



Department of Revenue

Kim Reynolds, Governor
Chris Cournoyer, Lt. Governor

Mary Mosiman, Director

July 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 fourth quarter of FYE June 30, 2025.

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

April 1, 2025 through June 30, 2025 \$0.00

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

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

Sincerely,

Alana Stamas
General Counsel
Legal Services and Appeals

cc: Leif Olson, Chief Deputy Attorney General