



## Department of Revenue

Kim Reynolds, Governor  
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

April 9, 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 third quarter of FYE June 30, 2025.

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

January 1 through March 31    \$0.00

The litigation expense fund had a beginning balance for the third quarter of 2025 fiscal year of \$100,000.

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

Sincerely,

Alana Stamas  
Chief Legal Officer  
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General