

REPUBLICAN CAUCUS STAFF
HOUSE OF REPRESENTATIVES

STATE CAPITOL DES MOINES, IOWA 50319

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HOUSE REPUBLICAN STAFF ANALYSIS

Bill: House File 111 (Formerly HSB 4)

Committee: Judiciary
Floor Manager: Rep. Jones
Date: February 1, 2023

Staff: Amanda Wille (1-5230)

House Floor: Senate Floor:

House Committee:

Governor:

PASSED on January 24 (20-0)

Real Estate Transfer Tax Exemption

• HF 111 creates an exemption to the real estate transfer tax.

Section by Section Analysis

Section 1 Real Estate Transfer Tax Exemptions (428A.2)

This creates an exemption to the real estate transfer tax for deeds that are conveyed without consideration.

Amendment Analysis