

**Week 7 Legislative Bills**

**This Week**, attention shifted to floor debate and tax policy. Both the House and Senate debated Monday through Wednesday. The House advanced their proposed k-12 public school funding proposal, the Senate Ways and Means Committee met to consider the Governor’s proposed income tax reform bill and the House held a public hearing regarding legislation to reform Iowa’s Area Education Agencies. The hearing focused on the proposal introduced in the House that survived the first funnel deadline. The House proposal would retain AEA’s as the sole provider for special education services and allow school districts to contract out media and general education services if they so choose.

**Religious Freedom Restoration Act**

On Tuesday, the Senate considered [Senate File 2095](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF209\), also known as the Religious Freedom Restoration Act. The bill prohibits a governmental entity from substantially burdening a person’s free exercise of religion. Under current law, a court is not required to apply heightened scrutiny when reviewing a law that could burden a person’s exercise of religion. The bill requires a court to apply a compelling government interest test and consider if the law is the least restrictive means of furthering a governmental interest. Opponents of the bill expressed concerns that the legislation as written is too broad and will allow for businesses to unfairly discriminate against individuals based on religion. The legislation passed 31-16, along party lines.

**Supplemental State Aid**

On Thursday, the House advanced [House File 2613](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf2613) with a 60-36 vote. The legislation determines the growth rate for Supplemental State Aid for the 2024-2025 school year. The proposal would increase funding by 3%, approximately $229 per student. Democrats proposed an amendment that would raise the increase to 6%. The amendment failed with a party-line vote. Governor Reynolds previously proposed a 2.5% increase in SSA funding for the 2024-2025 school year. The Senate advanced a shell bill for SSA funding but has not released a number yet. Education budget discussions are largely being held up while discussions around AEA reform and teacher salary increases are ongoing.

**Tax Reform**

On Monday, the Senate held a subcommittee meeting on the Governor’s proposed tax plan before being considered by the full Ways and Means Committee on Thursday. During the meeting, the committee adopted an amendment striking provisions related to childcare property taxes and unemployment taxes that were introduced in separate bills. The committee advanced the bill sharing their interest in having independent conversations about the various divisions rather than advancing on a large tax omnibus bill. The Governor’s proposal would reduce individual income taxes to 3.65% retroactive to FY24, and in FY25 it would be further reduced to a flat 3.5%.

The House and Senate have introduced a separate tax reform proposal that would include reducing the corporate income tax rate, phasing down individual income taxes to a flat 3.65% in FY 2027, and establishing a taxpayer relief trust fund to gradually eliminate individual income taxes. Additionally, two constitutional amendments were proposed that would require a 2/3 majority to raise income taxes and establish a flat individual income tax rate in the state.

**EPA Approval**

On Thursday, the Environmental Protection Agency announced a final rule allowing 8 Midwestern states to sell a higher blend of ethanol fuel throughout the year. Governor Reynolds pushed to end the summertime ban on the sales of gasoline blended with 15% ethanol with the support of Iowa’s farming community due to the importance of ethanol to Iowa’s agriculture industry. The rule will take effect in April 2025 and apply to Illinois, Iowa, Minnesota, Missouri, Nebraska, Ohio, South Dakota, and Wisconsin. Governor Reynolds released the following statement in response to the ruling.

“After continuous delays by the EPA to allow year-round sales of E15 fuel, consumers across the country can finally look forward to lower-cost, cleaner-burning year-round E15 in 2025. Nearly two years ago, I organized a bipartisan coalition of eight Midwest governors to join me in challenging the EPA’s refusal to allow E15 sales during summer months. Finally, our request is approved, however, the EPA’s unjustified delays come at a cost for drivers and the environment.

“As governor of the nation’s top ethanol-producing state, I’m pursuing a waiver to continue offering drivers the

option to purchase lower-cost, cleaner-burning E15 in Iowa this summer, and I won’t stop fighting for year-round E15 until it’s available nationwide. The solution to making America energy independent is growing in the Heartland.”

**Other Bills of Interest:**

Workforce Housing Tax Credit ([HF 2218](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2218)): Increases the workforce housing tax credit 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. The bill passed the House Economic Growth and Technology Committee and was referred to the Ways and Means Committee.

Work-based Learning ([SF 2260](https://www.legis.iowa.gov/legislation/BillBook?ba=SF%202260&ga=90)/[HF 2516](https://www.legis.iowa.gov/legislation/BillBook?ba=HF%202516&ga=90)): The legislation creates a workforce opportunity fund to be used to fund equipment, instruction materials, stipends, and other training related costs for work-based learning programs. The legislation also modifies requirements related to technical and career education, student-teacher requirements, and the last-dollar scholarship eligibility. The Senate advanced the bill out of subcommittee after the bill was referred to appropriations.

MEGA Program ([SF 574](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf574)): IEDA proposed a pilot program last session that would allow the state to offer incentives for large economic development projects. The legislation passed the Senate 45-2 in 2023. Last week, the House Ways and Means Committee advanced the bill out of committee.

Cell Siting Act Extension ([HF 2175](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2175)/[SF 2183](https://www.legis.iowa.gov/legislation/BillBook?ba=SF%202183&ga=90)): The Iowa Cell Siting Act regulates the placement of wireless facilities and associated infrastructure. The House passed legislation 96-1 extending the repeal date to July 1, 2035. The act currently repeals July 1, 2025.

Open Meetings ([HF 2539](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf%202539)): Legislation to increase the penalties for a governmental body that knowingly violates Iowa’s open meetings law advanced off the House floor this week with a 92-2 vote. The bill also adds a requirement for newly elected officials to complete an educational course regarding Iowa’s open meetings and open records laws.

**Next week**, debate will continue in both chambers as well as discussions on tax and appropriation policy proposals. The second funnel deadline is March 15th, legislation must pass a committee in the opposite chamber by the second funnel deadline to remain eligible.

## Recently Tracked Legislation

[HF 2516 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2516)  
  
[HF 2536 - A bill for an act relating to the duties of the Iowa finance authority.(Formerly HSB 661.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2536)  
  
[HSB 715 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB715)  
  
[HSB 720 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB720)  
  
[HSB 721 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB721)  
  
[HSB 722 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB722)  
  
[HSB 726 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB726)  
  
[HSB 727 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB727)  
  
[SF 2387 - A bill for an act relating to the duties of the Iowa finance authority.(Formerly SSB 3118.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2387)  
  
[SF 2394 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2394)  
  
[SSB 3181 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3181)

## Updated Legislation

[HF 2305 - A bill for an act relating to child care center staff requirements for providing flex care to children up to five years of age.(Formerly HF 2056.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2305)  
Status: Read first time, referred to Health and Human Services. (2/20/24)  
  
[HF 2420 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2420)  
Status: Subcommittee: Thompson, P., Kniff McCulla and Wilson. (2/21/24)  
  
[HF 2483 - 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 HSB 663.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2483)  
Status: Amendment H-8019 filed. (2/19/24)  
  
[HF 2516 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2516)  
Status: Subcommittee Meeting: 02/27/2024 8:00AM House Lounge. (2/22/24)  
  
[HSB 715 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB715)  
Status: Subcommittee Meeting: 02/27/2024 12:00PM RM 102, Sup. Ct. Consult. (2/22/24)  
  
[HSB 722 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB722)  
Status: Subcommittee Meeting: 02/27/2024 12:30PM House Lounge. (2/22/24)  
  
[SF 2095 - A bill for an act relating to the exercise of religion, and including effective date and applicability provisions.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2095)  
Status: Read first time, passed on file. (2/21/24)  
  
[SF 2204 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2204)  
Status: Read first time, passed on file. (2/20/24)  
  
[SF 2260 - 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 SSB 3143.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2260)  
Status: Subcommittee recommends amendment and passage. []. (2/21/24)  
  
[SF 2394 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2394)  
Status: Subcommittee: Koelker, Dotzler, and Kraayenbrink. (2/21/24)  
  
[SSB 3038 - 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.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3038)  
Status: Committee report approving bill, renumbered as []. (2/22/24)

| **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: Subcommittee: Lohse, Amos Jr. and Graber. (3/14/23)  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) |
| [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) |
| [HF 2305](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2305) | A bill for an act relating to child care center staff requirements for providing flex care to children up to five years of age.(Formerly HF 2056.) | This bill requires the department of health and human services to amend its administrative rules to provide that employees of a child care center who are 16 years of age or older may, without additional supervision, provide flex care to children up to five years of age. | House: Wood | Former Bill HF 2056 Last Action: Withdrawn. (2/19/24)  Introduced, placed on calendar. (2/5/24)  Passed House , yeas 55, nays 36. (2/19/24)  Explanation of vote. (2/20/24)  Explanations of votes. (2/20/24)  Explanation of vote. (2/20/24)  Explanation of vote. (2/22/24)  Immediate message. (2/19/24)  Message from House. (2/20/24)  Read first time, referred to Health and Human Services. (2/20/24) |
| [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) |
| [HF 2450](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2450) | 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 HSB 622.) | 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 makes numerous changes to Code section 15.108 (primary responsibilities of the authority). The bill strikes the requirement that the authority establish a federal procurement office staffed with experts in marketing to federal agencies. The bill strikes provisions allowing the authority to adopt a label or trademark that identifies Iowa products and services, and to promote an import substitution program to encourage the purchase of domestically produced Iowa goods. A revolving fund is stricken by the bill that allows the authority to receive contributions for use in start-up expansion of tourism special events, fairs, and festivals. The bill moves provisions regarding the submission of reports relating to the targeted small business procurement program in Code section 15.108(6) to new Code section 73.22 as created in the bill. The bill strikes a provision allowing the authority to help local entities develop programs to assist homeless shelter operations. The bill strikes a provision requiring the authority to provide case management assistance to low-income persons establishing or expanding a small business, and repeals the case management program in Code section 15.246. The bill expands the manufacturing 4.0 technology program by allowing an employer who employs up to 125 employees to qualify for the program. | Senate: Bousselot House: Latham | Former Bill HSB 622 Last Action: Committee report approving bill, renumbered as HF 2450 (2/12/24)  Introduced, placed on calendar. (2/12/24) |
| [HF 2454 (SF 2095)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2454) | A bill for an act relating to the exercise of religion, and including effective date and applicability provisions.(Formerly HSB 614.) | This bill prohibits a governmental entity from substantially burdening a person’s free exercise of religion. | House: Holt Senate: Schultz | Former Bill HSB 614 Last Action: Committee report approving bill, renumbered as HF 2454 (2/12/24)  Introduced, placed on calendar. (2/12/24) |
| [HF 2483 (SF 2204)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2483) | 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 HSB 663.) | Code chapter 9I, amended by the bill, restricts a foreign person from acquiring agricultural land suitable for use in farming in this state (Code section 9I.3). The Code chapter specifically describes a foreign person as a foreign business, foreign government, or nonresident alien and any authorized representative of the foreign business, foreign government, or nonresident alien. Similarly, the Code chapter describes an authorized representative as an agent, trustee, or fiduciary. A foreign person must file two documents with the secretary of state, including a one-time registration (Code section 9I.7) and an annual report (Code section 9I.8). The annual report must be filed by a foreign person that acquires agricultural land for development and is required to convert it for a nonfarming purpose within five years (Code section 9I.4). Information in the registration or annual report is not a confidential record under Iowa’s open records law (Code chapter 22). A foreign person who fails to file a timely annual report is subject to a civil penalty of not more than $2,000 (Code section 9I.12). If the foreign person acquires or fails to convert agricultural land to a purpose other than farming within five years, the agricultural land escheats to the state pursuant to an enforcement action by the attorney general. | House: Wulf Senate: Zumbach | Former Bill HSB 663 Last Action: Committee report approving bill, renumbered as HF 2483 (2/13/24)  Introduced, placed on calendar. (2/13/24)  Amendment H-8019 filed. (2/19/24) |
| [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) |
| [HF 2536 (SF 2387)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2536) | A bill for an act relating to the duties of the Iowa finance authority.(Formerly HSB 661.) | IFA Omnibus Bill | Senate: Bousselot House: Harris | Former Bill HSB 661 Last Action: Committee report approving bill, renumbered as HF 2536. (2/15/24)  Introduced, placed on calendar. (2/15/24) |
| [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 715](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB715) | 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. | 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. The bill takes effect upon enactment. |  | By COMMITTEE ON APPROPRIATIONS (2/15/24)  Introduced, referred to Appropriations. (2/15/24)  Subcommittee: Graber, Matson and Nordman. (2/15/24)  Subcommittee Meeting: 02/27/2024 12:00PM RM 102, Sup. Ct. Consult. (2/22/24) |
| [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 721](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB721) | 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. | 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. In addition, the amendment requires a bill that establishes a new tax on any type of income or legal and special reserves imposed by the state to be adopted by at least two-thirds of the members elected to each house of the general assembly. |  | 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 722](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB722) | 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. | 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. |  | By COMMITTEE ON WAYS AND MEANS (2/20/24)  Introduced, referred to Ways and Means. (2/20/24)  Subcommittee: Kaufmann, Bloomingdale and Forbes. (2/20/24)  Subcommittee reassigned: Wulf, Bloomingdale and Forbes. (2/20/24)  Subcommittee Meeting: 02/27/2024 12:30PM House Lounge. (2/22/24) |
| [HSB 726](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB726) | 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. The bill establishes application procedures, approval procedures, and recordkeeping procedures for the assessment limitation. |  | By COMMITTEE ON WAYS AND MEANS (2/22/24)  Introduced, referred to Ways and Means. (2/22/24)  Subcommittee: Boden, Bloomingdale and Judge. (2/22/24) |
| [HSB 727](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB727) | 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. | 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. |  | By COMMITTEE ON WAYS AND MEANS (2/22/24)  Introduced, referred to Ways and Means. (2/22/24)  Subcommittee: Sexton, Jacoby and Wulf. (2/22/24) |
| [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 108](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF108) | A bill for an act relating to the employment of unauthorized aliens and providing penalties. | Requires employers to use a e-verify system to verify candidates are legally allowed to work in the U.S. | Senate: Garrett | 2023 Action: Referred to Judiciary. (6/5/23)  2024 Actions:  Subcommittee: Garrett, Bisignano, and Shipley. (1/17/24)  Subcommittee Meeting: 01/24/2024 1:30PM Room 217 Conference Room. (1/22/24)  Subcommittee recommends passage. []. (1/24/24)  Committee report, recommending passage. (1/31/24) |
| [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. | House: Johnson Senate: Dawson | 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) |
| [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) | A bill for an act relating to the regulation of topsoil and storm water at construction sites. (Formerly SF 34.) | 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 man-agement. | House: Dunwell Senate: Webster | Former Bill SF 34 Last Action: Committee report approving bill, renumbered as SF 455. (2/28/23)  2023 Action: Rereferred to Local Government. (5/4/23)  2024 Actions:  Subcommittee: Dunwell, Amos Jr. and Stoltenberg. (1/10/24)  Subcommittee Meeting: []. (1/16/24)  Subcommittee recommends passage. []. (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) |
| [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) |
| [SF 2095 (HF 2454)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2095) | A bill for an act relating to the exercise of religion, and including effective date and applicability provisions. | 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: 01/30/2024 1:30PM Room G15. (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) |
| [SF 2156](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2156) | A bill for an act requiring that land within a levee or drainage district be included in an abstract of title.(Formerly SSB 3066.) | This bill applies to land located within a levee or drainage district. An attorney or abstractor must indicate that the land is part of such district when preparing an abstract of title. | Senate: Sweeney | Former Bill SSB 3066 Last Action: Committee report approving bill, renumbered as SF 2156 (1/30/24)  Introduced, placed on calendar. (1/31/24)  Committee report, approving bill. (1/31/24) |
| [SF 2188](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2188) | A bill for an act relating to the reporting requirements of community colleges in connection with moneys deposited in the community colleges' workforce training and economic development funds.(Formerly SSB 3046.) | The bill modifies the reporting requirement to provide that the community college is to annually submit to the department of education the progress report for the previous fiscal year and the fund plan for the upcoming year. | Senate: Taylor, J. | Former Bill SSB 3046 Last Action: Committee report approving bill, renumbered as SF 2188 (1/31/24)  Introduced, placed on calendar. (2/1/24)  Committee report, approving bill. (2/1/24) |
| [SF 2204 (HF 2483)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2204) | 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.) | Increases regulatory authoirty of ag land owned by foriegn land owners. | House: Wulf Senate: Zumbach | Former Bill SSB 3113 Last Action: Committee report approving bill, renumbered as SF 2204 (1/31/24)  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) |
| [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 2260](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2260) | 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 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 SSB 3143 Last Action: Committee report approving bill, renumbered as SF 2260 (2/7/24)  Introduced, placed on calendar. (2/8/24)  Committee report, approving bill. (2/8/24)  Referred to Appropriations. (2/15/24)  Subcommittee: J. Taylor, Donahue, and Lofgren. (2/19/24)  Subcommittee Meeting: 02/21/2024 12:00PM Senate Lounge. (2/20/24)  Subcommittee recommends amendment and passage. []. (2/21/24) |
| [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) |
| [SF 2387 (HF 2536)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2387) | A bill for an act relating to the duties of the Iowa finance authority.(Formerly SSB 3118.) | IFA Omnibus Bill | Senate: Bousselot House: Harris | Former Bill SSB 3118 Last Action: Committee report approving bill, renumbered as SF 2387. (2/14/24)  Introduced, placed on calendar. (2/19/24)  Committee report, approving bill. (2/19/24) |
| [SF 2394](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2394) | 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. | 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 at the discretion of the enhance Iowa board (board) the authority shall 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. |  | Introduced, referred to Appropriations. (2/20/24)  Subcommittee: Koelker, Dotzler, and Kraayenbrink. (2/21/24) |
| [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 3038](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SSB3038) | 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 (1/11/24)  Introduced, referred to Ways and Means. (1/11/24)  Subcommittee: Dawson, Jochum, and Koelker. (1/16/24)  Subcommittee reassigned: Dawson, Jochum, and Schultz. (2/15/24)  Subcommittee Meeting: 02/19/2024 12:00PM Room G15. (2/16/24)  Subcommittee recommends amendment and passage. []. (2/19/24)  Committee report approving bill, renumbered as []. (2/22/24) |
| [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. |  | 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) |