 30, 2024.

Assumptions/Fiscal Impact (Division II)

- Based on historical award data, it is estimated that \$4.0 million will be awarded each year for FY 2025 through FY 2027.
- Based on historical claim data, the credit redemption pattern, in the form of retained withholding tax from employee paychecks, will be:
 - First fiscal year = 3.0%
 - Second fiscal year = 5.0%
 - Third through eleventh fiscal year = 8.0% per year
 - Awarded credits that are never redeemed = 20.0%

Extending the Targeted Jobs Withholding Pilot Project by three additional years is projected to reduce General Fund revenue by the following amounts:

- FY 2025 = \$120,000
- FY 2026 = \$320,000
- FY 2027 = \$640,000
- FY 2028 = \$840,000
- FY 2029 = \$960,000
- FY 2030 = \$960,000

Division III — Franchise Tax — Investment Subsidiaries

Description and Background

Division III of the Bill:

- Allows the deduction of expenses allocable to investment in an investment subsidiary for purposes of the franchise tax.
- Allows a financial institution with an investment subsidiary to elect to include the income and expenses of the investment subsidiary on a franchise tax return.
- Requires the inclusion of income and expenses of the investment subsidiary on all subsequent franchise tax returns as long as the investment subsidiary remains a subsidiary of the financial institution.
- Specifies if the financial institution requests the filing of separate returns and the director of the Iowa Department of Revenue (IDR) determines separate returns will more clearly disclose the taxable income, the financial institution may file a separate return from the investment subsidiary.

Division III of the Bill is effective for tax years beginning on or after January 1, 2025.

The deduction of expenses allocable to investment in a subsidiary was previously eliminated in 1995 Iowa Acts, [chapter 193](#) (Franchise Tax on Financial Institutions Act), which required financial institutions to pay the franchise tax when depositing certain kinds of investments in subsidiary corporations.

Assumptions/Fiscal Impact (Division III)

- The Bill is not expected to have an impact on banks as use of investment subsidiaries is optional.
- Any fiscal estimate is dependent on the extent to which banks choose to open investment subsidiaries to elect the deduction associated with investment in subsidiaries for purposes of reducing the franchise tax.
- The IDR cannot estimate the fiscal impact of Division III due to a lack of information but believes Division III may result in either less or more franchise tax revenue to the General Fund, dependent on taxpayer actions that cannot be predicted.
- The estimated [fiscal impact](#) from 1995 Iowa Acts, chapter 193, was a gain in tax revenue of approximately \$8.0 million annually to the General Fund.
- TY 2025 franchise tax revenue is expected to affect FY 2026 revenue.

The fiscal impact of Division III of the Bill cannot be determined due to a lack of information.

Division IV — Property Tax Procedures

Description and Background

Division IV makes the following modifications to property tax procedures and statements found in Iowa Code section [24.2A](#):

- Changes the deadline for political subdivisions to file reports with the Department of Management (DOM) from March 15 to 4:00 p.m. on March 5 containing all necessary information for the DOM to compile and calculate amounts required to be included in the statements sent out to property tax owners and taxpayers in that subdivision. If a city or county fails to meet the deadline, that city's or county's tax levy is limited to the previous year's budget amount.
- Changes the deadline for county auditors to send an individual statement containing information relating to property taxes from March 20 to March 15.

- Changes the property tax statements example property on the statement from an assessed value of \$100,000 to \$300,000 in assessed value for residential and commercial properties. This change applies to all fiscal years on or after July 1, 2025. The bill also changes the amount used for residential and commercial property in the budget year to 110.0% of the value of the property used as the current fiscal year example.
- On or after July 1, 2024, statements must include a percent change in property taxes owed from the current fiscal year example to the budgeted year example.
- Requires that all statements include a link to the DOM's Internet site. This requirement is retroactive to January 1, 2024.

Division IV amends requirements related to public hearings for political subdivision's proposed property tax amount found in Iowa Code section [24.2A](#).

Division IV repeals the 1848 Iowa Acts, First Extraordinary Session, chapter [52](#), which required Lee County to maintain a district court at Fort Madison and the city of Keokuk. The Act also required the clerk of district court and the sheriff of Lee County to keep offices at both Fort Madison and the city of Keokuk.

Division IV allows a city to levy at a rate not to exceed \$8.10 per \$1,000 of assessed valuation for its general fund levy if the city's actual levy rate for the current fiscal year is \$0 per \$1,000 of value and the total assessed value used to calculate taxes for that budget year exceeds 102.75%. This provision is effective upon enactment.

Counties may collect taxes for a fiscal year for which no budget has been certified for the county, but the Bill prohibits the county from distributing any funds collected until the county certifies its budget and transmits the certified budget to the county auditor. Division IV allows the DOM to make exemptions to this requirement on a case-by-case basis.

A municipality with a population equal to or greater than 15,000 using tax increment financing for purposes of public improvements related to housing is limited to tax collection of a maximum of 10 fiscal years. The Bill allows a municipality of any size to extend its urban renewal area tax collections for three additional years if the project for which revenue is being divided was established prior to January 1, 2018, to adequately fund the project. All governing bodies of the taxing district affected must approve the extension, and this provision of this Bill takes effect upon enactment.

Division IV requires that the county recorder, county treasurer, county assessor, city assessor, or other government body maintain confidentially the names, addresses, and dates of birth of persons receiving the 65+ homestead tax exemption.

Taxing district assessors are required to report to the county auditor, in a manner that is compatible with the county auditor's software, the valuations and revaluations in their taxing district as instructed by the DOM.

2023 Iowa Acts, [chapter 71](#), requires the director of the DOM to annually prepare and file a report by December 1 with the General Assembly. Division IV changes the county and city bond issuance reporting deadline for the DOM from December 1 to no later than January 1.

Assumptions/Fiscal Impacts (Division IV)

DOM

The fiscal impact to the Department of Management will be approximately \$20,000 for technology changes and updates to the existing software system. The expenses would be paid for out of existing Rebuild Iowa Infrastructure Fund/Technology Reinvestment Fund (RIIF/TRF) funding for the local government systems appropriation to the Department of Management.

Lee County District Court and Sheriff Offices

The closure of the City of Keokuk clerk of district court and the sheriff of Lee County offices may generate local savings. The LSA is unable to estimate the local impact.

City Levy Rates

2023 Iowa Acts, [House File 718](#), restricted cities that received zero property taxes and had a \$0.0 tax rate from levying rate increase unless the cities assessed value grew less than 3.0% in terms of taxable value. Cities that grew more than 3.0% would not be allowed to tax real property in FY 2025.

In FY 2024, there were seven cities that would be prevented from raising their rates in FY 2025. Of those cities, four incurred taxable growth in excess of 3.0% and would be eligible to increase rates and collect property taxes in FY 2025 under this Division. This Bill would generate an additional \$145,000 in statewide property tax revenue. Cities affected include:

- Bagley — Increased FY 2025 taxable property growth by 5.8%, which generates \$34,000 in additional revenues.
- Pleasanton — Increased FY 2025 taxable property growth by 10.6%, which generates \$5,000 in additional revenues.
- Sageville — Increased FY 2025 taxable property growth by 16.8%, which generates \$83,000 in additional revenues.
- Zwingle — Increased FY 2025 taxable property growth by 11.1%, which generates \$23,000 in additional revenues.

Tax Increment Financing (TIF)

The FY 2023 Annual Urban Renewal [Report](#) identified a total of 84 low- and moderate-income housing-related projects. Of those projects, 53 were created prior to January 1, 2018, with a total balance of \$11.3 million. It is unknown how many of these TIFs may utilize this program, and the impact on local property taxes cannot be estimated.

Division V — Compensation of Elected County Officials

Description and Background

Division V of the Bill does the following:

- Requires a majority vote from a board of county supervisors to change the compensation schedule of elected county officials if a compensation board does not exist.
- Allows a board of county supervisors to dissolve or create a county compensation board upon a majority vote of the members of the board and requires the board of supervisors to annually prepare and review a compensation schedule if a compensation board does not exist.
- Requires the salary of a county sheriff to be comparable to salaries paid to professional law enforcement administrators and command officers of the State Patrol, the Division of Criminal Investigation of the Department of Public Safety (DPS), and city police chiefs in cities of a similar population to the population of the county.

- Requires a county compensation board to provide documentation to the board of supervisors demonstrating how the compensation board determined its recommended compensation schedule.
- Allows a board of supervisors to set compensation of a position at less than compensation provided in the current compensation schedule if the position is reduced to part-time.

Fiscal Impact

Division V is not expected to have a fiscal impact.

Division VI — County and City Tax Levy Rate Adjustments

Description and Background

Division VI makes changes to the limits on county and city property taxes rates established in 2023 Iowa Acts, [House File 718](#) (Property Tax, Assessments, and Bond Elections Act). House File 718 consolidated property tax rates for limits to allow rate adjustment by the growth of that local taxing districts property assessments into a new combined general fund levy (CGFL rate).

Current Law Under HF 718

House File 718 made the following county changes, which are impacted by Division VI:

- Consolidates several county functions that were previously financed through a combination of general county services, rural county services, and additions to general/rural county services levies. The consolidation first occurs for FY 2025.
- Creates additional limits on the maximum allowed general and rural county services tax rates. The new limits apply to FY 2025 through FY 2028 and will be specific to each county.
- Establishes maximum general county and rural county services rates for FY 2029 and after that will apply to all counties. The maximum rates for FY 2029 and after are \$3.50 for general county services and \$3.95 for rural county services.
- The new county-specific general services tax rate limits for FY 2025 are based on rates in place for FY 2024, including the consolidation within the general or rural services levies of any levies utilized by the county during FY 2024. For four fiscal years (FY 2025 through FY 2028), maximum county-specific tax rates are based on growth in county taxed value and county tax rates. For FY 2025 through FY 2028, the application of new county general service levy limits will fall into one of three categories depending on the situation in each county each year:
 - **Category 1** — Counties with general services tax base growth that exceeds 3.00% but is less than 6.00%: A county in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
 - **Category 2** — Counties with general services tax base growth that equals or exceeds 6.00%: A county in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.
 - **Category 3** — Counties with general services budget year tax base growth of 3.00% or less: Counties in this category will be able to utilize all growth in the property tax base, and if the county's current-year rate is below \$3.50, the county may raise the budget year general services rate to \$3.50.
- Rural county services tax rates are limited in the same manner as discussed above, but the limit is based on the rate of growth in a county's rural tax base and the current year's rural county services tax rate, with references to the \$3.50 tax rate changed to \$3.95.

House File 718 made the following city changes, which are impacted by Division VI:

- Consolidates authority for the city general fund (\$8.10) levy, 16 of 21 additions to the city general fund levy (Iowa Code section [384.12](#)), the emergency levy (Iowa Code section [384.8](#)), and any levy increases that are the result of the suspension of statutory levy limits approved by the State Appeals Board under Iowa Code section [24.48](#). Separate authority for the emergency levy was stricken, and the 16 levy purposes are removed from the list of additions to the city basic levy in Iowa Code section 384.12. In addition, the State Appeals Board is allowed to approve the suspension of a city statutory levy limit only in the event of a natural disaster, unusual problems related to major new functions required by State law, or an unusual need for a new program that will provide substantial benefits to county residents.
- Creates additional limits on the maximum allowed city general fund tax rate.
- Creates new city-specific general fund tax rate limits for FY 2025 that are based on FY 2024 rates, and for FY 2025 through FY 2028, city-specific tax rates are based on growth in city taxed value and the previous year's city tax rate. For FY 2025 through FY 2028, the application of new city general fund rate limits will fall into one of three categories depending on the situation in each city:
 - **Category 1** — Cities with tax base growth that exceeds 3.00% but is less than 6.00%: A city in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
 - **Category 2** — Cities with tax base growth that equals or exceeds 6.00%: A city in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.
 - **Category 3** — Cities with budget year tax base growth of 3.00% or less: A city in this category will be able to utilize all growth in the property tax base, and if the city's current year rate is below \$8.10, the city may also raise the budget year rate to \$8.10 per \$1,000 of assessed property value.
- For FY 2029 and after, the maximum city general fund tax rate for all cities is limited to \$8.10 per \$1,000 of assessed value.

Proposed Law Under This Bill

Division VI creates four growth categories, redistributes the allowable base growth, and includes an assessed value reduction for each group. The Bill adjusts the levy rates for cities and counties so cities and counties use the greater of last year's levy rate or the default levy rate based on their growth. The following four categories apply to both the county and city rates:

- **Category 1** — Counties with general services tax base growth that is less than 2.75%. A county in this category will not receive a reduction in the maximum tax rate.
- **Category 2** — Counties with general services tax base growth that equals 2.75% but is less than 4.00%: A county in this category will have its maximum property tax dollars reduced by 1.00 percentage point for the budget year through a reduction in the maximum tax rate.
- **Category 3** — Counties with general services tax base growth that equals 4.00% but is less than 6.00%: A county in this category will have its maximum property tax dollars reduced by 2.00 percentage points for the budget year through a reduction in the maximum tax rate.
- **Category 4** — Counties with general services tax base growth that equals or exceeds 6.00%: A county in this category will have its maximum property tax dollars reduced by 3.00 percentage points for the budget year through a reduction in the maximum tax rate.

Assumptions/Fiscal Impact (Division VI)

- The county authority for general services is limited to a maximum of \$3.50, and the authority for the rural services levy is limited to a maximum of \$3.95 pursuant to Iowa Code section [331.423](#). Properties located in cities are only subject to the general levies, while rural properties are subject to both general and rural levies.
- The city authority for the general fund levy is limited to a maximum of \$8.10 per \$1,000 of assessed property value. That maximum rate applies to all classes of property, with the

exception of property classified as agricultural. The tax rate that applies to agricultural property is limited to \$3.00375 pursuant to Iowa Code section [384.1](#). City tax levies apply to taxable property located within the boundary limits of the city, although in limited cases, particular classes of property are excluded from the levy.

- FY 2024 had a total county assessed value, with gas and electric, of \$202.3 billion, which generated \$730.6 million in local tax dollars. FY 2025 has \$214.3 billion in assessed property value.
- FY 2024 had a total rural county assessed value, with gas and electric, of \$82.7 billion, which generated \$264.2 million in local tax dollars. FY 2025 has \$86.9 billion in assessed property value.
- FY 2024 had a total city assessed value, with gas and electric, of \$119.0 billion, which generated \$962.8 million in local tax dollars. FY 2025 has \$126.7 billion in assessed property value.

Division VI would increase the local tax dollars collected at the county and city level by \$1.43 million in FY 2025 (see **Figure 3** below).

Figure 3

FY 2025 General County, General County Rural, and General City Levy Proposal					
in Millions					
	FY 2024		FY 2024		FY 2025
	<u>Assessed Value</u>		<u>Tax Dollars</u>		<u>Assessed Value</u>
County Tax	\$	202,386.29	\$	730.56	\$ 214,295.47
County Rural Tax		82,713.45		264.21	86,929.77
City Tax		118,992.80		962.81	126,662.00
Total Tax	\$	404,092.55	\$	1,957.59	\$ 427,887.24
	FY 2025		FY 2025		FY 2025
	<u>HF 718 Tax Dollars</u>		<u>HF 2705 Tax Dollars</u>		<u>Difference</u>
County Tax	\$	757.96	\$	758.40	\$ 0.44
County Rural Tax		291.20		291.45	0.25
City Tax		1,002.80		1,003.54	0.74
Total Tax	\$	2,051.96	\$	2,053.40	\$ 1.43

Note: 2023, Iowa Acts HF 718 reduced property tax rates as described in the [Fiscal Note](#) and is current law.

Division VI applies to taxes and budgets for fiscal years beginning on or after July 1, 2025.

Division VII — Public Utility Assessment Limitations

Description and Background

Division VII removes public utility company property operating under Iowa Code chapter [428](#) and pipeline company property under Iowa Code chapter [438](#) from the calculation of the assessment limitation. The Bill also reduces the percentage of actual value at which a property is valued by 2.0% each year beginning in assessment year (AY) 2025 over the next 5 years to 90.0% in AY 2029.

Real property is taxed on a percentage of its value as determined through an assessment process. The percentage of assessed value that is subject to taxation is referred to as a rollback. Certain property classes are assigned a static rollback, and other classes have a rollback calculated annually by formula.

This Division lowers the rollback percentage for pipeline property from 100.0% to 90.0% over five years. Decreases in the rollback reduce the taxable value of a class of property and reduce property taxes owed. Through the action of Iowa’s school aid formula, decreases in the rollback also increase the annual appropriation from the State General Fund to support local schools.

The changes in Division VII are first effective for FY 2027 property taxes.

Assumptions/Fiscal Impact (Division VII)

Division VII would decrease centrally assessed pipeline and utility property taxable values. The decrease in the property tax base is estimated to be \$81.98 million in AY 2025. This Division would decrease local property tax revenues by an estimated \$1.62 million in FY 2027.

School Foundation Aid would also increase, and the cost to the State in implementing the school aid formula would increase by \$5.40 per \$1,000 of the diminished property tax base. The impact to the State General Fund is estimated to increase by \$0.44 million beginning in FY 2027 as a result (see **Figure 4** below).

Figure 4

Projected Property Tax Change Under Division VII (FY 2026 — FY 2031)						
Dollars in Millions						
	AY 2024 FY 2026	AY 2025 FY 2027	AY 2026 FY 2028	AY 2027 FY 2029	AY 2028 FY 2030	AY 2029 FY 2031
Assessed Value of Public Utility Under Current Law	\$ 4,018.67	\$ 4,099.04	\$ 4,181.02	\$ 4,264.65	\$ 4,349.94	\$ 4,436.94
Assessed Value of Public Utility Under Division VII	4,018.67	4,017.06	4,013.78	4,008.77	4,001.94	3,993.24
Total Decrease in Assessed Value	\$ -	\$ 81.98	\$ 167.24	\$ 255.88	\$ 348.00	\$ 443.69
Rollback	100.00%	98.00%	96.00%	94.00%	92.00%	90.00%
General Fund Impact	\$ -	\$ 0.44	\$ 0.90	\$ 1.38	\$ 1.88	\$ 2.40
Local Levy Authority Impact	-	\$ 1.62	\$ 3.31	\$ 5.06	\$ 6.89	\$ 8.78
Total Revenue Impact	\$ -	\$ 2.06	\$ 4.21	\$ 6.44	\$ 8.76	\$ 11.17

The net of the decrease in State Foundation Aid and the statewide fiscal impact of the Bill on local jurisdictions is estimated to be a decrease of \$2.1 million in FY 2027. The fiscal impact is estimated to increase each year until FY 2031 as a result of the assessment limitation downward schedule.

Division VIII — Taxpayer Relief Fund

Description and Background

Division VIII of the Bill:

- If actual net revenue is less than net General Fund appropriations for a fiscal year, 50.0% of the difference between actual net revenue and net General Fund appropriations is transferred from the TRF to the General Fund beginning in FY 2025.
- Removes transfers from the TRF to the General Fund if enacted in Division VIII from calculation of the annual expenditure limitation.

- Repeals current Iowa Code section [8.57E\(2\)](#), which authorizes a transfer from the TRF to the General Fund if actual net revenue from the General Fund is less than 103.5% of the actual net revenue of the General Fund for the prior fiscal year.

Division VIII of the Bill is repealed July 1, 2029.

The TRF is established in Iowa Code section 8.57E and is required to be used only as appropriations or transfers made by the General Assembly for tax relief or reductions in income tax rates. Pursuant to Iowa Code section [8.55](#), a transfer is made to the Economic Emergency Fund (EEF), and excess money after the transfer to the EEF is transferred to the TRF based on the difference between the actual net revenue for the General Fund in a fiscal year and the adjusted revenue estimate for the fiscal year. It is [estimated](#) that the TRF will have a balance of \$3,662.9 million at the close of FY 2024.

Assumptions/Fiscal Impact (Division VIII)

- In TY 2023, net actual revenue to the General Fund equaled \$9,845.3 million, while net actual appropriations from the General Fund equaled \$8,211.5 million. Under current law and assumptions, revenues are not estimated to fall below appropriations through FY 2029.
- The automatic TRF transfer procedure created in the Bill will not be activated unless a specific State General Fund financial situation occurs in the future. The specific financial conditions required to trigger a transfer are not predictable.

The fiscal impact of Division VIII cannot be estimated due to a lack of information.

Division IX — Corrective Provision

Description and Background

Division IX makes a technical correction to 2024 Iowa Acts, [SF 574](#) (Economic Development Authority, Major Economic Growth Attraction Program Bill).

Assumptions/Fiscal Impact (Division IX)

Division IX is estimated to have no fiscal impact.

Fiscal Impact

The Bill is projected to reduce individual income tax, corporate income tax and franchise tax liability and State General Fund revenue by the amounts in **Figure 5**.

Figure 5 — General Fund Revenue Impact (in Millions)

	Division I 3.8% TY 2025 Income Tax	Division II Targeted Jobs Credit	Division VII Public Utility Assessment	Total General Fund Revenue Change
FY 2025	\$ -328.2	\$ -0.1	\$ 0.0	\$ -328.3
FY 2026	-605.3	-0.3	0.0	-605.6
FY 2027	-97.0	-0.6	-0.4	-98.0
FY 2028	-96.8	-0.8	-0.9	-98.5
FY 2029	-99.5	-1.0	-1.4	-101.9
FY 2030	-102.4	-1.0	-1.9	-105.3

The Iowa Department of Management is expected to incur costs totaling \$20,000 due to Division IV of the Bill.

The Bill is projected to reduce local government revenue by the amounts in **Figure 6**.

Figure 6 — Local Government Revenue Impact (in Millions)

	Division I 3.8% TY 2025 Income Tax	Division IV Property Tax Procedures	Division VI County/City Tax Levy	Division VII Public Utility Assessment	Total Local Government Revenue Change
FY 2025	\$ -8.1	\$ 0.1	\$ 1.4	\$ 0.0	\$ -6.5
FY 2026	-15.0	0.1	1.4	0.0	-13.4
FY 2027	-2.4	0.1	1.4	-1.6	-2.4
FY 2028	-2.4	0.1	1.4	-3.3	-4.1
FY 2029	-2.5	0.1	1.4	-5.1	-6.0
FY 2030	-2.5	0.1	1.4	-6.9	-7.8

Sources

Iowa Department of Revenue
Iowa Department of Management
Iowa State Association of Counties
Legislative Services Agency analysis

/s/ Jennifer Acton

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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.