



Department of Revenue

Kim Reynolds, Governor  
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

January 7, 2026

Executive Council of Iowa  
State Capitol  
LOCAL  
ExecutiveCouncil@tos.iowa.gov

RE: Executive Council Approval for Litigation Expense Fund

Dear Executive Council:

As required by Iowa Code section 441.73, the Executive Council is to receive a report from the Department of Revenue regarding expenditures from the litigation expense fund for the second quarter of FYE June 30, 2026.

The amount expended from the approved expenses through the second quarter of the 2026 fiscal year is as follows:

October 1, 2025 through December 31, 2025	\$0.00
---	--------

The litigation expense fund had a beginning balance for the second quarter of 2026 fiscal year of \$100,000.

The Department does not expect to incur litigation costs for the third quarter of the 2026 fiscal year because there is no pending litigation or any litigation expected in the third quarter of the 2026 fiscal year.

Based on the above, the Department of Revenue is not requesting authority from the Executive Council to make expenditures from the litigation fund for the third quarter of the 2026 fiscal year.

Sincerely,

Alana Stamas  
General Counsel  
Legal Services and Appeals

cc: Steve Blankinship, Chief Deputy Attorney General