**Recent Legislative Action**

| **BILL** | **DESCRIPTION** | **STATUS** | **NOTE** |
| --- | --- | --- | --- |
| [HF 767](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF767)[CO:SF 110](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF110) | A bill for an act concerning private sector employee drug testing.(Formerly HSB 26.) | Read first time, attached to SF 110. (3/31/25)Passed House, yeas 60, nays 32. (3/27/25) |  |
| [HSB 305](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB305)[CO:SSB 1205](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1205) | A bill for an act relating to matters under the purview of the Iowa economic development authority, including tax credit limits, targeted jobs tax credits, and the major economic growth attraction program; creation of the business incentives for growth program, the seed investor tax credit program, the Iowa film production incentive program, the research and development tax credit program, and the sustainable aviation fuel production tax credit program; elimination of the high quality jobs program, the investments in qualifying businesses tax credit, employer child care tax credits, assistive device tax credits, endow Iowa tax credits, and research activities tax credits; and including effective date provisions and criminal penalties. | Subcommittee recommends passage. (3/27/25) | This is IEDA's comprehensive tax credit overhaul proposal. Director Durham outlined the entire proposal. Housing advocates and renewable fuels folks spoke in favor of specific sections, while community foundation advocates from across the state opposed the changes to Endow Iowa. Rep. Kaufmann moved the bill forward but said there will be consideration of changes and input of all stakeholder groups.  |
| [HSB 313](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB313)[CO:SSB 1208](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1208) | A bill for an act relating to local government property taxes, financial authority, and budgets, modifying appropriations, and including effective date, applicability, and retroactive applicability provisions. | Subcommittee recommends passage. (3/26/25) |  |
| [HSB 324](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB324) | A bill for an act excluding interchange fees imposed upon certain taxes at points of sale. | Subcommittee: Lundgren, Gjerde and Wills, J. (4/1/25) |  |
| [SF 45](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF45)[CO:HF 28](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF28) | A bill for an act relating to the creation of land redevelopment trusts. | Subcommittee recommends amendment and passage. (3/27/25) | The so called "Land Bank" bill had broad support from housing, economic development, local government, and attorney groups. Senator Lofgren continues to lead this effort and is hopeful we can get the bill across the finish line this year.  |
| [SF 465](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF465)[CO:HF 975](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF975) | A bill for an act relating to matters under the purview of the economic development authority and the Iowa finance authority including the strategic infrastructure program, brownfield, grayfield, and redevelopment tax credits, community attraction and tourism, vision Iowa, sports tourism marketing, the historic preservation tax credit, homelessness, the title guaranty board, and arts and culture, and including applicability and retroactive applicability provisions.(Formerly SSB 1106.) | Subcommittee recommends passage. (3/27/25) | Bill brought forward by IEDA. Sen. Quirmbach had questions to start regarding Division 5. The Iowa Chamber Alliance was there and supportive. Multiple citizens in attendance shared concerns about the removal of the historic structure tax credit with single-family homes. City of DSM is undecided and also had these same concerns with preserving the historic preservation tax credit. Sen. Quirmbach said he can't support any legislation removing the historic preservation tax credit as many homes in Ames are considered historic. Sens. Dawson and Gruenhagen were skeptical about the concerns brought forward by the citizens, but said they are open to continuing the conversation. Passed 2-1. |
| [SF 603](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF603)[CO:HF 722](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF722) | A bill for an act relating to workforce compensation and training, unemployment insurance, and other functions and programs of the department of workforce development, the workforce development board, and local government entities, and including effective date provisions. (Formerly SF 222, SSB 1068.) Effective date: 03/28/2025, 07/01/2025. | Signed by Governor. (3/28/25)Passed Senate, yeas 48, nays 0. (3/12/25)Passed House, yeas 64, nays 34. (3/18/25)Passed Senate, yeas 32, nays 15. (3/19/25) |  |
| [SSB 1208](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1208)[CO:HSB 313](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB313) | A bill for an act relating to local government property taxes, financial authority, and budgets, modifying appropriations, and including effective date, applicability, and retroactive applicability provisions. | Subcommittee recommends amendment and passage. (3/27/25) |  |

**Bills Signed by the Governor**

| **BILL** | **DESCRIPTION** | **STATUS** | **NOTE** |
| --- | --- | --- | --- |
| [SF 603](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF603)[CO:HF 722](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF722) | A bill for an act relating to workforce compensation and training, unemployment insurance, and other functions and programs of the department of workforce development, the workforce development board, and local government entities, and including effective date provisions. (Formerly SF 222, SSB 1068.) Effective date: 03/28/2025, 07/01/2025. | Signed by Governor. (3/28/25)Passed Senate, yeas 48, nays 0. (3/12/25)Passed House, yeas 64, nays 34. (3/18/25)Passed Senate, yeas 32, nays 15. (3/19/25) |  |

**Alive Bills**

| **BILL** | **DESCRIPTION** | **STATUS** | **NOTE** |
| --- | --- | --- | --- |
| [HF 28](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF28)[CO:SF 45](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF45) | A bill for an act relating to the creation of land redevelopment trusts. | Subcommittee recommends passage. (1/29/25) | The so-called "land bank" bill moved forward unanimously. It again had no opposition and enjoyed the support of housing, economic development, financial institutions, and real estate organizations.  |
| [SF 45](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF45)[CO:HF 28](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF28) | A bill for an act relating to the creation of land redevelopment trusts. | Subcommittee recommends amendment and passage. (3/27/25) | The so called "Land Bank" bill had broad support from housing, economic development, local government, and attorney groups. Senator Lofgren continues to lead this effort and is hopeful we can get the bill across the finish line this year.  |
| [HF 109](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF109) | 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. | Introduced, referred to Ways and Means. (1/22/25) | Support/For |
| [HF 110](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF110) | A bill for an act excluding overtime pay from the individual income tax, and including applicability provisions. | Subcommittee recommends passage. (1/29/25) | Bill introduced by Rep. Sexton. It would exclude overtime pay from individual income tax. Bill applies to tax years beginning on or after January 1, 2026. Organizations like Master Builders of Iowa, are for, while many are undecided like Common Good Iowa and Iowa Peace Officers Association. Rep. Sexton noted that workers are asked to do more and do overtime and their paychecks don't seem to reflect those additional hours. Rep. Scheetz noted his belief that working people deserve a tax break. They all would like a fiscal note. Passed 3-0. |
| [HF 171](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF171)[CO:SF 436](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF436) | A bill for an act removing the maximum annual amount of real estate transfer tax receipts that may be transferred into the housing trust fund. | Subcommittee recommends passage. (3/12/25) | Bill had broad support from housing advocates, local governments, business groups, and financial institutions. Moved forward unanimously.  |
| [HF 208](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF208) | 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. | Subcommittee recommends passage. (2/24/25) | Bill introduced by Reps. Bossman, Wulf, Barker, Vondran, Lundgren, Henderson, Mohr, Smith, Siegrist, & Hora. 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. This is regarding the Workforce Housing Tax Incentive Program. Groups like Iowa Chamber Alliance, Hubbell Realty, & Iowa Real Estate Developers are supportive. Many comments in support talked about getting affordable, workforce housing into rural communities. Many organizations are undecided. Rep. Scheetz didn't sign on and was upset about lines 11-16 limiting Polk and Linn counties. Passed 2-1. |
| [HF 767](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF767)[CO:SF 110](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF110) | A bill for an act concerning private sector employee drug testing.(Formerly HSB 26.) | Read first time, attached to SF 110. (3/31/25)Passed House, yeas 60, nays 32. (3/27/25) |  |
| [HF 975](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF975)[CO:SF 465](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF465) | A bill for an act relating to matters under the purview of the economic development authority and the Iowa finance authority including the strategic infrastructure program, brownfield, grayfield, and redevelopment tax credits, community attraction and tourism, vision Iowa, sports tourism marketing, the historic preservation tax credit, homelessness, the title guaranty board, arts and culture, and the Iowa reinvestment Act and including applicability and retroactive applicability provisions.(Formerly HSB 221.) | Introduced, placed on Ways and Means calendar. (3/24/25) |  |
| [SF 465](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF465)[CO:HF 975](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF975) | A bill for an act relating to matters under the purview of the economic development authority and the Iowa finance authority including the strategic infrastructure program, brownfield, grayfield, and redevelopment tax credits, community attraction and tourism, vision Iowa, sports tourism marketing, the historic preservation tax credit, homelessness, the title guaranty board, and arts and culture, and including applicability and retroactive applicability provisions.(Formerly SSB 1106.) | Subcommittee recommends passage. (3/27/25) | Bill brought forward by IEDA. Sen. Quirmbach had questions to start regarding Division 5. The Iowa Chamber Alliance was there and supportive. Multiple citizens in attendance shared concerns about the removal of the historic structure tax credit with single-family homes. City of DSM is undecided and also had these same concerns with preserving the historic preservation tax credit. Sen. Quirmbach said he can't support any legislation removing the historic preservation tax credit as many homes in Ames are considered historic. Sens. Dawson and Gruenhagen were skeptical about the concerns brought forward by the citizens, but said they are open to continuing the conversation. Passed 2-1. |
| [HF 980](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF980) | A bill for an act relating to unemployment insurance taxes on employers.(Formerly HSB 315.) | Introduced, placed on Ways and Means calendar. (3/27/25) |  |
| [HSB 269](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB269) | A bill for an act relating to accepted forms of payment by a commercial enterprise. | Subcommittee: Kaufmann, Johnson, C. and Scheetz. (2/27/25) |  |
| [HSB 304](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB304) | A bill for an act modifying property tax calculations, and including applicability provisions. | Subcommittee: Kaufmann, Hermanson and Jacoby. (3/5/25) |  |
| [HSB 305](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB305)[CO:SSB 1205](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1205) | A bill for an act relating to matters under the purview of the Iowa economic development authority, including tax credit limits, targeted jobs tax credits, and the major economic growth attraction program; creation of the business incentives for growth program, the seed investor tax credit program, the Iowa film production incentive program, the research and development tax credit program, and the sustainable aviation fuel production tax credit program; elimination of the high quality jobs program, the investments in qualifying businesses tax credit, employer child care tax credits, assistive device tax credits, endow Iowa tax credits, and research activities tax credits; and including effective date provisions and criminal penalties. | Subcommittee recommends passage. (3/27/25) | This is IEDA's comprehensive tax credit overhaul proposal. Director Durham outlined the entire proposal. Housing advocates and renewable fuels folks spoke in favor of specific sections, while community foundation advocates from across the state opposed the changes to Endow Iowa. Rep. Kaufmann moved the bill forward but said there will be consideration of changes and input of all stakeholder groups.  |
| [SSB 1205](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1205)[CO:HSB 305](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB305) | A bill for an act relating to matters under the purview of the Iowa economic development authority, including tax credit limits, targeted jobs tax credits, and the major economic growth attraction program; creation of the business incentives for growth program, the seed investor tax credit program, the Iowa film production incentive program, the research and development tax credit program, and the sustainable aviation fuel production tax credit program; elimination of the high quality jobs program, the investments in qualifying businesses tax credit, employer child care tax credits, assistive device tax credits, endow Iowa tax credits, and research activities tax credits; and including effective date provisions and criminal penalties. | Subcommittee Meeting: 03/27/2025 12:00PM Senate Lounge. (3/24/25) | Bill brought forward by IEDA. Director Durham was present to talk about the bill and answer questions. Sen. Dotzler began with saying he still has concerns about the bill, but appreciates that this is trying to target certain tax credits. Iowa Taxpayers Assoc. brought up the Research and Development Tax Credit return on investment, federal government definitions realignment that this does, etc. Professional Developers of Iowa are supportive, but said some folks are concerned with the EndowIowa language change and removal and the abatement piece restrictions, saying entities need more flexibility. Many individuals and groups were present to speak against the changes to EndowIowa, including the Iowa Community Foundations, who are registered opposed. Sen. Dawson said that this is an ongoing conversation and he would like to learn the history of it more from Sen. Dotzler and continue conversations with everyone. Passed subcommittee. |
| [HSB 313](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB313)[CO:SSB 1208](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1208) | A bill for an act relating to local government property taxes, financial authority, and budgets, modifying appropriations, and including effective date, applicability, and retroactive applicability provisions. | Subcommittee recommends passage. (3/26/25) |  |
| [SSB 1208](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1208)[CO:HSB 313](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB313) | A bill for an act relating to local government property taxes, financial authority, and budgets, modifying appropriations, and including effective date, applicability, and retroactive applicability provisions. | Subcommittee recommends amendment and passage. (3/27/25) |  |
| [HSB 324](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB324) | A bill for an act excluding interchange fees imposed upon certain taxes at points of sale. | Subcommittee: Lundgren, Gjerde and Wills, J. (4/1/25) |  |
| [SF 379](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF379) | A bill for an act creating a deduction available against the individual income tax for educational expenses at institutions of higher education for career-related programs and apprenticeship programs, and including retroactive applicability provisions.(Formerly SSB 1119.) | Subcommittee recommends passage. (3/12/25) |  |
| [SF 498](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF498) | A bill for an act relating to county and city landscaping regulation in commercial and multifamily residential zones.(Formerly SSB 1108.) | Committee report, approving bill. (3/4/25) |  |
| [SF 576](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF576) | A bill for an act relating to bonds for general contractors.(Formerly SSB 1151.) | Committee report, approving bill. (3/10/25) |  |
| [SF 607](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF607)[CO:HSB 114](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB114) | A bill for an act relating to unemployment insurance taxes on employers.(Formerly SF 504, SSB 1173.) | Fiscal note. (3/25/25) |  |

**Funneled Bills**

| **BILL** | **DESCRIPTION** | **STATUS** | **NOTE** |
| --- | --- | --- | --- |
| [HF 821](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HF821) | A bill for an act creating a contractor performance assessment system. | Introduced, referred to State Government. (3/6/25) |  |
| [HSB 114](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB114)[CO:SF 607](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SF607) | A bill for an act relating to unemployment insurance taxes on employers. | Subcommittee: Kniff McCulla, Cooling and Meggers. (1/30/25) |  |
| [HSB 129](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=HSB129) | 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. | Subcommittee recommends passage. (2/12/25) | Support/For |
| [SSB 1168](https://www.legis.iowa.gov/legislation/BillBook?ga=91&ba=SSB1168) | A bill for an act related to guaranteed maximum price contracts for the construction of public improvements. | Subcommittee: Bousselot, Bisignano, and Webster. (2/20/25) |  |