IOWA Department of Revenue

Kim Reynolds, Governor
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

October 14, 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 first quarter of FYE June 30, 2027.

The amount expended from the approved expenses through the first quarter of the 2027 fiscal year is as follows:

July 1, 2026 through September 30, 2026 $0.00

The litigation expense fund had a beginning balance for the first quarter of 2027 fiscal year of $100,000.

The Department does not expect to incur litigation costs for the second quarter of the 2027 fiscal year because there is no pending litigation or any litigation expected in the second quarter of the 2027 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 2027 fiscal year.

Sincerely,

Alana Stamas
General Counsel
Legal Services and Appeals

cc: Steve Blankinship, Chief Deputy Attorney General