

**NINETIETH GENERAL ASSEMBLY
2024 REGULAR SESSION
DAILY
SENATE CLIP SHEET
February 22, 2024**

Clip Sheet Summary

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

Bill	Amendment	Action	Sponsor
SF 2331	S-5019	Adopted	CHRIS COURNOYER
SF 2389	S-5020	Adopted	MIKE BOUSSELOT, et al

Fiscal Notes

[SF 2152](#) — [Employer Field Audits](#) (LSB5919XS)

[SF 2326](#) — [Pelican Study, Department of Natural Resources](#) (LSB6061SV)

SENATE FILE 2331

S-5019

- 1 Amend Senate File 2331 as follows:
- 2 1. Page 3, line 13, by striking <may> and inserting <shall>
- 3 2. Page 3, line 32, by striking <Notwithstanding paragraph
- 4 "a", if the service>
- 5 3. By striking page 3, line 33, through page 4, line 20.
- 6 4. Page 4, line 21, by striking <618.3C> and inserting
- 7 <618.3B>
- 8 5. Page 4, line 25, after <to> by inserting <government
- 9 bodies, as defined in section 22.1, within that county and>
- 10 6. Page 4, line 27, after <county> by inserting <, the
- 11 official internet site of the government body required to
- 12 publish the public notice, and the statewide public notice
- 13 internet site established pursuant to section 618.3A if such
- 14 an internet site exists>
- 15 7. Page 5, line 2, after <person> by inserting <and to the
- 16 statewide public notice internet site established pursuant to
- 17 section 618.3A if such an internet site exists>
- 18 8. Page 5, line 4, after <receipt.> by inserting <The
- 19 statewide public notice internet site shall publish a public
- 20 notice forwarded pursuant to this section within seventy-two
- 21 hours of receipt.>
- 22 9. Page 6, by striking lines 9 through 12 and inserting:
- 23 <b. The government body, as defined in section 22.1, did not
- 24 submit the public notice or report of proceedings in a typed
- 25 format.>
- 26 10. Page 6, line 23, after <of> by inserting <the government
- 27 body and>
- 28 11. Page 6, line 31, after <17A.> by inserting <The Iowa
- 29 public information board shall award the prevailing party
- 30 reasonable costs and attorney fees.>
- 31 12. Page 7, line 4, by striking <618.3C> and inserting
- 32 <618.3B>
- 33 13. By renumbering as necessary.

By CHRIS COURNOYER

S-5019 (Continued)

[S-5019](#) FILED FEBRUARY 21, 2024

ADOPTED

SENATE FILE 2389

S-5020

1 Amend Senate File 2389 as follows:

2 1. Page 11, after line 33 by inserting:

3 <Sec. ____ . Section 554.1201, subsection 2, Code 2024, is
4 amended by adding the following new paragraph:

5 NEW PARAGRAPH. *Oj.* "*Central bank digital currency*" means a
6 digital currency, a digital medium of exchange, or a digital
7 monetary unit of account issued by the United States federal
8 reserve system, a federal agency, a foreign government, a
9 foreign central bank, or a foreign reserve system, that is made
10 directly available to a consumer by such entities. The term
11 includes a digital currency, a digital medium of exchange, or a
12 digital monetary unit of account issued by the United States
13 federal reserve system, a federal agency, a foreign government,
14 a foreign central bank, or a foreign reserve system, that is
15 processed or validated directly by such entities.>

16 2. Page 13, line 3, after <government.> by inserting <The
17 term also does not include a central bank digital currency.>

18 3. By renumbering as necessary.

By MIKE BOUSSELOT
SANDY SALMON

S-5020 FILED FEBRUARY 21, 2024

ADOPTED



[SF 2152](#) – Employer Field Audits (LSB5919XS)
Staff Contact: Evan Johnson (515.281.6301) evan.johnson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2152](#) relates to employer recordkeeping and auditing requirements for unemployment insurance. The Bill requires that an employing unit keep certain records regarding an employee for three years.

The Bill requires Iowa Workforce Development (IWD) to conduct field audits of employers by examining employer records to determine compliance with Iowa Code chapter [96](#). Prior to an employer field audit, IWD must give the employer reasonable notice of the intent to audit and conduct an in-person preaudit interview with the employer, unless a virtual preaudit is mutually agreed to.

The Bill specifies which employer records are subject to an employer field audit. This includes individual pay records, W-2 and 1099 forms, cash disbursement journals and check registers, federal and State tax returns, business licenses of the employer, and legal documents related to the initial establishment of the business entity or to any employee to whom the applicability of Iowa Code chapter 96 is in question.

The Bill requires employer field auditors to verify proper compliance with reporting requirements by the employer and requires IWD to establish procedures for an employer to contest an employer field auditor's decision.

Background

Current requirements for employer recordkeeping and auditing requirements for unemployment insurance are largely set out in Iowa Administrative Code [871](#). Pursuant to [871 IAC 22.1\(1\)](#), an employing unit must keep records required by IWD regarding an employee for five years. Under current practice, preaudits are conducted virtually unless requested to be done in person.

In calendar year (CY) 2023, IWD conducted a total of 685 preaudits, of which 614 were conducted virtually and 71 were conducted in person. The U.S. Department of Labor requires IWD to audit 1.0% of employers (877) in Iowa each year.

Assumptions

- Approximately 90.0% of preaudits are currently conducted virtually.
- The proportion of preaudits conducted in person will increase from 10.0% to 20.0% as a result of in-person preaudits becoming the default option.
- For each 10.0% increase in the proportion of preaudits conducted in person, each auditor's monthly production is expected to decrease by one preaudit per month as a result of travel time.
- The total cost of 1.0 Field Auditor full-time equivalent (FTE) position is \$108,000.
- Funding for field auditors is appropriated from the General Fund.

- Employer records no longer subject to an employer field audit under the Bill include the chart of accounts, general ledger, balance sheet, and profit and loss statement.
- The results of field audits are dependent upon the information reviewed by field auditors.

Fiscal Impact

Senate File 2152 is estimated to increase the number of in-person field preaudits by 10.0%. As a result of increased travel time to conduct in-person preaudits, IWD anticipates the need to hire 2.0 additional Field Auditor FTE positions at a total annual cost of \$216,000.

Source

Iowa Workforce Development

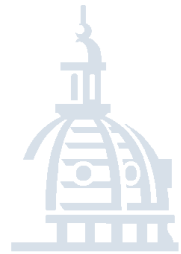
/s/ Jennifer Acton

February 20, 2024

Doc ID 1446324

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

www.legis.iowa.gov



[SF 2326](#) – Pelican Study, Department of Natural Resources (LSB6061SV)
Staff Contact: Austin Brinks (515.725.2200) austin.brinks@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2326](#) requires the Department of Natural Resources (DNR) to conduct a one-year study on pelican predation on fish and other aquatic wildlife that reside in the waters of the State. The Bill requires the DNR to appoint three members of the public to assist and guide the study. The Bill also requires the DNR to consult with the U.S. Fish and Wildlife Service; the U.S. Army Corps of Engineers; and local, state, and federal elected representatives.

The Bill requires that the DNR submit a report and recommendations to the General Assembly by December 1, 2025.

Background

The [Iowa Wildlife Action Plan](#), which was created in 2006 and updated in 2015, is a comprehensive 25-year strategy for the conservation of all wildlife in Iowa. The American White Pelican is listed in the plan as a species of Greatest Conservation Need in Iowa, and as Apparently Secure in Nation on the national ranking. The State has one breeding colony along the Mississippi River in Clinton County.

Assumption

The cost of the study will be similar to past studies conducted by the DNR, and the DNR will enter into a contract with one of the State universities to complete the study.

Fiscal Impact

The DNR estimates the cost of completing this study to be \$125,000, which will be funded from the Fish and Wildlife Trust Fund.

Sources

Legislative Services Agency
Department of Natural Resources

/s/ Jennifer Acton

February 21, 2024

Doc ID 1446796

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.
