

**Week 13 Legislative Bills**

**This Week**, both the House and Senate held floor debate to pass a combined total of 49 bills. Legislation passed off the floor of both chambers was largely policy bills as the legislature moves toward adjournment. The Senate also approved a significant number of Governor appointments to Iowa’s boards and commissions this week along with the following department directors:

* Beth Skinner, Department of Corrections
* McKenzie Snow, Department of Education
* Scott Marler, Department of Transportation
* Kelly Garcia Department of Health and Human Services
* Emily Wharton, Department for the Blind
* Kayla Lyon, Department of Natural Resources

**Bills Signed into Law**

**87 bills have been passed by both chambers and sent to the Governor thus far, with five total signed. This week Governor Reynolds signed three additional bills into law.**

[House File 2485](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF%202485)**: A bill for an act relating to the regulation of watercraft and equipment on public lakes by common interest communities and certain nonprofit corporations, and including effective date provisions. Effective upon enactment, HF 2485 was signed on February 28th.**

[House File 2612](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF%202612)**: A bill for an act relating to education, including modifying provisions related to the duties and powers of area education agencies, the membership of the boards of directors of area education agencies, the department of education, area education agency funding, the calculation of the teacher salary supplemental district cost per pupil and minimum teacher salaries, Iowa public employees’ retirement system bona fide retirement requirements, and the property tax replacement payments, establishing the state percent of growth and the categorical state percent of growth for supplemental state aid calculations for the budget year beginning July 1, 2024 and including transition, effective date, and applicability provisions. HF 2612 was signed on March 27th, Governor Reynolds released the following statement.**

“I’m proud to sign legislation that further strengthens Iowa's commitment to students, parents, teachers, and schools. This bill will improve special education for students with disabilities and raise salaries for new and experienced teachers - two foundational pillars of a world class education system which is exactly what we strive to provide for every student in our state. High quality teachers and instruction unlock the potential for student success, and this legislation delivers both.”

[Senate File 2095](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF%202095)**: A bill for an act relating to the exercise of religion, and including effective date and applicability provisions. Effective upon enactment, SF 2095 was signed on April 2nd. Governor Reynolds released the following statement.**

“Thirty years ago, the Religious Freedom Restoration Act passed almost unanimously at the federal level. Since then, religious rights have increasingly come under attack. Today, Iowa enacts a law to protect these unalienable rights—just as twenty-six other states have done—upholding the ideals that are the very foundation of our country.”

[Senate File 2096](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF%202096): A bill for an act repealing gender balance requirements for appointive bodies. Effective July 1st, SF 2096 was signed on April 3rd. Governor Reynolds released the following statement.

“I believe that our focus should always be on appointing the most qualified people. That includes engaged citizens with a genuine interest in serving their state or local community, as well as individuals with valuable experience that directly relates to the position,” said Gov. Kim Reynolds. “This approach ensures that boards and commissions at all levels of government are effective and that each one serves Iowans well. That’s exactly what this bill aims to accomplish.”

[House File 2653](https://www.legis.iowa.gov/legislation/BillBook?ba=HF+2653&ga=90&utm_medium=email&utm_source=govdelivery): A bill for an act relating to school districts, including by modifying provisions related to the district management levy, waiving specified duties, responsibilities, and requirements for the school year beginning July 1, 2023, and ending June 30, 2024, and including effective date provisions. Effective upon enactment, HF 2653 was signed on April 5th. Governor Reynolds related the following statement.

“As the Perry Community School District continues to heal, this legislation will provide students, teachers, and staff with an additional layer of support, allowing them the flexibility they need to care for themselves and each other. We stand with Perry and are committed to doing whatever we can to help the community recover.”

**Budget and Tax Update**

**Last week, the House released their budget targets for a majority of the appropriations bills and this week, the Senate introduced 8 budget bills with subcommittee meetings being held on most. The House released one budget bill and advanced the legislation out of the Appropriations Committee on Thursday. A summary of the current budget proposals can be found below.**

**FY 2025 Budget Tracker**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Budget** | **Senate Bills** | | **House Bills** | |
|  | **Summary** | **Status** | **Summary** | **Status** |
| **Transportation** | [SF 2422](https://www.legis.iowa.gov/docs/publications/NOBA/1448665.pdf) | **Passed Committee** | [HF 2683](https://www.legis.iowa.gov/docs/publications/NOBA/1448646.pdf) | **Passed Committee** |
| **Ag & Natural Resources** | [SF 2421](https://www.legis.iowa.gov/docs/publications/NOBA/1448530.pdf) | **Passed Committee** |  |  |
| **Economic Development** | [SF 2432](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf%202432) | **Passed Committee** |  |  |
| **Admin. & Reg.** | [SF 2433](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf%202433) | **Passed Committee** |  |  |
| **Justice Systems** | [SSB 3200](https://www.legis.iowa.gov/docs/publications/NOBA/1448625.pdf) | **Passed Subcommittee** |  |  |
| **Judicial Branch** | [SSB 3203](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=ssb%203203) | **Passed Subcommittee** |  |  |
| **Education** | [SSB 3201](https://www.legis.iowa.gov/docs/publications/NOBA/1448680.pdf) | **Passed Subcommittee** |  |  |
| **Infrastructure** | **SSB 3202** | **Subcommittee assigned** |  |  |

**On Tuesday, the Senate passed** [**Senate Joint Resolution 2004**](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sjr2004)**, proposing an amendment to the Constitution of Iowa to requiring a single rate for individual income taxes. The resolution passed with a 34-15 vote and was sent to the House for consideration.**

**Last week, the House advanced** [**House Joint Resolution 2006**](https://www.legis.iowa.gov/legislation/BillBook?ba=HJR2006&ga=90)**, proposing an amendment to the Constitution of Iowa requiring a 2/3 majority vote to raise income taxes. The resolution passed with a 61-35 vote and was sent the Senate where a companion resolution has passed the Senate Ways and Means Committee.**

**Both resolutions must pass the Iowa legislature in two consecutive legislative sessions before it can be placed on the ballot. A majority of voters must approve the amendments to the Constitution before they can be adopted.**

**Hemp Regulation**

[House File 2605](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf2605) **passed the Senate on Tuesday with a 31-18 vote and was sent to the Governor. HF 2605 makes changes to Iowa’s consumable hemp laws to address concerns raised this year regarding regulations of newly popular consumable hemp products allowed by the Iowa Hemp Act created in 2019. The legislation sets a maximum THC concentration of 4 mg per serving and 10 mg er container, or 0.3% on a dry weight basis, whichever is less, for all consumable hemp products. Sales of consumable hemp products are restricted to individuals 21 or older and prohibits an individual from holding a retail alcohol license from selling alcoholic beverages that also contain THC. Retailers of consumable hemp products are required to register with the Department of Human Health and Human Services.**

**Other Bills of Interest:**

Child Care Assistance ([HF 2658](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf2658)): Sets half-day reimbursement rates for child care providers participating in the Child Care Assistance Program and extends the Child Care Workforce One-Year Pilot Program until June 30, 2025. The bill passed the House with a 92-1 vote and advanced out of the Senate Appropriations Committee on Thursday.

Rural Business Growth ([HF 2674](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf%202674)): Creates the Iowa Rural Development Tax Credit Program to approve up to $45 million in eligible investment authority and $27 million in credit-eligible capitol contributions under the program. The bill passed the House with a unanimous vote on Tuesday and was referred to the Senate Ways and Means Committee.

CPA Exceptions ([HF 2685](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF%202685)): Exempts from state individual and corporate income taxes income received by a CPA performing an audit or examination of a government subdivision. The bill advanced out of the House Ways and Means committee on Wednesday.

Public Notice ([SF 2331](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF%202331)): Makes changes to public notice requirements by requiring all notices be published online if the newspaper operates a website, creates a statewide public notice website to be administered by the statewide association, provides that in the case where no official newspaper is published in a county, public notice requirements are met by posting on the governmental body website and the statewide website, requires notices be published in a timely manner, and specifies a newspaper cannot charge a fee for proof of publication. The bill was sent to Governor Reynolds to be signed into law on Monday.

Pesticide Tort Liability ([SF 2412](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf%202412)): Provides a defense from civil liability on duty to warn associated with the use of pesticides that are registered with the EPA use the label approved by the EPA. The Senate passed the legislation with a 30-19 vote on Tuesday.

**Next week**, both the Senate and House Appropriations committees are expected to hold subcommittee and committee meetings to consider the remaining budget bills. April 16th is the last scheduled day of the 2024 legislative session. Following April 16th, legislators will no longer receive per diem expense payments.

## Recently Tracked Legislation

[HF 2674 - A bill for an act relating to tax credits awarded by the economic development authority for specific capital contributions made to certified rural business growth funds for investment in qualified businesses.(Formerly HSB 722.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2674)  
  
[SF 2419 - A bill for an act relating to economic development by establishing the Iowa major events and tourism program and fund, modifying the sports tourism and marketing infrastructure program, and making appropriations.(Formerly SF 2394.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2419)  
  
[SSB 3198 - A bill for an act relating to and making appropriations for the economic development of the state, including to the economic development authority, the Iowa finance authority, the public employment relations board, the department of workforce development, and the state board of regents and certain regents institutions.(See SF 2432.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3198)  
  
[SSB 3202 - A bill for an act relating to and making appropriations from the rebuild Iowa infrastructure fund and technology reinvestment fund, providing for related matters, and including effective date provisions.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3202)

## Updated Legislation

[HF 2658 - A bill for an act relating to state child care assistance program reimbursement rates and eligibility for the children of certain child care providers.(Formerly HSB 729.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2658)  
Status: Placed on Appropriations calendar. (4/4/24)  
  
[HF 2662 - A bill for an act establishing the Iowa film production incentive program and fund within the economic development authority. (Formerly HSB 731.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2662)  
Status: Subcommittee Meeting: 04/08/2024 12:00PM Senate Lounge. (4/4/24)  
  
[HF 2674 - A bill for an act relating to tax credits awarded by the economic development authority for specific capital contributions made to certified rural business growth funds for investment in qualified businesses.(Formerly HSB 722.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2674)  
Status: Subcommittee: Sweeney, Brown, and Dotzler. (4/3/24)  
  
[SF 2095 - A bill for an act relating to the exercise of religion, and including effective date and applicability provisions. Effective date: 04/02/2024.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2095)  
Status: Signed by Governor . (4/2/24)  
  
[SF 2412 - A bill for an act relating to pesticides, by providing for tort liability.(Formerly SSB 3188.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2412)  
Status: Message from Senate. (4/3/24)  
  
[SJR 2004 - A joint resolution proposing an amendment to the Constitution of the State of Iowa by requiring a single rate for individual income taxes.(Formerly SSB 3189.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SJR2004)  
Status: Read first time, referred to Ways and Means. (4/3/24)  
  
[SSB 3198 - A bill for an act relating to and making appropriations for the economic development of the state, including to the economic development authority, the Iowa finance authority, the public employment relations board, the department of workforce development, and the state board of regents and certain regents institutions.(See SF 2432.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3198)  
Status: Committee report approving bill, renumbered as SF 2432 (4/4/24)  
  
[SSB 3202 - A bill for an act relating to and making appropriations from the rebuild Iowa infrastructure fund and technology reinvestment fund, providing for related matters, and including effective date provisions.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3202)  
Status: Subcommittee Meeting: 04/08/2024 3:00PM Senate Lounge. (4/4/24)

**Iowa Chamber Alliance Bill Tracker (4/5)**

**Week 13**

| **Bill** | **Title** | **Description** | **Floor Manager** | **Status** |
| --- | --- | --- | --- | --- |
| [HF 47](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF47) | A bill for an act exempting from the individual income tax the amount of wages received by a taxpayer for providing certain child care services, and including effective date and retroactive applicability provisions. | Exempts from the individual income tax the amount of wages received by a taxpayer for providing certain child care services. |  | 2023 Action: Fiscal note. (1/31/23)  2024 Actions: |
| [HF 306](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF306) | A bill for an act making an appropriation to the department of cultural affairs from the rebuild Iowa infrastructure fund for purposes of a museum project. | This bill appropriates $500,000 from the rebuild Iowa infrastructure fund to the department of cultural affairs to provide a grant to the Grout museum district at the Sullivan brothers veterans museum for costs associated with a World War II exhibit. |  | 2023 Action: Introduced, referred to Appropriations. (2/15/23)  2024 Actions: |
| [HF 412](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF412) | A bill for an act authorizing cities to establish self-supported entertainment areas.(Formerly HF 42.) | Authorizes cities to establish entertainment areas and to impose an entertainment surcharge within the area. | House: Lohse | Former Bill HF 42 Last Action: Committee report approving bill, renumbered as HF 412. (2/22/23)  2023 Action: Committee report, recommending passage. (3/30/23)  2024 Actions: |
| [HF 427](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF427) | A bill for an act relating to the health and well-being of children and families including provisions for regional centers of excellence, a state-funded family medicine obstetrical fellowship program, self-administered hormonal contraceptives, maternal support and fatherhood initiatives, adoption expenses under the adoption subsidy program, and accessibility to the all Iowa scholarship program; making appropriations; and including effective date and applicability provisions.(Formerly HSB 91.) | Gov. HHS Proposals   * MedMal noneconomic damages cap * State licensure of rural emergency hospitals * $1M appropriation for regional centers of excellence grant program * Establishes state-funded family medicine obstetrics fellowship program and fund * Self-administered hormonal contraceptives * Insurance benefits, review and approval related to public policy considerations * MOMS program/Fatherhood Initiatives * State employee and parental leave benefit * Commercial Child Care Center property tax modifications * Adoption subsidy program * All Iowa Opportunity scholarship program | House: Wood | Former Bill HSB 91 Last Action: Committee report approving bill, renumbered as HF 427. (2/24/23)  2023 Action: Tabled until future meeting. Vote Total: 3-0. (5/10/23)  2024 Actions: |
| [HF 446](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF446) | A bill for an act relating to property taxes by modifying the calculation of assessment limitations for certain property, providing a local government supplement, making appropriations, and including effective date and retroactive applicability provisions. | This bill excludes the values of the following from the calculation of the assessment limitation for assessment years beginning on or after January 1, 2022: mobile home parks; manufactured home communities; land-leased communities; assisted living facilities; parcels primarily used or intended for human habitation containing three or more separate dwelling units; and that portion of a parcel primarily used or intended for use as commercial property or industrial property that is used or intended for human habitation containing three or more separate dwelling units. The bill provides for local government supplement payments for the fiscal year beginning July 1, 2023. |  | 2023 Action: Introduced, referred to Ways and Means. (2/24/23)  2024 Actions: |
| [HF 506](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF506) | A bill for an act relating to the workforce housing tax incentives program. | This bill provides that the economic development authority (authority) shall not allocate more than $50 million in tax credits (credits) to the workforce housing tax incentives program (workforce housing), and that $25 million of the total cap shall be reserved for allocation to qualified housing projects (projects) located in small cities, as defined in Code section 15.352. |  | 2023 Action: Introduced, referred to Ways and Means. (2/28/23)  2024 Actions: |
| [HF 642](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF642) | A bill for an act establishing the major economic growth attraction program to be administered by the economic development authority, and providing penalties.(Formerly HSB 147.) | This bill establishes a major economic growth attraction program to be administered by the economic development authority. | House: Kaufmann Senate: Dawson | Former Bill HSB 147 Last Action: Committee report approving bill, renumbered as HF 642. (3/7/23)  2023 Action: Fiscal note. (3/30/23)  2024 Actions: |
| [HF 665 (SF 10)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF665) | A bill for an act relating to the creation of land redevelopment trusts.(Formerly HSB 124.) | Establishes land redevelopment trusts. | House: Johnson Senate: Dawson | Former Bill HSB 124 Last Action: Committee report approving bill, renumbered as HF 665. (3/13/23)  2023 Action: Rereferred to Ways and Means. (5/4/23)  2024 Actions: |
| [HF 668](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF668) | A bill for an act relating to property taxation for commercial child care centers and facilities and including effective date, applicability, and retroactive applicability provisions.(Formerly HSB 224.) | The bill excludes property primarily used as a child care center or child care facility from that determination and instead specifies that for assessment years beginning on or after January 1, 2023, the amount of actual value of such properties that is subject to property tax and for which an application has been allowed is equal to the product of the assessment limitation percentage applicable to residential property multiplied by the actual value of the property. | House: Kniff McCulla | Former Bill HSB 224 Last Action: Committee report approving bill, renumbered as HF 668. (3/15/23)  2023 Action: Subcommittee: Klimesh, Dawson, and Petersen. (3/28/23)  2024 Actions: |
| [HF 693](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF693) | A bill for an act establishing a neighborhood housing renovation grant program and fund, and making appropriations. | This bill establishes a neighborhood housing renovation grant program (program) and fund (neighborhood fund) to be administered by the Iowa finance authority (authority) for purposes of awarding grants to eligible homeowners for qualifying exterior home improvements, repairs, or renovations (exterior work). |  | 2023 Action: Introduced, referred to Appropriations. (4/10/23)  2024 Actions: |
| [HF 717](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF717) | A bill for an act relating to the assessment and valuation of property rented or leased to certain low-income individuals and families and including effective date and retroactive applicability provisions.(Formerly HSB 61.) | This bill allows for section 42 property to be classified as residential property even if it has not been withdrawn from section 42 assessment procedures if the property is primarily used or intended for human habitation containing two or fewer dwelling units. The bill takes effect upon enactment and applies retroactively to assessment years beginning on or after January 1, 2023. | House: Boden | Former Bill HSB 61 Last Action: Committee report approving bill, renumbered as HF 717. (4/13/23)  2023 Action: Subcommittee: Dawson, Jochum, and Koelker. (4/20/23)  2024 Actions: |
| [HF 2149](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2149) | A bill for an act relating to the allocation of workforce housing tax incentives available against the individual and corporate income taxes, the franchise tax, the insurance premiums tax, and the moneys and credits tax. | Currently, certain economic development tax credit amounts are capped at $170 million in the aggregate per fiscal year under Code section 15.119. In allocating the tax credits pursuant to Code section 15.119, the workforce housing tax incentive program limit is $35 million in most instances, and of that amount allocated to workforce housing tax incentives, $17.5 million is reserved for projects in small cities. Of the remaining moneys not allocated to small cities, this bill specifies that no more than one-third of the remaining moneys shall be reserved for qualified housing projects wholly located in the two most populous counties in the state, that are registered on or after July 1, 2024. |  | Introduced, referred to Ways and Means. (1/25/24)  Subcommittee: Wulf, Best and Gjerde. (2/8/24)  Subcommittee Meeting: 02/28/2024 12:00PM RM 19. (2/26/24)  Subcommittee recommends passage. Vote Total: 2-0. (2/28/24) |
| [HF 2246](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2246) | A bill for an act relating to the creation of land redevelopment trusts. | This bill provides for the establishment of land redevelopment trusts. Division I of the bill authorizes one or more municipalities to establish a land redevelopment trust as a method to return dilapidated, abandoned, blighted, and tax-delinquent properties in their communities to economically productive status. An established land redevelopment trust is a public agency for the purpose of joint exercise of governmental powers, a governmental body for purposes of public meetings requirements of Code chapter 21, and a government body for purposes of public records requirements of Code chapter 22. |  | Introduced, referred to Ways and Means. (1/31/24)  Subcommittee: Thompson P., Judge and Wills, J.. (2/8/24)  Subcommittee Meeting: 02/28/2024 8:00AM RM 102, Sup. Ct. Consult (Cancelled). (2/28/24) |
| [HF 2420 (HF 2218)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2420) | A bill for an act relating to the maximum amount of workforce housing tax incentives available against the individual and corporate income taxes, the franchise tax, the insurance premiums tax, and the moneys and credits tax.(Formerly HF 2218.) | Currently, certain economic development tax credit amounts are capped at $170 million in the aggregate per fiscal year under Code section 15.119. In allocating the tax credits pursuant to Code section 15.119, the workforce housing tax incentive program limit is $35 million in most instances, and of that amount, $17.5 million is reserved for projects in small cities. This bill increases the workforce housing tax incentive program maximum from $35 million to $50 million, and increases the allocation reserved for projects in small cities from $17.5 million to $25 million. | House: Sorensen | Former Bill HF 2218 Last Action: Committee report approving bill, renumbered as HF 2420 (2/8/24)  Introduced, referred to Ways and Means. (2/8/24)  Subcommittee: Thompson, P., Kniff McCulla and Wilson. (2/21/24)  Subcommittee Meeting: 03/05/2024 8:15AM House Lounge. (2/29/24)  Subcommittee recommends amendment and passage. Vote Total: 3-0. (3/5/24)  Fiscal Note. (3/8/24) |
| [HF 2516](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2516) | A bill for an act relating to work-based learning, including by repealing provisions related to regional industry sector partnerships and the statewide work-based learning intermediary network, establishing the workforce opportunity fund within the department of workforce development, modifying provisions related to career and technical education, student teacher requirements for students with substitute teaching or para-educator experience, and the future ready Iowa skilled workforce last-dollar scholarship program, and making appropriations.(Formerly HSB 686.) | The bill provides that the instructional programs provided under this provision may include work-based learning, as defined in Code section 256.125 (community colleges and post-secondary readiness bureau), as modified by the bill. The bill also provides that instructional programs that include work-based learning may be provided when school is not in session, including during the summer months. The bill provides that the student teaching experience may be reduced to four weeks in duration if the student bears the primary responsibility for planning, instruction, and assessment within the classroom during the student teaching experience; the board of educational examiners (BOEE) has issued a substitute license, substitute authorization, or para-educator certificate to the student, and the student has prior experience working as a substitute teacher or a para-educator; and the student teaching experience takes place in the classroom of a cooperating teacher who is appropriately licensed in the subject area and grade level endorsement for which the student is being prepared. The bill establishes a workforce opportunity fund in the state treasury as a separate fund under the control of the department of workforce development. The bill establishes that permitted uses of the moneys in the fund include equipment, instructional materials, stipends, and other training-related costs. | House: Deyoe | Former Bill HSB 686 Last Action: Committee report approving bill, renumbered as HF 2516 (2/14/24)  Introduced, referred to Appropriations. (2/14/24)  Subcommittee: Holt, Amos Jr. and Collins. (2/22/24)  Subcommittee Meeting: 02/27/2024 8:00AM House Lounge. (2/22/24)  Subcommittee recommends amendment and passage. Vote Total: 2-0. (2/27/24) |
| [HF 2633](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2633) | A bill for an act providing for the use of appropriations to the economic development authority for the certified site program, and including effective date provisions.(Formerly HSB 715.) | In 2023, the general assembly appropriated $11.7 million to the economic development authority (IEDA) from the Iowa skilled worker and job creation fund for FY 2023-2024 for purposes of providing assistance for the high quality jobs program. Pursuant to the appropriation, those moneys are also authorized for use in FY 2024-2025. This bill allocates a portion of that appropriation for use by IEDA for certification costs associated with IEDA’s certified site program. Moneys so allocated must be used to certify sites in counties with a population of less than 50,000 (88 counties) and to certify at least two sites in each of Iowa’s four U.S. congressional districts. | House: Graber | Former Bill HSB 715 Last Action: Committee report approving bill, renumbered as HF 2633 (2/28/24)  Introduced, placed on Appropriations calendar. (2/28/24)  NOBA: House Full Approps (3/4/24) |
| [HF 2655](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2655) | A bill for an act placing assessment limitations for property tax purposes on commercial child care facilities, and including effective date, applicability, and retroactive applicability provisions.(Formerly HSB 726.) | The bill excludes property that is primarily used as a child care facility from the calculation of the actual value of the property. The bill instead specifies that for assessment years beginning on or after January 1, 2024, the amount of actual value used as child care facilities that is subject to tax is equal to the product of the assessment limitation percentage applicable to residential property multiplied by the actual value of the property provided that the property owner has applied for the assessment limitation and the county board of supervisors has allowed such an assessment limitation. The bill establishes application procedures, approval procedures, and recordkeeping procedures for the assessment limitation. The bill makes conforming changes to reflect the child care facility assessment limitation. The bill takes effect upon enactment. The bill applies retroactively to assessment years beginning on or after January 1, 2024, and applies to payments to local governments for fiscal years beginning on or after July 1, 2025. | House: Boden | Former Bill HSB 726 Last Action: Committee report approving bill, renumbered as HF 2655 (3/7/24)  Introduced, placed on Ways and Means calendar. (3/7/24)  Fiscal Note. (3/13/24)  Placed on calendar under unfinished business. (3/14/24)  Passed House , yeas 94, nays 1. (3/19/24)  Explanation of vote. (3/20/24)  Immediate message. (3/19/24)  Message from House. (3/20/24)  Read first time, referred to Ways and Means. (3/20/24)  Subcommittee: Bousselot, Brown, and Petersen. (3/25/24) |
| [HF 2658](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2658) | A bill for an act relating to state child care assistance program reimbursement rates and eligibility for the children of certain child care providers.(Formerly HSB 729.) | The bill requires the department of health and human services (HHS) to set half-day reimbursement rates for child care providers participating in the CCA program to at least the 65th percentile, but not more than the 80th percentile, of the 2023 market rate survey conducted by HHS to analyze and evaluate the market rate of child care services throughout the On July 5, 2023, HHS initiated a one-year pilot program that allows children of certain full-time child care providers to qualify for CCA. The bill directs HHS to extend the pilot program until June 30, 2025, and requires HHS to publish data relating to children and families who receive CCA through the pilot program through utilization of modernized, interactive displays found on the department’s internet site. | Senate: Costello House: Meyer, A. | Former Bill HSB 729 Last Action: Committee report approving bill, renumbered as HF 2658 (3/18/24)  Introduced, placed on Appropriations calendar. (3/18/24)  Passed House , yeas 92, nays 1. (3/25/24)  Immediate message. (3/25/24)  Message from House. (3/26/24)  Read first time, referred to Appropriations. (3/26/24)  Subcommittee: Costello, Donahue, and Edler. (3/27/24)  Subcommittee Meeting: 04/02/2024 12:00PM Senate Lounge. (4/1/24)  Subcommittee recommends passage. []. (4/2/24)  Committee report, recommending passage. (4/4/24)  Placed on Appropriations calendar. (4/4/24) |
| [HF 2660](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2660) | A bill for an act relating to eligibility for claiming the research activities tax credit available against the individual and corporate income tax, and including retroactive applicability provisions.(Formerly HSB 727.) | Under current law, a person engaged in agricultural production as defined in Code section 423.1(5), is not eligible for claiming the research activities tax credit. However, the bill specifies a person conducting agriscience research is eligible to claim the research activities tax credit and is not considered agricultural production for purposes of the tax credit. The calculation of the tax credit is based upon increasing research activities in the state and is refundable. The bill defines “agriscience research”. The bill applies retroactively to January 1, 2017, for tax years beginning on or after that date. | House: Sexton | Former Bill HSB 727 Last Action: Committee report approving bill, renumbered as HF 2660 (3/18/24)  Introduced, placed on Ways and Means calendar. (3/18/24)  Fiscal Note. (3/19/24) |
| [HF 2662](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2662) | A bill for an act establishing the Iowa film production incentive program and fund within the economic development authority. (Formerly HSB 731.) | This bill establishes the Iowa film production incentive program (program) and fund within the department of economic development authority (authority). The bill requires the authority to administer the program for the purpose of providing rebates to qualified production facilities for qualified expenditures incurred to produce a qualified production. | House: Bloomingdale | Former Bill HSB 731 Last Action: Committee report approving bill, renumbered as HF 2662 (3/18/24)  Introduced, placed on Ways and Means calendar. (3/18/24)  Amendments H-8238 and H-8240 filed. (3/21/24)  Amendment H-8241 filed. (3/25/24)  Amendment H-8240 , yeas 35, nays 59, lost. (3/26/24)  Amendment H-8241 to amendment H-8238 , yeas 34, nays 61, lost. (3/26/24)  Amendment H-8238 adopted. (3/26/24)  Passed House , yeas 87, nays 8. (3/26/24)  Explanation of vote. (3/27/24)  Immediate message. (3/26/24)  Message from House. (3/26/24)  Read first time, referred to Ways and Means. (3/26/24)  Subcommittee: Brown, Dawson, and Dotzler. (4/2/24)  Subcommittee Meeting: 04/08/2024 12:00PM Senate Lounge. (4/4/24) |
| [HF 2674](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2674) | A bill for an act relating to tax credits awarded by the economic development authority for specific capital contributions made to certified rural business growth funds for investment in qualified businesses.(Formerly HSB 722.) | The bill directs the economic development authority (authority) to begin accepting Iowa rural development tax credit program (program) applications beginning January 7, 2025. The bill provides that a person seeking certification as a rural business growth fund (growth fund) must apply to the authority and that the application must include the eligible investment authority sought by the applicant, a copy of the applicant’s license as a rural business investment company under 7 U.S.C. &sect;2009cc(14) or as a small business investment company under 15 U.S.C. &sect;681, documentation that establishes that at least one principal of the applicant has been an officer or an employee of the rural business investment company, the small business investment company or an affiliate, for a minimum of four years prior to the date of application, a revenue impact assessment for the applicant’s proposed growth investments as determined by an econometric analysis conducted by a third-party independent econometric firm, the number of jobs created and the number of jobs retained assumed in the revenue impact assessment, a signed affidavit from each investor that states the amount of the credit-eligible capital contribution that the investor has committed to the applicant’s proposed growth fund, and a nonrefundable $5,000 application fee. | House: Wulf | Former Bill HSB 722 Last Action: Committee report approving bill, renumbered as HF 2674 (3/27/24)  Introduced, placed on Ways and Means calendar. (3/27/24)  Fiscal Note. (4/1/24)  Passed House , yeas 95, nays 0. (4/2/24)  Explanation of vote. (4/2/24)  Explanation of vote. (4/4/24)  Immediate message. (4/2/24)  Message from House. (4/2/24)  Read first time, referred to Ways and Means. (4/2/24)  Subcommittee: Sweeney, Brown, and Dotzler. (4/3/24) |
| [HJR 2006 (SJR 2003)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HJR2006) | A joint resolution proposing an amendment to the Constitution of the State of Iowa relating to requirements for certain state tax law changes. (Formerly HSB 721.) | This joint resolution proposes amendments to the Constitution of the State of Iowa by restricting certain state tax law changes and requiring a single rate for individual income taxes. | House: Kaufmann Senate: Dawson | Former Bill HSB 721 Last Action: Committee report approving bill, renumbered as HJR 2006 (3/18/24)  Introduced, placed on Ways and Means calendar. (3/18/24)  Amendment H-8235 filed. (3/21/24)  Amendment H-8235 adopted. (3/26/24)  Passed House , yeas 61, nays 35. (3/26/24)  Explanation of vote. (3/27/24)  Immediate message. (3/26/24)  Message from House. (3/26/24)  Read first time, attached to SJR 2003 . (3/26/24) |
| [HSB 62](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB62) | A bill for an act relating to city finances by amending the definition of essential corporate purpose and provisions relating to the issuance of general obligation bonds. | Adds to the definition of essential corporate purpose and increases bond amount limitations for each of the city population categories. |  | 2023 Action: Subcommittee recommends passage. Vote Total: 3-0. (1/25/23)  2024 Actions: |
| [HSB 63](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB63) | A bill for an act creating the new resident and new graduate tax credits, available against the individual income tax, and including retroactive applicability provisions. | Creates new resident and new graduate tax credits available against individual income tax for new residents in the past year who are employed full-time. |  | 2023 Action: Subcommittee recommends amendment and passage. Vote Total: 2-1. (1/31/23)  2024 Actions: |
| [HSB 65](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB65) | A bill for an act relating to the determination of market value for property tax assessment purposes and including applicability provisions. | Modifies the definition of "market value", modifies the conditions under which transactions that do not reflect market value may be used by the assessor, and modifies code section 441.21(2). |  | 2023 Action: Subcommittee Meeting: 02/09/2023 12:30PM House Lounge (Cancelled). (2/8/23)  2024 Actions: |
| [HSB 70](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB70) | A bill for an act concerning the apportionment of certain business income of an airline or a qualified air freight forwarder for purposes of Iowa corporate income tax, and including retroactive applicability provisions. | Provides rules for apportioning income derived by a qualified air freight forwarder from transportation operations through an affiliated airline. |  | 2023 Action: Subcommittee recommends passage. Vote Total: 3-0. (1/25/23)  2024 Actions: |
| [HSB 120](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB120) | A bill for an act relating to the calculation of assessment limitations for residential property and including effective date and retroactive applicability provisions. | The bill includes implementation provisions requiring the director of the department of revenue, within two business days following the effective date of the bill, to issue an amended order certifying to the county auditor of each county the percentages of actual value at which residential property, commercial property, industrial property, and property valued by the department of revenue pursuant to Code chapter 434 shall be assessed for taxation. | House: Kaufmann Senate: Dawson | 2023 Action: Subcommittee: Kaufmann, Bloomingdale, Forbes, Harris and Jacoby. (2/1/23)  2024 Actions: |
| [HSB 121](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB121) | A bill for an act relating to the insurance premium tax rates on the gross amount of premiums received by an insurance company. | Reduces the insurance premium tax on the gross amount of premiums received by an insurance company from 1% to .90% for the 2024 calendar year and subsequent years. |  | 2023 Action: Tabled until future meeting. Vote Total: 2-0. (2/7/23)  2024 Actions: |
| [HSB 543](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB543) | A bill for an act relating to state taxation and appropriations by combining special purpose funds, modifying individual income tax rates, placing assessment limitations for property tax purposes on commercial child care facilities, and modifying unemployment benefits, and including effective date and retroactive applicability provisions. | Governor's Tax Proposal   * Phase down individual income tax to a flat 3.5% * Childcare Property Tax Parity * Retirement income tax corrections * Reducing unemployment tax on employers | Senate: Dawson | By COMMITTEE ON WAYS AND MEANS (1/10/24)  Introduced, referred to Ways and Means. (1/10/24)  Subcommittee: Kaufmann, Bloomingdale, Jacoby, Johnson and Wilson. (1/10/24) |
| [HSB 720](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB720) | A bill for an act relating to state taxation by modifying future individual income tax rates, creating processes for reducing the individual income tax rate to zero, reducing future contingent corporate income tax rates, making appropriations, and including effective date, applicability, and retroactive applicability provisions. | The bill creates the taxpayer relief trust fund (trust fund) and the income tax elimination fund (ITEF) for the purpose of reducing future individual income tax rates to zero. On July 1, 2024, the bill transfers $100 million from the taxpayer relief fund (TRF) to the ITEF. On January 1, 2025, the bill transfers $2.6 billion from the TRF to the trust fund. For FY 2027, and each fiscal year amount equal to 25 percent of moneys transferred into the TRF each fiscal year. Beginning July 1, 2028, and each July 1 thereafter, the bill transfers 5 percent of the remaining balance of the trust fund at the close of the preceding fiscal year into the ITEF. After the individual income tax rate is adjusted to zero, the bill requires any moneys remaining in the trust fund to be transferred to the general fund of the state in the fiscal year the rate is adjusted to zero. By November 1, 2028, and by November 1 each year thereafter, the department of management shall determine the amount of moneys available in the ITEF, and the net individual income tax receipts at the close of the preceding fiscal year. The bill changes some of the individual income tax brackets and individual income tax rates for the tax year beginning January 1, 2024, but before January 1, 2025, and for the tax year beginning January 1, 2025, but before January 1, 2026. For the tax year beginning January 1, 2026, but before January 1, 2027, the bill lowers the future flat individual income tax rate from 3.90 percent to 3.775 percent. For tax years beginning on or after January 1, 2027, the bill lowers the flat individual income tax rate from 3.775 percent to 3.65 percent. The flat individual income tax rate of 3.65 percent is the rate that will be subject to reduction by the processes established in the bill. DIVISION III; FUTURE CONTINGENT CORPORATE INCOME TAX RATE. Under current law, a process exists by which corporate income tax rates may be lowered if net corporate income tax receipts for the preceding fiscal year exceed $700 million. Current law prohibits the corporate rate from being adjusted below 5.5 percent. The bill strikes the 5.5 percent corporate tax rate minimum, and provides that the corporate tax rate minimum shall not be adjusted below 4.90 percent. |  | By COMMITTEE ON WAYS AND MEANS (2/20/24)  Introduced, referred to Ways and Means. (2/20/24)  Subcommittee: Kaufmann, Boden, Jacoby, Wills, J. and Wilson. (2/20/24) |
| [HSB 737](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB737) | A bill for an act relating to pesticides, by providing for license fees and tort liability. | The bill provides for a defense from civil liability associated with the use of pesticides that are registered with the EPA acting under the federal Act. The bill provides that a label provides sufficient warning if it complies with any one of three criteria: (1) it was approved by the EPA, (2) it is consistent with the most recent human health assessment performed under the federal Act, or (3) it is consistent with the EPA’s carcinogenicity classification for the pesticide. |  | By COMMITTEE ON WAYS AND MEANS (3/12/24)  Introduced, referred to Ways and Means. (3/12/24)  Subcommittee: Thompson, P., Harris and Nielsen. (3/12/24)  Subcommittee Meeting: 03/27/2024 1:00PM House Lounge. (3/26/24)  Subcommittee recommends passage. Vote Total: 2-1. (3/27/24) |
| [SF 6](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF6) | A bill for an act exempting from the sales tax and the use tax certain building materials, supplies, goods, wares, merchandise, or specified digital products sold, or services furnished, to a nonprofit whose primary activity is the construction of low-cost homes by incarcerated individuals, and providing for an effective date. | Exempts from the sales tax certain building materials, supplies, goods, wares, merchandise, or specified digital products sold, or services furnished, to a nonprofit organization whose primary activity is the construction of new, low-cost homes by incarcerated individuals for use by qualified persons in areas of the state in need of housing. |  | 2023 Action: Subcommittee: Koelker, Dawson, and Dotzler. (1/11/23)  2024 Actions: |
| [SF 13](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF13) | A bill for an act relating to protests of assessments for commercial and industrial property filed with the local board of review and including applicability provisions. | Relates to protests of assessments for commercial and industrial property filed from April 2 to April 30, and amends Code section 441.49 relating to protests of changes to assessments resulting from application of equalization orders. |  | 2023 Action: Subcommittee: Koelker, Dawson, and Quirmbach. (1/11/23)  2024 Actions: |
| [SF 15](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF15) | A bill for an act appropriating moneys to the Iowa finance authority for the home ownership assistance program for eligible service members. | Appropriates $500,000 from the general fund of the state for FY 2023-2024 to the Iowa Finance Authority for the home ownership assistance program for eligible service members. | Senate: Lofgren | 2023 Action: Subcommittee: Costello, Dotzler, and Lofgren. (1/23/23)  2024 Actions: |
| [SF 35](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF35) | A bill for an act creating a state sales tax rebate to the owner or operator of a newly constructed baseball and softball park project. | Creates a state sales tax rebate to the owner or operator of a newly con-structed baseball and softball park and makes the rebate subject to an award by the Enhance Iowa board. |  | 2023 Action: Subcommittee: Dawson, Koelker, and Winckler. (1/11/23)  2024 Actions: |
| [SF 134 (HF 80)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF134) | A bill for an act providing for the issuance of an annual statewide license for a farmers market, including a license fee, and including effective date provisions.(Formerly SSB 1040.) | Provides that a farmers market annual license for vendors is valid on a statewide basis. | House: Wulf Senate: Green | Former Bill SSB 1040 Last Action: Committee report approving bill, renumbered as SF 134. (1/25/23)  2023 Action: Subcommittee recommends amendment and passage. []. (2/1/23)  2024 Actions: |
| [SF 182 (SF 10)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF182) | A bill for an act relating to the creation of land redevelopment trusts.(Formerly SF 10.) | Establishes land redevelopment trusts. | Senate: Lofgren House: Johnson | Former Bill SF 10 Last Action: Committee report approving bill, renumbered as SF 182. (1/31/23)  2023 Action: Referred to Ways and Means. (6/5/23)  2024 Actions:  Subcommittee: Dawson, Jochum, and Zaun. (1/9/24)  Subcommittee Meeting: 03/12/2024 11:00AM Room 217 Conference Room. (3/8/24)  Subcommittee recommends passage. []. (3/12/24)  Committee report, recommending passage. (3/21/24)  Placed on calendar. (3/21/24) |
| [SF 195 (SF 46)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF195) | A bill for an act modifying the definitions of essential county purpose and essential corporate purpose to include cybersecurity purposes.(Formerly SF 46.) | Amends the definitions of essential county purpose and essential corporate purpose to include the acquisition, development, and improvement of information systems to protect against a cybersecurity event. | Senate: Webster | Former Bill SF 46 Last Action: Committee report approving bill, renumbered as SF 195. (2/2/23)  2023 Action: Subcommittee: Koelker, Dawson, and Dotzler. (2/15/23)  2024 Actions: |
| [SF 356](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF356) | A bill for an act relating to local government property taxes, financial authority, operations, and budgets, and including effective date and applicability provisions.(Formerly SSB 1124.) | This bill governs a county’s authority to enter into loan agreements, leases and lease-purchase contracts, and lowers thresholds that would trigger the requirement of approval by election. This bill would also cap tax levy rates to $3.50 per $1,000 of taxable value for general county services and $3.95 per $1,000 for rural county services. | Senate: Dawson | Former Bill SSB 1124 Last Action: Committee report approving bill, renumbered as SF 356. (2/21/23)  2023 Action: Referred to Ways and Means. (6/5/23)  2024 Actions: |
| [SF 455](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF455)  Enrolled | A bill for an act relating to the regulation of topsoil and storm water at construction sites. (Formerly SF 34.) Effective date: 07/01/2024 | Prohibits a county or city from adopting, enforcing, or otherwise administering an ordinance, motion, resolution, or amendment providing for any terms of conditions of storm water regulation that exceed or conflict with federal or state statutes or regulations relating to storm water runoff, discharge, retention, or management. | House: Dunwell Senate: Webster | 2023 Action: Rereferred to Local Government. (5/4/23)  2024 Actions:  Subcommittee: Dunwell, Amos Jr. and Stoltenberg. (1/10/24)  Subcommittee Meeting: 01/17/2024 8:00AM House Lounge 2. (1/16/24)  Subcommittee recommends passage. Vote Total: 2-1. (1/17/24)  Committee report, recommending amendment and passage. (2/6/24)  Committee amendment H-8004 filed. (2/7/24)  Placed on calendar. (2/7/24)  Amendment H-8162 to amendment H-8004 adopted. (3/6/24)  Amendment H-8004 adopted, as amended. (3/6/24)  Failed to pass House, yeas 44, nays 49. (3/6/24)  Explanation of vote. (3/7/24)  Motion filed to reconsider vote on bill. (3/6/24)  Motion to reconsider vote prevailed. (3/11/24)  Passed House , yeas 53, nays 46. (3/11/24)  Immediate message. (3/11/24)  Message from House, with amendment S-5058 . (3/12/24)  Fiscal Note. (3/13/24)  Senate concurred with S-5058 . (3/25/24)  Passed Senate , yeas 29, nays 18. (3/25/24)  Immediate message. (3/25/24)  Message from Senate. (3/25/24) |
| [SF 507](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF507) | A bill for an act concerning public contracts with companies that boycott certain companies or that engage in nonpecuniary social investment policies.(Formerly SSB 1094.) | This bill creates new Code chapter 12K, which restricts public funds, defined as the treasurer of state, the state board of regents, the Iowa public employees’ retirement system (IPERS), the public safety peace officers’ retirement system, the statewide fire and police retirement system, and the judicial retirement system, and public entities, defined to include a public fund and the state and political subdivisions of the state, from generally entering into a contract with certain companies engaged in nonpecuniary social investment or a boycott of certain companies. | House: Lundgren Senate: Kraayenbrink | Former Bill SSB 1094 Last Action: Committee report approving bill, renumbered as SF 507. (3/2/23)  2023 Action: Placed on calendar under unfinished business. (3/30/23)  2024 Actions: |
| [SF 550](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF550) | A bill for an act relating to state and local revenue and finances by modifying sales and use taxes, the charitable conservation contribution tax credit available against individual and corporate income taxes, the water service tax, property taxes, transit funding, and local option taxes, crediting moneys to the natural resources and outdoor recreation trust fund, modifying allocations of road use tax fund moneys, making appropriations, and including effective date, retroactive applicability, and applicability provisions.(Formerly SSB 1125.) | This bill would adjust property tax credits by lowering threshold requirements for the elderly and military service members as well as phasing out the homestead tax credit while creating a homestead tax exemption. Changes to how water service is taxed is also included, putting all of the funds received into the general fund and not a water quality financial assistance fund. A sales tax increase of 6% to 7% has been proposed that would help fund the constitutionally created Natural Resources and Outdoor Recreation Trust Fund. The bill would also create certain property tax assessment limitations by reducing the percentage of actual value that is assessed of commercial, industrial and railway properties that exceed $150,000. | Senate: Dawson | Former Bill SSB 1125 Last Action: Committee report approving bill, renumbered as SF 550. (3/9/23)  2023 Action: Referred to Ways and Means. (6/5/23)  2024 Actions:  Subcommittee: Dawson, Dotzler, and Koelker. (1/9/24) |
| [SF 552](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF552) | A bill for an act relating to individual and corporate income taxes, the insurance premium tax, and including the contingent repeal of the individual income tax, and including retroactive applicability and effective date provisions.(Formerly SSB 1126.) | This bill reduces the individual and corporate income tax rates and the insurance premium tax rates. year beginning January 1, 2025, but before January 1, 2026 | Senate: Dawson | Former Bill SSB 1126 Last Action: Committee report approving bill, renumbered as SF 552. (3/16/23)  2023 Action: Referred to Ways and Means. (6/5/23)  2024 Actions:  Subcommittee: Dawson, Quirmbach, and Schultz. (1/9/24) |
| [SF 574](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF574) | A bill for an act establishing the major economic growth attraction program to be administered by the economic development authority, and providing penalties.(Formerly SSB 1162.) | This bill establishes a major economic growth attraction program to be administered by the economic development authority. | House: Kaufmann Senate: Dawson | Former Bill SSB 1162 Last Action: Committee report approving bill, renumbered as SF 574. (4/24/23)  2023 Action: Rereferred to Ways and Means. (5/4/23)  2024 Actions:  Subcommittee: Kaufmann, Bloomingdale and Isenhart. (1/24/24)  Subcommittee Meeting: 01/31/2024 3:00PM House Lounge. (1/30/24)  Subcommittee recommends amendment and passage. Vote Total: 3-0. (2/6/24)  Committee report, recommending amendment and passage. (2/21/24)  Committee amendment H-8047 filed. (2/26/24)  Placed on Ways and Means calendar. (2/26/24)  Amendment H-8151 to amendment H-8047 adopted. (3/6/24)  Amendment H-8047 adopted, as amended. (3/6/24)  Passed House , yeas 89, nays 4. (3/6/24)  Immediate message. (3/6/24)  Message from House, with amendment S-5057 . (3/7/24)  Fiscal Note. (3/14/24) |
| [SF 2095 (HF 2454)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2095)  Signed | A bill for an act relating to the exercise of religion, and including effective date and applicability provisions. Effective date: 04/02/2024. | This bill prohibits a governmental entity from substantially burdening a person’s free exercise of religion. The bill prohibits governmental entities from treating religious conduct more restrictively than any secular conduct of reasonably comparable risk or treating religious conduct more restrictively than comparable secular conduct because of alleged economic need or benefit. | House: Holt Senate: Schultz | Introduced, referred to State Government. (1/23/24)  Subcommittee: Schultz, Salmon, and Weiner. (1/29/24)  Subcommittee Meeting: []. (1/29/24)  Subcommittee recommends passage. []. (1/30/24)  Committee report, recommending passage. (2/1/24)  Amendment S-5018 filed, lost. (2/20/24)  Passed Senate , yeas 31, nays 16. (2/20/24)  Immediate message. (2/20/24)  Message from Senate. (2/21/24)  Read first time, passed on file. (2/21/24)  Substituted for HF 2454 . (2/29/24)  Amendment H-8106 , yeas 37, nays 57, lost. (2/29/24)  Explanation of vote. (3/4/24)  Passed House , yeas 61, nays 33. (2/29/24)  Explanation of vote. (3/5/24)  Immediate message. (2/29/24)  Message from House. (3/4/24)  Reported correctly enrolled, signed by President and Speaker, and sent to Governor. (4/2/24)  Signed by Governor . (4/2/24) |
| [SF 2204 (HF 2483)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2204)  Enrolled | A bill for an act relating to interests in agricultural land acquired or held by foreign businesses, foreign governments, or nonresident aliens, or by agents, trustees, or fiduciaries thereof, by providing for registration and reporting requirements, providing for enforcement, and providing penalties. (Formerly SSB 3113.) Effective date: 07/01/2024 | Increases regulatory authority of ag land owned by foreign land owners. | House: Wulf Senate: Zumbach | Introduced, placed on calendar. (2/1/24)  Committee report, approving bill. (2/1/24)  Passed Senate , yeas 47, nays 0. (2/19/24)  Immediate message. (2/19/24)  Message from Senate. (2/19/24)  Read first time, passed on file. (2/20/24)  Substituted for HF 2483 . (2/26/24)  Passed House , yeas 95, nays 0. (2/26/24)  Explanation of vote. (3/4/24)  Immediate message. (2/26/24)  Message from House. (2/27/24) |
| [SF 2257](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2257) | A bill for an act creating a child tax credit available against the individual income tax, and including retroactive applicability provisions. | This bill creates a child tax credit available against the individual income tax. Under the bill, the child tax credit is a refundable tax credit available for a taxpayer based upon the income of the taxpayer and the number of dependent children the taxpayer has under 13 years of age. |  | Introduced, referred to Ways and Means. (2/7/24)  Subcommittee: Koelker, Dawson, and Jochum. (2/15/24) |
| [SF 2289](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2289) | A bill for an act relating to economic development and energy shortages under the purview of the economic development authority and governor, and providing penalties. (Formerly SSB 3109.) | The bill strikes the specific power of the economic development authority (authority) to charge a business or individual a fee for use of the authority’s federal EB-5 immigrant investor regional center. The bill specifies the circumstances in which the authority may prohibit a person from receiving an award or financial assistance, or from being selected as a vendor to provide goods or services to the authority. The bill grants the governor sole power to issue a proclamation that an actual acute shortage of usable energy has occurred or is imminent based upon the energy security plan of the state developed in the bill, or allows the governor to base the proclamation in response to a declaration of severe energy supply interruption by the president of the United States under the federal Emergency Energy Conservation Act of 1979, as amended. The bill moves the current proclamation powers in Code section 473.8(2) to new Code section 29C.6(18), and the powers essentially remain the same. The bill strikes a provision requiring state government to be a model and testing ground for the use of energy and energy systems. The bill authorizes the creation of an energy security plan in new Code section 473.5. The bill requires the energy security plan to include but is not limited to a description of circumstances that may lead to an actual or impending acute shortage of energy, including liquid fossil fuels, and action plans to be taken by relevant state agencies if a disaster emergency proclamation relating to energy is issued by the governor. The bill repeals Code section 473.7 (duties of authority) and removes most of the duties of the authority. The remaining duties of the authority are expressed in new Code section 473.4 created in the bill. | Senate: Bousselot House: Latham | Former Bill SSB 3109 Last Action: Committee report approving bill, renumbered as SF 2289 (2/8/24)  Introduced, placed on calendar. (2/8/24)  Committee report, approving bill. (2/8/24)  Amendment S-5049 filed, adopted. (3/5/24)  Passed Senate , yeas 50, nays 0. (3/5/24)  Immediate message. (3/5/24)  Message from Senate. (3/6/24)  Read first time, passed on file. (3/6/24)  Amendment H-8199 filed. (3/12/24)  Amendment H-8206 filed. (3/14/24)  Amendment H-8207 filed. (3/14/24)  Substituted for HF 2450 . (3/18/24)  Amendment H-8207 , yeas 35, nays 61, lost. (3/18/24)  Amendment H-8206 , yeas 35, nays 61, lost. (3/18/24)  Amendment H-8199 adopted. (3/18/24)  Passed House , yeas 95, nays 1. (3/18/24)  Immediate message. (3/18/24)  Message from House, with amendment S-5074 . (3/18/24) |
| [SF 2387 (HF 2536)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2387)  Enrolled | A bill for an act relating to the duties of the Iowa finance authority. (Formerly SSB 3118.) Effective date: 07/01/2024 | IFA Omnibus Bill | Senate: Bousselot House: Harris | Introduced, placed on calendar. (2/19/24)  Committee report, approving bill. (2/19/24)  Placed on calendar under unfinished business. (3/14/24)  Amendment S-5065 filed, adopted. (3/18/24)  Passed Senate , yeas 50, nays 0. (3/18/24)  Immediate message. (3/18/24)  Message from Senate. (3/19/24)  Read first time, passed on file. (3/19/24)  Substituted for HF 2536 . (3/20/24)  Passed House , yeas 95, nays 0. (3/20/24)  Immediate message. (3/20/24)  Message from House. (3/20/24) |
| [SF 2398](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2398) | A bill for an act relating to state taxation by modifying alternate and individual income tax rates, and including effective date and retroactive applicability provisions.(Formerly SSB 3038.) | The bill strikes the graduated individual income tax rates that go into effect in tax years 2024 and 2025, and establishes new individual income tax flat rates beginning in tax years on or after January 1, 2024. the tax year beginning January 1, 2024, but before January 1, 2025, at 3.65 percent. The bill establishes the individual income tax flat rate for the tax years beginning on or after January 1, 2025, at 3.50 percent. | Senate: Dawson | Former Bill SSB 3038 Last Action: Committee report approving bill, renumbered as SF 2398 (2/22/24)  Introduced, placed on Ways and Means calendar. (2/26/24)  Committee report, approving bill. (2/26/24)  Fiscal Note. (3/1/24) |
| [SF 2411](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2411) | A bill for an act relating to work-based learning, including by repealing provisions related to regional industry sector partnerships and the statewide work-based learning intermediary network, establishing the workforce opportunity fund within the department of workforce development, modifying provisions related to career and technical education, student teacher requirements for students with substitute teaching or para-educator experience, the unemployment compensation reserve fund, and the future ready Iowa skilled workforce last-dollar scholarship program, making appropriations, and including effective date provisions.(Formerly SF 2260, SSB 3143.) | This bill relates to work-based learning, including by repealing provisions related to regional industry sector partnerships and the statewide work-based learning intermediary network, establishing the workforce opportunity fund within the department of workforce development, and modifying provisions related to career and technical education, student teacher requirements for students with substitute teaching or para-educator experience, and the future ready Iowa skilled workforce last-dollar scholarship program. | Senate: Gruenhagen | Former Bill SF 2260 Last Action: Committee report approving bill, renumbered as SF 2411 . (3/20/24)  Introduced, placed on Appropriations calendar. (3/20/24)  Committee report, approving bill. (3/20/24) |
| [SF 2412](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2412) | A bill for an act relating to pesticides, by providing for tort liability.(Formerly SSB 3188.) | The bill provides for a defense from civil liability associated with the use of pesticides that are registered with the EPA acting under the federal Act. The bill provides that a label provides sufficient warning if it complies with any one of three criteria: (1) it was approved by the EPA, (2) it is consistent with the most recent human health assessment performed under the federal Act, or (3) it is consistent with the EPA’s carcinogenicity classification for the pesticide. In each case, the label is sufficient to satisfy any requirements for a warning regarding health or safety under the state Act, and any other provision of state law or any other common law duty to warn. However, the bill does not apply to a product made by a Chinese state-owned enterprise. | Senate: Edler | Former Bill SSB 3188 Last Action: Committee report approving bill, renumbered as SF 2412 (3/19/24)  Introduced, placed on Appropriations calendar. (3/20/24)  Committee report, approving bill. (3/20/24)  Passed Senate , yeas 30, nays 19. (4/2/24)  Immediate message. (4/2/24)  Message from Senate. (4/3/24) |
| [SF 2419](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2419) | A bill for an act relating to economic development by establishing the Iowa major events and tourism program and fund, modifying the sports tourism and marketing infrastructure program, and making appropriations.(Formerly SF 2394.) | The bill requires the economic development authority (authority) to establish an Iowa major events and tourism program (program) and an Iowa major events and tourism fund (fund), and to administer the program. The purpose of the program is to provide financial assistance including but not limited to grants to an entity supporting an event in this state, or an event involving a geographic region that includes this state, and the event generates large attendance, significant publicity, and measurable economic impact on this state. | Senate: Koelker | Former Bill SF 2394 Last Action: Committee report approving bill, renumbered as SF 2419 . (3/28/24)  Introduced, placed on Appropriations calendar. (3/28/24)  Committee report, approving bill. (3/28/24) |
| [SJR 2003 (HJR 2006)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SJR2003) | A joint resolution proposing amendments to the Constitution of the State of Iowa relating to requirements for certain state tax law changes and requiring a single rate for individual income taxes.(Formerly SSB 3142.) | The amendment requires a bill that increases the individual income tax rate or corporate income tax rate, or the rate of any other type of tax based upon income or legal and special reserves, to be adopted by at least two-thirds of the members elected to each house of the general assembly. The amendment prohibits more than one income tax rate above zero imposed by the state for state purposes on an individual at any one time. | House: Kaufmann Senate: Dawson | Former Bill SSB 3142 Last Action: Committee report approving bill, renumbered as SJR 2003 (3/6/24)  Introduced, placed on Ways and Means calendar. (3/7/24)  Committee report, approving bill. (3/7/24)  Placed on calendar under unfinished business. (3/14/24)  Attached to HJR 2006 . (3/26/24) |
| [SJR 2004](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SJR2004) | A joint resolution proposing an amendment to the Constitution of the State of Iowa by requiring a single rate for individual income taxes.(Formerly SSB 3189.) | Under the amendment, a tax on income or based upon income for individuals shall be imposed at a single rate if imposed, and a graduated rate of taxation on such income is prohibited. The amendment prohibits more than one income tax rate above zero imposed by the state for state purposes on an individual at any The resolution, if adopted, would be published and then referred to the next general assembly (91st) for adoption, before being submitted to the electorate for ratification. | Senate: Schultz | Former Bill SSB 3189 Last Action: Committee report approving bill, renumbered as SJR 2004 (3/20/24)  Introduced, placed on Ways and Means calendar. (3/21/24)  Committee report, approving bill. (3/21/24)  Deferred. (4/2/24)  Amendment S-5117 filed, ruled out of order. (4/2/24)  Passed Senate , yeas 34, nays 15. (4/2/24)  Immediate message. (4/2/24)  Message from Senate. (4/3/24)  Read first time, referred to Ways and Means. (4/3/24) |
| [SSB 1056](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB1056) | A bill for an act relating to the calculation of assessment limitations for residential property and including effective date and retroactive applicability provisions.(See SF 181.) | The bill includes implementation provisions requiring the director of the department of revenue, within two business days following the effective date of the bill, to issue an amended order certifying to the county auditor of each county the percentages of actual value at which residential property, commercial property, industrial property, and property valued by the department of revenue pursuant to Code chapter 434 shall be assessed for taxation. | House: Kaufmann Senate: Dawson | 2023 Action: Committee report approving bill, renumbered as []. (1/31/23)  2024 Actions: |
| [SSB 3141](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3141) | A bill for an act relating to state taxation by modifying future individual income tax rates, creating processes for reducing the individual income tax rate to zero, reducing future contingent corporate income tax rates, making appropriations, and including effective date, applicability, and retroactive applicability provisions. | Senate Tax Bill   * phases down income taxes to a flat 3.65% * lowers the final corporate income tax rate to 4.9% under the current phase down method * creates a trust fund with the TRF to gradually buy down individual income taxes to 0% |  | By COMMITTEE ON WAYS AND MEANS (2/1/24)  Introduced, referred to Ways and Means. (2/1/24)  Subcommittee: Dawson, Driscoll, Jochum, Koelker, and Petersen. (2/1/24) |
| [SSB 3181](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3181) | A bill for an act placing assessment limitations for property tax purposes on commercial child care facilities, and including effective date, applicability, and retroactive applicability provisions. | The bill excludes property that is primarily used as a child care facility from the calculation of the actual value of the property. The bill instead specifies that for assessment years beginning on or after January 1, 2024, the amount of actual value used as child care facilities that is subject to tax is equal to the product of the assessment limitation percentage applicable to residential property multiplied by the actual value of the property provided that the property owner has applied for the assessment limitation and the county board of supervisors has allowed such an assessment limitation. | House: Boden | By COMMITTEE ON WAYS AND MEANS (2/19/24)  Introduced, referred to Ways and Means. (2/19/24)  Subcommittee: Bousselot, Brown, and Petersen. (2/19/24) |
| [SSB 3192](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3192) | A bill for an act relating to and making appropriations for the economic development of the state, including to the economic development authority, the Iowa finance authority, the public employment relations board, the department of workforce development, and the state board of regents and certain regents institutions. | The bill appropriates moneys for FY 2024-2025 from the general fund of the state to the economic development authority, the Iowa finance authority, the public employment relations board, the department of workforce development, Iowa state university of science and technology, the state university of Iowa, and the university of northern Iowa. |  | By COMMITTEE ON APPROPRIATIONS (3/18/24)  Introduced, referred to Appropriations. (3/18/24)  Subcommittee: Lofgren, Dotzler, and Koelker. (3/18/24) |
| [SSB 3202](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3202) | A bill for an act relating to and making appropriations from the rebuild Iowa infrastructure fund and technology reinvestment fund, providing for related matters, and including effective date provisions. | Rebuild Iowa Infrastructure Fund |  | By COMMITTEE ON APPROPRIATIONS (4/3/24)  Introduced, referred to Appropriations. (4/3/24)  Subcommittee: Koelker, Petersen, and Zumbach. (4/3/24)  Subcommittee Meeting: 04/08/2024 3:00PM Senate Lounge. (4/4/24) |