

**Week 9 Legislative Bills**

**This Week**, both the House and Senate held floor debate. On Wednesday, both chambers held a number of subcommittee and committee meetings on policy bills from the opposite chamber prior to the second funnel deadline next Friday. The Senate included [Senate File 2386](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf%202386), legislation making changes to Iowa’s AEA’s, on the debate calendar for Tuesday, but did not bring the bill up for consideration before adjourning. A strike-after amendment was filed Tuesday, and the Senate is expected to bring the bill up in the coming weeks after reviewing the amendment with stakeholders.

**Major Economic Growth Attraction Program**

**On Wednesday, the House considered** [**Senate File 574**](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf574)**, a bill creating a new program within the Iowa Economic Development Authority. The Major Economic Growth Attraction Program will be used to help provide additional incentives to land large development projects for certified sites. The bill limits the program to two projects initially and requires the following criteria be met:**

* **More than $1 billion in capital investment**
* **Advanced manufacturing, biosciences, or research business**
* **Created jobs must pay at least 140% of the labor shed wage at the time the project is completed**
* **Must offer qualified benefits plan**
* **Located at a certified site**

**The legislation previously passed the Senate in 2023 with a 45-2 vote. The House adopted an amendment adding further restrictions to ensure foreign adversaries who operate a business owning agriculture land in Iowa are not eligible for the program and included language from** [**House Study Bill 715**](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB715)**, allocating $300,000 to be used to assist with costs associated with certifying sites. The appropriation must be used in counties with a population of less than 50,000 and to certify at least two sites in each congressional district. The Senate must conform to the amendment before it can be signed into law by the Governor.**

**Constitutional Amendment**

**Both the House and Senate considered a constitutional amendment proposal this week that would require a 2/3 majority vote in both chambers of the legislature to raise future individual income taxes and would establish an individual flat tax rate in Iowa’s constitution.** [**Senate Joint Resolution 2003**](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sjr%202003) **passed the Ways and Means Committee on Wednesday with a party line vote. Democrats on the committee opposed the proposal arguing it would negatively impact future legislators who may need to raise income taxes for unforeseen circumstances. Proponents of the bill responded sharing recent polls found that the majority of Iowan’s support the idea and urged passage of the resolution to allow voters to decide. The House moved a similar joint resolution as** [**House Study Bill 721**](https://www.legis.iowa.gov/legislation/BillBook?ba=HSB%20721&ga=90) **out of a Ways and Means Subcommittee on Wednesday and is expected to be considered by the full committee next week.**

**The amendment is part of the plan proposed by the Senate to further reduce Iowa’s individual income taxes. Under the law passed in 2022, Iowa’s individual rates are currently being gradually reduced to a flat tax rate of 3.9% and corporate income taxes are being reduced to 5.9%. Senate Republicans introduced a plan in January to further reduce income taxes to a flat 3.65%. The legislation would reallocate funds from the Taxpayer Relief Fund to a newly formed trust managed by IPERS, with interest earned from the trust used to buy down future tax rates until the individual income tax is eliminated in Iowa.**

**The proposed constitutional amendment must pass the legislature this year, and again next year, before it is placed on the ballot in November of 2025. A majority of voters must approve the proposal the general election for the amendment to be adopted to Iowa’s Constitution.**

**Immigration Reform**

**Both the House and Senate considered legislation allowing the state to address immigration concerns, following the push in Congress to reach a deal on illegal border crossings that failed to pass last month.**

[Senate File 2340](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF%202340)creates a new Code chapter related to illegal reentry into the state by immigrants who commit a Class D felony or a Class C felony, who was previously removed after conviction. The bill passed the Senate on a party-line vote of 34-16 and was messaged to the House where a companion file is on the debate calendar.

House lawmakers considered [House File 2608](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf%202608) on Thursday. The bill creates a new code section expanding the verification process for public assistance programs requiring any noncitizen to be both a resident of Iowa and legally in the state to be eligible for public assistance. The bill also provides that an individual commits a Class C felony when knowingly smuggling a noncitizen individual. All Democrats opposed the legislation while Republicans supported the bill with a 60-32 vote.

**Other Bills of Interest:**

Workforce Housing Tax Credit ([HF 2420](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf2420)): Increases the maximum annual limit of the Workforce Housing Tax Credit from $35 million to $50 million and increases the annual credits allocated to qualified housing projects in small cities from $17 million to $25 million. The bills unanimously advanced out of a Ways and Means Subcommittee on Tuesday.

Child Care Center Property Taxes ([HF 2655](https://www.legis.iowa.gov/legislation/BillBook?ba=HF%202655&ga=90)): Excludes property that is primarily used as a child care center from the calculation of the actual value of the property and specifies the property is taxes as residential property. The bill passed the House Ways and Means Committee and is eligible for floor debate.

Research Activities Credits ([HSB 727](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hsb%20727)): Expands eligibility to include a person conducting agriscience research. The bill received unanimous approval during the subcommittee meeting on Tuesday.

Teacher Pay ([HF 2630](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf%202630)): Raises starting teacher minimum pay to $47,500 in FY24 and $50,000 in FY25 with a bipartisan 93-1 vote. The Senate included a teacher pay provision in the proposed AEA Reform bill that would increase the minimum starting salary to $46,250.

Public Notice ([SF 2331](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=sf%202331)): Requires a newspaper with an internet site to provide all public notices online or provide a link to the statewide public notice site, allows for a governmental body to satisfy public notice requirements by posting the notice on the official website and forwarding the notice to each required county if no official newspaper exists in the county, and requires all public notices be posted within 72 hours with some exceptions. The bill passed the Senate 37-9 and passed the House State Government Committee this week. There is agreement on a few additional amendments to the bill that will be done on the House floor.

Fentanyl Related Deaths ([HF 2576](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=hf%202576)): Charges anyone unlawfully delivering, dispensing, or otherwise providing fentanyl resulting in death with first-degree murder. The bill passed the House with a bipartisan 86-12 vote on Tuesday and advanced out of subcommittee in the Senate on Thursday.

**Next week**, legislation must pass through committee in the opposite chamber it originated in to survive the second funnel deadline. Bills in either the Ways and Means or Appropriations Committees are exempt from this deadline.

## Recently Tracked Legislation

[HF 2633 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2633)

## 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: Subcommittee recommends passage. []. (3/5/24)  
  
[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 recommends amendment and passage. Vote Total: 3-0. (3/5/24)  
  
[HF 2633 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HF2633)  
Status: NOBA: House Full Approps (3/4/24)  
  
[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)  
Status: Subcommittee recommends passage. Vote Total: 2-0. (3/6/24)  
  
[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.(See HF 2655.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=HSB726)  
Status: Committee report approving bill, renumbered as HF 2655 (3/7/24)  
  
[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)  
Status: Subcommittee recommends passage. Vote Total: 3-0. (3/5/24)  
  
[SF 108 - A bill for an act relating to the employment of unauthorized aliens and providing penalties.](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF108)  
Status: Read first time, referred to Labor and Workforce. (3/5/24)  
  
[SF 455 - A bill for an act relating to the regulation of topsoil and storm water at construction sites. (Formerly SF 34.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF455)  
Status: Motion filed to reconsider vote on bill. (3/6/24)  
  
[SF 574 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF574)  
Status: Message from House, with amendment S-5057 . (3/7/24)  
  
[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: Message from House. (3/4/24)  
  
[SF 2289 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2289)  
Status: Read first time, passed on file. (3/6/24)  
  
[SF 2398 - 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.)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2398)  
Status: Fiscal note. (3/1/24)

**Iowa Chamber Alliance Bill Tracker (3/8)**

**Week 9**

| **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)  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 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)  Immediate message. (2/19/24)  Message from House. (2/20/24)  Read first time, referred to Health and Human Services. (2/20/24)  Subcommittee: Evans, Rowley, and Trone Garriott. (2/26/24)  Subcommittee Meeting: []. (2/27/24)  Subcommittee recommends passage. []. (3/5/24) |
| [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) |
| [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)  Amendment H-8113 filed. (2/29/24) |
| [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 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) |
| [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) |
| [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 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. | Senate: Dawson | 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)  Subcommittee reassigned: Kaufmann, Jacoby and Wills, J. (3/4/24)  Subcommittee Meeting: 03/05/2024 3:00PM House Lounge. (3/4/24)  Subcommittee recommends passage. Vote Total: 2-0. (3/6/24) |
| [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)  Subcommittee recommends passage. Vote Total: 2-0. (2/27/24) |
| [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)  Subcommittee Meeting: 03/05/2024 12:00PM RM 102, Sup. Ct. Consult. (2/28/24)  Subcommittee recommends passage. Vote Total: 3-0. (3/5/24) |
| [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)  . (2/27/24)  Deferred. (2/28/24)  Amendment S-5034 filed, lost. (2/28/24)  Amendment S-5036 filed, ruled out of order. (2/28/24)  Amendment S-5035 filed, lost. (2/28/24)  Passed Senate , yeas 30, nays 17. (2/28/24)  Immediate message. (2/28/24)  Read first time, referred to Labor and Workforce. (3/5/24) |
| [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 309 (HF 42)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF309)  Died in First Funnel | A bill for an act authorizing cities to establish self-supported entertainment areas. | Authorizes cities to establish entertainment areas and to impose an entertainment surcharge within the area. | House: Lohse | 2023 Action: Subcommittee recommends amendment and passage. []. (2/22/23)  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: 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-8122 filed. (3/4/24)  Amendment H-8162 filed. (3/5/24)  Amendment H-8162 to amendment H-8004 adopted. (3/6/24)  Amendment H-8004 adopted, as amended. (3/6/24)  Amendments H-1193 , H-1209 , H-1233 , H-1304 , H-1306 , H-1321 and H-8122 out of order. (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) |
| [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)  Amendments H-8097 and H-8098 filed. (2/28/24)  Amendments H-8104 and H-8109 filed. (2/28/24)  Amendment H-8151 filed. (3/5/24)  Amendment H-8151 to amendment H-8047 adopted. (3/6/24)  Amendment H-8097 to amendment H-8047 withdrawn. (3/6/24)  Amendment H-8047 adopted, as amended. (3/6/24)  Amendment H-1368 withdrawn. (3/6/24)  Amendment H-8109 , yeas 33, nays 60, lost. (3/6/24)  Explanation of vote. (3/7/24)  Amendment H-8098 , yeas 33, nays 60, lost. (3/6/24)  Amendment H-8104 , yeas 33, nays 59, lost. (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) |
| [SF 2095 (HF 2454)](https://www.legis.iowa.gov/legislation/BillBook?ga=90&ba=SF2095)  Enrolled | 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: []. (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)  Amendment H-8106 filed. (2/28/24)  Substituted for HF 2454 . (2/29/24)  Amendment H-8106 , yeas 37, nays 57, lost. (2/29/24)  Passed House , yeas 61, nays 33. (2/29/24)  Immediate message. (2/29/24)  Message from House. (3/4/24) |
| [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)  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)  Immediate message. (2/26/24)  Message from House. (2/27/24)  Explanation of vote. (3/4/24) |
| [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)  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) |
| [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)  Subcommittee Meeting: 02/27/2024 2:00PM Room 217 Conference Room. (2/26/24)  Subcommittee recommends passage. []. (2/27/24) |
| [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) |
| [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) |