

MEMBERS OF COUNCIL

HON. KIM REYNOLDS
GOVERNOR

HON. PAUL D. PATE
SECRETARY OF STATE

HON. ROB SAND
AUDITOR OF STATE

HON. ROBY SMITH
TREASURER OF STATE

HON. MIKE NAIG
SECRETARY OF AGRICULTURE



Executive Council of Iowa

CAPITOL BUILDING
DES MOINES, IOWA 50319
PHONE: 515 281-5368
FAX: 515 281-7562

November 4, 2024

Ms. Alana Stamas
Chief Legal Officer
Iowa Department of Revenue
Hoover Bldg.
L O C A L

RE: Litigation Expense Fund

Dear Ms. Stamas:

The Executive Council, in a meeting held on this date, approved your request to revert the excess \$207,391.23 currently in the litigation fund back in a proportionate amount to the funds from which they were originally transferred.

EXECUTIVE COUNCIL OF IOWA

Kristi Onstot

Kristi Onstot
Executive Secretary



October 4, 2024

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 first quarter of FYE June 30, 2025.

This report does not seek approval to expend amounts for the second quarter of the 2025 fiscal year because there currently is not any pending or expected litigation. Instead, this report seeks approval to transfer the funds that exceed the amount of \$100,000 back to the funds from which they were originally transferred.

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

July 1 through September 30	\$9,313.00
-----------------------------	------------

The funds expended for the first quarter concerned the settling and closing of six appeals. This required coordination with outside counsel and the Attorney General's Office. The final expenses related to this litigation were paid in the first quarter of the 2025 fiscal year.

The litigation expense fund had a beginning balance for the 2025 fiscal year of \$316,704.23. After the expenditures for the first quarter, the litigation expense fund balance is \$307,391.23.

The Department does not expect to incur litigation costs for the second quarter of the 2025 fiscal year because there is no pending litigation or any litigation expected in the second 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 second quarter of the 2025 fiscal year. Additionally, in accordance with the limit imposed on the litigation fund by Iowa Code section 441.73(4), the Department is requesting authority to transfer the excess \$207,391.23 currently in the litigation fund back in a proportionate amount to the funds from which they were originally transferred.

Sincerely,

Alana Stamas
Chief Legal Officer
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General