IOWA HOUSE REPUBLICANS

REPUBLICAN CAUCUS STAFF
HOUSE OF REPRESENTATIVES
STATE CAPITOL
DES MOINES, IOWA 50319

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HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 2749	House Committee:	**PASSED** on January 26 (21-0)
Committee:	Judiciary/Ways	House Floor:	**PASSED** on April 6 (91-0)
Floor Manager:	Rep. Holt	Senate Floor:	**PASSED** on April 22 (44-0)
Date:	May 12, 2026	Governor:	
Staff:	Amanda Wille (1-5230)		

Real Estate Transfer Tax

- Revises the requirements for submitting a declaration of value when recording deeds or instruments conveying real property in Iowa.

Section by Section Analysis

Section 1 – Real Estate Transfer Tax- Amount of Tax on Transfers- Declaration of Value (428A.1)
When property is being transferred, declarations of value don’t have to be filed in certain situations. This section expands those situations.

- Moving property around as part of a business merger or reorganization.
- Shifting property between a company and its shareholders or partners, but not as a regular sale.
- A trust is giving property to a beneficiary, and nobody is paying for it.

Not filing these transfers means a real estate tax does not have to be paid in these instances.

Amendment Analysis