

You need to know

- Tax cuts will be a major theme for the 2022 legislative session.
- OSHA ETS (vaccine and testing rule) was blocked by the Supreme Court.
- Important legislation has been filed in the first week. [Read all legislation filed.](#)

Comprehensive Tax Reform for 2022

- Tax cuts, referred to as comprehensive tax reform, are a leading theme coming from the Governor and both Chambers, although it's not clear if there is an agreement on specifics this early.
- Local Option Sales and Services Tax: While most of the conversation is focused on income tax reform, Senator Dawson, the Chair of the Senate Ways & Means Committee, made it clear that the Senate proposal will trigger IWILL. There are two ways this could occur:
 - First, Iowa could increase the state sales tax. This proposal is politically difficult because it would be a tax increase.
 - The second way would be to remove the Local Options Sales and Services Tax that many cities have locally approved and make it a state sales tax. This would divert significant resources away from local governments.
- While language has not yet been published, we remain concerned that cities and local governments could be affected by a state-mandated tax shift.

OSHA ETS Blocked by Supreme Court

- The Supreme Court blocked the enforcement of OSHA's "vaccine or test" requirement. This rule had already faced trouble in Iowa, where Iowa OSHA had stated that it would not adopt the emergency standard.
- The Supreme Court agreed that the challengers are likely to prevail in the OSHA case because they are likely to succeed on their claim that the Secretary lacked the authority to impose the mandate.

Governor Reynolds Delivers Condition of the State Address

- During Condition of the State Address, Governor Reynolds focused much of her time discussing Iowa's workforce and specifically touching on taxes, teachers, public safety and the unemployment system.
- Various proposals from the Governor are still being drafted, and the League has not yet seen legislative language with details.
- [You can watch a recording](#) of the entire speech.

HSB 534 | Cybersecurity as an Essential Corporate Purpose

- Adds the "improvement of city information systems to protect against a cybersecurity event" as an essential corporate purpose under *Code of Iowa* Chapter 384.24
- Passed out of a House Subcommittee on Thursday.
- This legislation reflects the modern understanding that cybersecurity infrastructure is essential to the protection of city operations.

Next Week in the Legislature

- **Tuesday, January 18: [SSB 1168](#)** - Demolition Reserve Increase
 - Increases the demolition reserve from \$10,000 or 10% to \$20,000 or 20% and establishes an interim study committee.

Introduced Bills

[SF 2018](#) - Building Design Element Preemption

[HSB 536](#) - Storm Water Regulation Preemption

[HF 2005](#) - Home Business Licensure and Regulation Preemption

[HF 2023](#) - Caucus Space Charges Prohibition

[SF 2012](#) - OSHA COVID-19 Vaccine Standards Adoption Prohibition

[SSB 3004](#) - Vaccination Requirement Preemption

[SSB 3012](#) - Automated Traffic Enforcement Camera Ban

[HF 2035](#) - Public Utility ROW Access

Communication with your legislators is crucial to impacting policy in the statehouse. Take advantage of the local legislative forums listed below. Additionally, you can contact your legislative directly.

Contact Your Legislator

Legislative Forums

January 15

- [Fairfield Legislative Forum](#)
- [Washington Legislative Briefing](#)
- [Ames Meet Your State Legislator Chat](#)
- [Storm Lake Legislative Forum](#)
- [Linn County Legislative Forum \(Virtual\)](#)
- [Bettendorf Legislative Forum \(Virtual option\)](#)

January 17

- [Marti's Monday Morning Coffee \(in person and virtual\)- Des Moines](#)
- [Fayette County Town Meeting](#)

January 18

- [Chickasaw County Town Meeting](#)

January 19

- [Wright County Town Meeting](#)

January 21

- [Black Hawk-Bremer Counties Legislative Forum- virtual](#)
- [Iowa City Legislative Forum](#)

