



January 7, 2025

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, 2025.

The amount expended from the approved expenses through the second quarter of the 2025 fiscal year is as follows:

October 1 through December 31	\$0.00
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The litigation expense fund had a beginning balance for the second quarter of 2025 fiscal year of \$307,391.23. In order to comply with Iowa Code section 441.73(4), the Department proportionally transferred \$207,391.23 from the litigation fund to the funds from which they were originally transferred. After the transfer, the litigation expense fund balance is \$100,000.00.

The Department does not expect to incur litigation costs for the third quarter of the 2025 fiscal year because there is no pending litigation or any litigation expected in the third quarter of the 2025 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 2025 fiscal year.

Sincerely,

Alana Stamas
Chief Legal Officer
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General