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1. Except as otherwise provided in this section, a public official, public employee, or candidate, or that person's immediate family member shall not solicit any gift or series of gifts from a restricted donor. A public employee, candidate, or the person's immediate family member shall not solicit any gift or
series of gifts from a restricted donor at any time. 2. Except as otherwise provided in this section, a restricted donor shall not, directly or indirectly, join with one or
more other restricted donors to offer or make a gift or a series of gifts to a public official, public employee, or candidate, or the person's immediate family member, may accept an otherwise prohibited nonmonetary gift or a series of otherwise prohibited nonmonetary
gifts and not be in violation of this section if the nonmonetary gift or series of nonmonetary gifts is donated within thirty days to a public body, the department of general services, or a bona fide educational or charitable organization inures to the benefit of any private
stockholder or other individual. All such items donated to the department of general services shall be disposed of by assignment to state agencies for officials, public employees, candidates, or members of the immediate family of public
officials, public employees, or candidates: a. Contributions to a candidate or a 
from anyone related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for another person not so related. d. An inheritance. e. Anything available or distributed free of charge to members of the general public without regard to the official status of the recipient. f. Items received from a bona fide
charitable, professional, educational, or business organization to which the donee belongs as a dues-paying member, if the items are given to all members of the organization and if the dues paid are not inconsequential when compared to the items received.
g. Actual expenses of a donee for food, beverages, registration, travel, and lodging for a meeting, which is given in return for participation in a panel or speaking engagement at the meeting when the expenses relate directly to the day or days on which the donee has participation or presentation responsibilities. h. Plaques or items of negligible
resale value which are given as recognition for the public services of the recipient. i. Nonmonetary items or less that are received from any one donor during one calendar day. j. Items or services solicited by or given to a state, national, or regional government organization in which the state of Iowa or a political
subdivision of the state is a member for purposes of a business or educational conference, seminar, or other meeting; or solicited by or given to state, national, or regional government officials or employees, for purposes of a business or educational
conference, seminar, or other meeting, k. Items or services received by members or representatives of members at a regularly scheduled event that is sponsored and directed by any state, national, or regional government organization in which the state of Iowa or a
political subdivision of the state is a member, or received at such an event by members or representatives of members or representatives of state, national, or regional government officials or employees. l. Funeral flowers or memorials to a church or nonprofit
organization. m. Gifts which are given to a public official or public employee for the public official's or public employee's wedding or twenty-fifth or fiftieth wedding anniversary. n. Payment of salary or expenses by a person's employer or the firm in which the person is a member for the cost of attending a meeting of a subunit of an agency when the
person whose expenses are being paid serves on a board, commission, committee, council, or other subunit of the agency and the person is not entitled to receive compensation or reimbursement of expenses from the state or a political subdivision of the state for attending the meeting. o. Gifts of food, beverages, travel, or lodging received by a public
official or public employee if all of the following apply: (1) The public officially representing an agency in a delegation whose sole purpose is to attract a specific new business to locate in the state, or to develop markets for Iowa
businesses or products. (2) The donor of the gift is not the business or businesses being contacted. However, food or beverages provided by the business or businesses being contacted which are consumed during the meeting are not a gift under section 68B.2, subsection 9, or this section. (3) The public official or public employee plays a significant
role in the presentation to the business or businesses on behalf of the public official's or public employee's agency. p. Gifts other than food, beverages, travel, and lodging received by a public official or public employee which are received from a person who is a citizen of a country other than the United States and is given during a ceremonial
presentation or as a result of a custom of the other country and is of personal value only to the donee. q. Actual registration costs for informational meetings or sessions which assist a public official or public employee in the person's official functions. The costs of food, drink, lodging and travel are not "registration costs" under this
paragraph. Meetings or sessions which a public official or public employee attends for personal or professional licensing purposes are not "informational meetings or sessions which assist a public official functions" under this paragraph. 5. For purposes of determining the value of an item
given or received, an individual who gives an item on behalf of more than one person shall not divide the value of the item by the donee. 6. A gift shall not be considered to be received by a public official or public employee
if the state is the donee of the gift and the public official or public official or public office or employment. 7. A person shall not request, and a member of the general assembly shall not agree, that a member of the general assembly sell tickets for a
community-related social event that is to be held for members of the general assembly in Polk county during the legislators events that are open to the public generally or are held only for Polk county or city of Des Moines legislators. 8. Except as otherwise provided in
subsection 4, an organization or association which has as one of its purposes the encouragement of the general assembly shall not receive food, beverages, registration, or scheduled entertainment with a per person value in excess of three dollars. Section
History: Recent form 92 Acts, ch 1228, § 9; 93 Acts, ch 163, § 6; 94 Acts, ch 1092, §5-7 Internal References Referred to in § 68B.23, 68B.25 Previous Section 68B.21 Next Section 68B.23 © 2001 Cornell College and League of Women Voters of Iowa Comments about this site or page? webmaster@legis.iowa.gov. Please remember that the person
listed above does not vote on bills. Direct all comments concerning legislation to State Legislators. Last update: Mon Jan 22 17:13:42 CST 2001 URL: /DOCS/IACODE/2001/68B/22.html jhf Iowa does not levy an estate tax, but Iowans may still have to pay the federal estate tax if they have enough assets. The Hawkeye State used to have an inheritance
tax, but no longer does as of Jan. 1, 2025. This guide will walk Iowans through what they need to know to prepare their estates and make sure their families are taken care of when they pass away. It isn't always simple to plan an estate, though, and you may want help. Take advantage of SmartAsset's free matching tool to find financial advisors who
serve your area. Iowa is one of 38 states that does not have an estate tax. Sometimes referred to as the "death tax," the estate before being passed on to a person's designated heirs. Estates must reach a certain threshold before they are
subject to the estate tax. Don't confuse estate tax bar is a separate tax that is levied by certain states on money after it has already been passed on to a person's heirs. As of Jan. 1, 2025, Iowa no longer levies an inheritance tax. For tax years 2024 and before, the state did levy an inheritance tax, meaning eligible
beneficiaries were responsible for paying taxes on their inheritance. For this tax, there were a number of inheritance. Tax Rate B: This was for uncles, aunts,
nieces, nephews, foster children, cousins, brothers-in-law and all other individuals. The rate ranged from 10% to 15%, depending on the size of the inheritance tax when they inherited money from a deceased relative: parents, great-grandparents,
children, stepchildren, grandchildren, grandchildren and any other lineal ascendants or descendants or descendants. So if your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have owed inheritance tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have one tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have one tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have one tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have one tax regardless of the size of your relation to the person who left you money was any of the above, you wouldn't have a state of your relation to the person who left you money was any of the person who left your relation to the person who left you money who left
each gift recipient in 2025, up from $18,000 in 2024. So if you give a single person more than $19,000 in 2025, you must file that gift with the IRS. Your 2025 lifetime gift tax exemption. Though you won't owe a state-level estate tax in Iowa, the federal estate tax may apply.
The federal estate tax exemption increased to $13.99 million for deaths in 2025, up from $13.61 million for deaths in 2024. The exemption is portable for married couples, meaning two spouses can protect up to $27.98 million when they take the right legal steps. Estates that exceed this exemption must pay the estate tax. Rates are progressive, with a
top rate of 40%. A full table of rates is provided below. Here's an example: Let's say an unmarried person has an estate that is worth $19.81 million, placing this estate in the highest bracket. The estate owes $345,800 as a base payment on the first $1 million, placing this estate in the highest bracket.
plus 40% on the remaining $4.82 million. That equals $1.928 million. Add that sum to the base payment and you'll get a total estate tax burden of $2,273,800.Taxable Estate*Base Taxes PaidMarginal RateRate Threshold**$1 - $10,000$018%$1$10,000 - $20,000$1,80020%$10,000$20,000 - $40,000$3,80022%$20,000$40,000 -
\$60,000\$8,20024\%\$40,000\$60,000 - \$80,000\$13,00026\%\$60,000\$80,000 - \$150,000\$13,00026\%\$60,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000\$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,000 - \$150,00
million$345,80040%$1 million*The taxable estate is the total above the 2025 federal exemption of $13.99 million.**The rate kicks in.Iowa's retirement tax laws are very friendly for retirees. The state does not tax Social Security benefits, and it recently repealed all taxes on withdrawals from
retirement accounts, like 401(k)s, IRAs and pension plans. For everyone else, the state's income tax is progressive, with rates ranging from 4.4% to 5.7%. The Hawkeye State's effective property tax rate is 1.49%. The relatively low home values in the state, however, mean that property tax payments are below average. A financial advisor can help you
tasks related to estate planning. Finding a financial advisor who serve your area, and you can have a free introductory call with your advisor matches to decide which one you feel is right for you. If you're ready to find an advisor who can help you
achieve your financial goals, get started now. A living trust is one way to store your assets. It won't protect you against estate taxes but it could help your estate avoid probate, which would make life easier for your family after you've died. Photo credit: ©iStock.com/Jirapong ManustrongBen Geier, CEPF®Ben Geier is an
experienced financial writer currently serving as a retirement and investing expert at SmartAsset. His work has appeared on Fortune, Mic.com and CNNMoney. Ben is a graduate of Northwestern University and a part-time student at the City University of New York Graduate Center. He is a Certified Educator in Personal Finance® (CEPF®) and a
member of the Society for Advancing Business Editing and Writing. When he isn't helping people understand their finances, Ben likes watching hockey, listening to music and experimenting in the kitchen. Originally from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives in Brooklyn with his wife. Read More About Estate PlanningRecent posts More from Alexandria, VA, he now lives a subject to the Alexandria with the Al
SmartAssetCategories In 1992 the legislature passed the Iowa Public Officials Act which amended in 1993. This information sets forth portions of the gift law as amended in 1993 and answers some common questions that may arise in interpreting the gift law. The Iowa Public
Officials Act as amended also contains many other provisions of law restricting the activities of public officials and employees and lobbyists. This information is addressed to governmental officers and employees and their family members who are subject to the law. Scope of the Gift Law Application of the Gift Law Enforcement of the Gift Law Information is addressed to governmental officers and employees and their family members who are subject to the law.
of the Gift Law How do I know whether the gift law applies? You should ask three questions when determining whether the gift law applies. Am I getting something for nothing or less than it is worth? Is the donatee (the person receiving the item) a public official, public employee, or candidate or office or the spouse or dependent child of an official,
employee, or candidate covered by the statute? (See questions 2, 3 & 4.) Is the donor (the giver) a "restricted donor":? (See questions 5-11.) If the answer to all three questions is yes, then the gift is prohibited unless a specific exception applies.
transaction is not subject to the gift law. (Of course, other laws, including other provisions of chapter 68B, may nonetheless apply.) The categories of persons who are subject to the gift law are defined in section 68B.2. Specific definitions should be considered and legal advice sought if the application of the terms in any particular situation is
unclear. 1 top Who is subject to the gift law? All state officers, elected or appointed; including members of boards and commissions (but not members of purely advisory committees or certain agricultural commodity promotional boards).
of any political subdivision, such as cities, counties, school districts, townships, benefited fire districts, or solid waste agencies Candidates for public office Spouses and judicial employees subject to the gift law? Not directly. However, Iowa
Supreme Court Rule 204 provides substantially similar requirements for judges and Judicial Department employees. Be sure to determine whether the gift rules applicable to judges and Judicial Department employees and Judicial Department employees. The spouse
and dependent children of each person who is subject to the law as well. §§ 68B.2(11), 68B.22. ↑top Does the gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only whenever I receive a gift from anyone? No. The gift law applies only when the gift law applies only appli
a giver who is within these four categories. Anyone who contracts with your agency or is seeking to contract with it. This includes persons involved in sales, leases, purchases, or other contracts. The term "agency" includes all public bodies covered by the statute, including a city, school district, or county. (Certain agricultural commodity production
boards are excluded.) If you are an official or employee of one of the 16 listed "state regulatory agencies," a "restricted donor" is also any person who is the subject of, or a party to, a matter pending before that part of the regulatory agency (or "subunit") in which you have discretionary authority as an officer or employee. The agent of persons with
matters pending before your subunit is also a "restricted donor." Thus, for example, a member of the Board of Medical Examiners could not accept a gift from a doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before that board nor from the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject of a pending investigation before the doctor who is the subject o
unrelated units in the Department of Health. Anyone who will be directly and substantially affected financially by performance or nonperformance or nonperfo
of such a person is also a "restricted donor." Anyone who is a "lobbyist," or a client of a lobbyist, regarding matters within your agency's jurisdiction. The term "lobbyist," is specially defined, as described below. 1 top The term "lobbyist," is specially defined, as described below. 2 top The term "lobbyist," is specially defined, as described below. 3 top The term "lobbyist," is specially defined, as described below. 3 top The term "lobbyist," is specially defined, as described below. 4 top The term "lobbyist," is specially defined, as described below. 5 top The term "lobbyist," is specially defined, as described below. 5 top The term "lobbyist," is specially defined, as described below. 5 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 6 top The term "lobbyist," is specially defined, as described below. 7 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is specially defined, as described below. 8 top The term "lobbyist," is spec
legislation, a rule, or an executive order, by members of the general assembly, a state agency, or any statewide elected official, by acting directly, does any one or more of the following: Receives compensation Is a designated representative of an organization Representative of an organization Representative of the following: Receives compensation Is a designated representative of an organization Representative of an organization Representative of the following: Receives compensation Is a designated representative of an organization Representative 
employed as the designated representative Makes expenditures of more than $1,000.00 in a calendar year to communicate in person (other than to compensate another for lobbying services or to communicate with a person's own legislators). §68B.2(13)(a)(1)-(4). ↑top Why is the definition of "lobbyist" significant? Lobbyists and their clients are
"restricted donors" under the gift law and, therefore, cannot offer or make a gift to the public officials, public employees of agencies whom they lobby or to their spouses or dependent children cannot accept or receive gifts from lobbyists of the agency in which they
serve or are employed. § 68B.22(1),(2). The definition is important for reasons in addition to the gift law. Persons who are lobbyists must comply with registration and reporting requirements. §§ 68B.36, 68B.37. They are prohibited from making loans to officials, members of the general assembly, state employees, legislative employees, or candidates
for state office - except in the ordinary course of business. § 68B.24. Except in the case of a special election, lobbyists cannot make contributions to the general assembly during and, in some cases, shortly after, the legislative session. § 56.15A. Finally, officials and state or
legislative employees are restricted from certain lobbying during service or employee designated by the council to meet with a state agency a "lobbyist'? The city employee would be a lobbyist only if the contact concerns rulemaking. The new definition of
"lobbyist" applies only when a person acts directly as described in § 68B.2(13)(a)(3) to encourage the passage, defeat, approval, veto, or modification of legislation, a rule, or an executive order, by members of the general assembly, a state agency, or any statewide elected official. These definitions are significantly more narrow than those under the
1992 legislation. Under these definitions contact with a state agency, even as the designated local representative, will now trigger the definition of lobbyist only if the contact is to encourage the passage, defeat, approval, veto, or modification of rules. 1 top My agency and another state agency are required by statute to jointly promulgate rules, and I
have been designated by my agency to coordinate this effort. Will I become a "lobbyist"? No. The term "lobbyist" does not include agency officials and employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency is engaged in activities with another agency with which the official or employee's agency officials and employee's agency officials are agreed in activities with a complex of the employee's agency of the employee's agenc
state agencies become "lobbyists"? Lawyers representing clients before state agencies will trigger the definition of lobbyist only when encouraging the passage, defeat, approval, veto, or modification of rules. A lawyer representing a client for any other purpose before a state agency will not become a lobbyist. Further, even if a lawyer is engaged in
the described activities, an exception may apply. Although the provision excluding lawyers from the definition of "lobbyist" was repealed, new provisions have been enacted which exclude "persons whose activities are limited to appearances to give testimony or provide information or assistance at sessions of committees of the general assembly or at
public hearings of state agencies or who are giving testimony or providing information or assistance at the request of public officials or employees" and "persons whose activities are limited to submitting data, views, or arguments in writing, or requesting an opportunity to make an oral presentation" in a rulemaking. §§68B.2(13)(b)(4), 68B.2(13)(b)(8)
These exclusions are not limited to lawyers. 1 top Can a public official or employee be a "restricted donor"? Yes, if one of the four definitions of "restricted donors" applies to you. See question number 5. Therefore, you must consult the gift law when you are giving a gift to another public official or employee as well as when you receive one. 1 top
Application of the Gift Law A gift is anything of value given to you for which you did not give something of equal or greater value in return. A gift is a "restricted donor" and no exception applies. §§ 68B.2(9), 68B.2(4). ↑top What exceptions may apply? There are sixteen exceptions to
the gift law. § 68B.22(4). You may, for example, accept items available free of charge to members of the general public and non-monetary items worth three dollars or less? Yes, but you can't accept money from a "restricted donor". The 1993 revisions
of all gifts unless a statutory exception applies. 1 top What about food and drink? Can I accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink? Can I accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" without worrying about the gift law? You can accept free food and drink from a "restricted donor" worryin
with a value of three dollars or less received from any restricted donor in any one calendar day. § 68B.22(4)(i). You may accept food and drink relates directly to the day or days on which you participate or speak. §§68B.22(4)(g), 68B.23(2)(a). You
may accept food and drink given to an economic development delegation under " limited circumstances. § 68B.22(4)(o). (See question 28.) ↑top What should l do if I am part of a group entertained by a "restricted donor" at a private club which does not provide individual checks? Technically, this is an option under the gift law. You may only accept
$2.99 in food and drink from a "restricted donor" under an exception to the prohibition against accepting gifts and pay for the remainder of the meal. 1 top Under 8 68B.22(4)(i) I can accept $2.99 worth $10.00? Can I pay $7.00 and
accept the remaining $2.99 in value under this exception? Technically, this is an option under the gift law. You may only accept $2.99 in food and drink from a "restricted donor" under the prohibition against accepting gifts and pay for the remainder of the meal. 1 top Can "restricted donors" avoid the limit on food and drink by joining
donor" unless you provide something of equal value in return. You can accomplish this by, for example, bringing a gift to the host, going "potluck," or by reciprocating at another date. 1 top Can I accept gifts from a covered "restricted donor" who is also a personal friend? No. The gift law contains an exception for close relatives, but not for friends.
See §§ 68B.21, 68B.22(4)(c). A friend who is also a "restricted donor" must comply with the gift law. ↑top Can a "restricted donor" give me a gift on ceremonial occasions or holidays? The 1993 amendments allow receipt of a wedding gift, twenty-fifth and fiftieth anniversary gifts, funeral flowers, or contributions to a memorial. See §§ 68B.22(4)(l)
(m). The law still contains no exceptions for Christmas presents, birthday gifts, or other holiday gifts, or other holiday gifts of equal value. 1 top Can someone who wants to sell a product to my agency give me free samples for my personal use? A vendor
seeking to do business with your agency is a "restricted donor." §§ 68B.2(24)(a), (c). Therefore, you cannot accept samples worth over three dollars for personal use unless these are made available free of charge to members of the general public or otherwise fit within an exception. However, you can test samples as part of normal contract review or
donate samples, as provided by §68B.22(3), within 30 days of receipt. 1 top Can I continue to accept government employee discounts on hotel rooms or other goods and services? You may accept a discount for personal use depends on the
circumstances involved, and you should seek legal advice. Op.Att'yGen. #93-7-7(L). 1 top Is there a polite alternative to rejecting a prohibited gift? You may accept gifts other than money if you turn the gift over to a public body or charity within thirty days and meet all the requirements of § 68B.22(3). You may also exchange gifts of equal value,
where appropriate. 1 top May I accept a gift from a foreign citizen? Yes. You may accept a gift from a foreign citizen given during a ceremonial presentation or as a result of a foreign custom, provided the gift is only of personal value, you should follow the advice given in response to
question 25. 1 top Can a "restricted donor" pay my travel expenses to a conference by reimbursing the agency where I work? Is it a gift to me or to my agency? The payment of travel expenses for a governmental official or employee and
limits payment of travel expenses from a "restricted donor" to those exceptions specifically permitted by statute. 1990 Op. Att'y Gen. 52 (#89-11-3(L). These exceptions include, for example, travel expenses given in return for participation.
§68B.22(4)(g). 1 top May a "restricted donor" pay my travel expenses as part of a joint economic development effort? Yes, under certain circumstances. Section 68B.22(4)(o) permits you to accept travel, lodging, food and drink while an official member of a delegation to attract a specific business if you play a significant role in the presentation to the
 business and the donor is not the business being contacted. If the donor is the business being contacted, you may consume food and drink provided by the business during the meeting. 1 top Can I attend an official reception at a meeting of an association of governmental entities? Yes. The gift law specifically exempts regularly scheduled events at
meetings of an association of which the State or a political subdivision is a member. Examples of these groups are the National Conference of State Legislatures, Council of State Governments, Iowa State Association of School Boards, and the League of Iowa Municipalities. §68B.22(4)(k). 1top Can I attend an official
reception at a meeting of an association of public officers? Yes. The gift law also specifically exempts regularly scheduled events at meetings of an association of public officers if you or your governmental entity is a member of the association. Examples of these groups are the National Governors' Association, Iowa State Sheriffs' and Deputies'
Association, and the Iowa Municipal Finance Officers' Association. §68B.22(4)(k). 1 top Can I attend a free reception sponsored by a "restricted donor" at a meeting of an association? Yes, but you cannot consume food or drink worth more than three dollars at any event sponsored by a "restricted donor" unless it fits within the exception for a
"regularly scheduled event" at a meeting of an association of public officers or an association in which the State or a political subdivision is a member. The scope of this exception will need to be resolved on a case-by-case basis. § 68B.22(4)(i), (k). 1 top Can I attend a free reception of a professional organization or civic group? Yes, but if the sponsor is a member. The scope of this exception will need to be resolved on a case-by-case basis.
a "restricted donor," you cannot consume food or drink worth more than three dollars unless the event is free to the public or the event is part of the benefits you receive in return for your payment of membership dues. § 68B.22(4)(e), (i). 1 top Is a "restricted donor's" contribution to an official's political campaign a gift? No. Contributions made to a
candidate or candidate's committee are excluded from the gift law but are subject to the campaign finance law, Iowa Code ch. 56. § 68B.22(4)(a). 1 top Enforcement of the Gift Law What is the effective May 28, 1993. Be aware that some sections of House
File 144 amending lobbyist registration and reporting requirements, lobbyist client reporting, and personal financial disclosure requirements are effective retroactively. 1 top What are the penalties for violation of the gift law? A violation of th
$1,000 fine. §§ 68B.25, 903.1. In addition, the Ethics and Campaign Disclosure Board may impose a civil penalty of up to $2,000 for each violation of chapter 68B. §68B.32D(1)(h). A violation can also be grounds for removal from office, suspension or dismissal from employment, or other employee discipline. §§ 68B.25, 68B.31(11), 68B.32D. ↑top
Does the gift law apply when I'm attending a conference in another state? Yes. If the gift law applies to you, it will apply even though the transaction occurs out of state executive branch officers, employees, or lobbyists with
the Ethics and Campaign Disclosure Board. § 68B.32(1). File complaints about legislators and lobbyists with the commission on judicial officers with the commission on judicial officers with the commission on judicial officers with the legislators and lobbyists with the commission on judicial officers with the legislators and legislators are legislators and legislators and legislators are legislators and legislators and legislators are legislators are legislators and legislators are legislators.
 with the county attorney where the violation allegedly occurred. Complaints regarding the conduct of local officials and employees are filed with the county attorney in the government officials and employees that serve them. By
preventing certain donors from gaining advantage by giving gifts to those in government, the law seeks to maintain fair and impartial decisions/actions. A restricted donor is defined as a person who is in any of the following categories: Is or is seeking to be a party to any one or any combination of sales, purchases, leases, or contracts to, from, or with
the agency in which the donee holds office or is employed. Will personally be, or is the agent of a person who will be, directly and substantially affected financially by the performance or nonperformance or no
belongs as a member of a profession, occupation, industry, or region. Is personally, or is the agent of a person who is, the subject of or party to a matter which is pending before a subunit of a regulatory agency and over which the donee has discretionary authority as part of the donee's official duties or employment within the regulatory agency and over which the donee has discretionary authority as part of the donee's official duties or employment within the regulatory agency and over which the donee has discretionary authority as part of the donee's official duties or employment within the regulatory agency and over which the donee has discretionary authority as part of the donee's official duties or employment within the regulatory agency and over which the donee has discretionary agency and over which the donee has discretionary agency and over which the donee has discretionary agency and over which the done has discretionary agency agency and over which the done has discretionary agency a
subunit. Is a lobbyist or a client of a lobbyist with respect to matters within the donee's jurisdiction. If you are unsure if someone is a restricted donor, contact us. Maybe. Iowa Code section 68B.22(4) provides a list of exceptions to the gift law, such as if you are married to a restricted donor, and more. Additionally, non-monetary items with a value of
three dollars or less can be accepted from any one donor during one calendar day. Asking whether to government employees and officials, as even the appearance of impropriety can undermine the public's trust. Even
if you can legally accept a gift, you may want to reconsider whether it is the right thing to do and whether it might appear problematic to the people you serve. Iowa Code chapter 68B defines gift as "a rendering of anything of value in return for which legal consideration of equal or greater value is not given and received." For example, if you are
buying a car from a restricted donor at fair market value with no special treatment, that is not a gift. If the seller offers you a special discount not offered to anyone else, that may be a gift. Be aware of those who may try to influence your official duties as a public servant. Gift laws in Iowa are crucial for maintaining ethical standards and preventing
corruption within governmental operations. These laws regulate the acceptance of gifts by public servants and those interacting with them. This article explores Iowa's gift laws, detailing the criteria for accepting gifts,
identifying prohibited gifts and exceptions, and examining penalties for violations. Criteria for Accepting Gifts in Iowa The acceptance of gifts by public officials in Iowa is regulated to uphold transparency and integrity. Iowa Code Section 68B.22 establishes the criteria under which gifts may be accepted by officials, employees, and candidates. This
statute is part of broader ethics and campaign disclosure laws designed to prevent conflicts of interest. Public officials may only accept gifts not exceeding $3 in a single day from a single day from a single source unless the gift falls under permissible categories. These include informational materials relevant to the recipient's official functions, gifts from family
members, or items received as part of a public ceremony. These exceptions are intended to allow nominal tokens of goodwill without compromising impartiality. Officials must carefully evaluate the source of the gift and the context in which it is given, particularly if the source is a lobbyist or entity seeking to influence decisions. The Iowa Ethics and
Campaign Disclosure Board provides resources to help officials navigate these situations. Prohibited Gifts and Exceptions Iowa's gift laws explicitly prohibit public officials from lobbyists or entities with direct interests in matters under the official'
jurisdiction. Exceptions to these prohibitions allow for exchanges that do not undermine ethical standards. Gifts from family members, due to their personal nature, are exempt. Items received during public ceremonies or events, where the official's presence is part of their duties, are also permissible if they do not create undue influence.
 Informational materials relevant to an official's duties, such as books or reports, are another exception, as they enhance the official's ability to perform effectively. The Iowa Ethics and Campaign Disclosure Requirements and
Reporting Iowa's gift laws mandate strict disclosure requirements to promote transparency. Public officials must report any gifts received that fall within permissible categories if the cumulative value from a single source exceeds $3 in a calendar day. This reporting is required under Iowa Code Section 68B.26, which mandates officials to file detailed
reports with the Iowa Ethics and Campaign Disclosure Board. These reports must include the nature of the gift, its source, the date of receipt, and its estimated value. These disclosures create a public record, ensuring compliance with ethical standards. Failure to report gifts accurately can result in penalties similar to those for accepting prohibited
gifts, including fines and disciplinary actions. The Iowa Ethics and Campaign Disclosure Board audits these reports to ensure accuracy and compliance, further reinforcing public trust in governmental operations. Penalties for Violating Gift Laws Violating Iowa's gift laws carries significant legal and professional consequences. Under Iowa Code
Section 68B.34, penalties for accepting prohibited gifts include civil fines of up to $2,000 per infraction. These penalties emphasize the state's commitment to ethical governance. Beyond financial penalties of up to $2,000 per infraction. The Iowa Ethical governance are the state's commitment to ethical governance. Beyond financial penalties of up to $2,000 per infraction. These penalties emphasize the state's commitment to ethical governance.
and Campaign Disclosure Board investigates violations and recommends appropriate disciplinary measures. Violators may also suffer reputational damage, which can harm their careers and erode public trust. The transparency of the investigation process ensures accountability, reinforcing public confidence in the integrity of governmental
operations. No current state statute or regulation falls under the category of "Extra Compensation for Official Duties." Gift Regardless of Giver Status No current state statute or regulation falls under the
category of "Gift Regardless of Giver's Status." Gift from Lobbyist or Regulated Entity Except as otherwise provided in this section, a public official, public
employee, candidate, or the person's immediate family member shall not solicit any gift or series of gifts from a restricted donor at any time. Except as otherwise provided in this section, a restricted donor at any time. Except as otherwise provided in this section, a restricted donor shall not solicit any gift or series of gifts from a restricted donor at any time. Except as otherwise provided in this section, a restricted donor shall not solicit any gift or series of gifts from a restricted donor at any time.
provided in this section, a restricted donor shall not, directly or indirectly, join with one or more other restricted donor may give, and a public official, public employee, or candidate, or the person's immediate family member, may accept an
otherwise prohibited nonmonetary gift or a series of otherwise prohibited nonmonetary gifts and not be in violation of this section if the nonmonetary gift or a bona fide educational or charitable organization, if no part of the net
earnings of the educational or charitable organization inures to the benefit of any private stockholder or other individual. All such items donated to the department of administrative services shall be disposed of by assignment to this
subsection shall file a report pursuant to section 8.7. Notwithstanding subsections 1 and 2, the following gifts may be received by public officials, public employees, or candidates: Contributions to a candidate or a candidate's committee. Informational material
relevant to a public official's or public employee's official functions, such as books, pamphlets, reports, documents, periodicals, or other information that is recorded in a written, audio, or visual format. Anything received from anyone related within the fourth degree by kinship or marriage, unless the donor is acting as an agent or intermediary for
another person not so related. An inheritance. Anything available or distributed free of charge to members of the general public without regard to the official status of the recipient. This paragraph shall not apply to functions described under paragraph shall not apply to functions apply to functio
to which the donee belongs as a dues-paying member, if the items are given to all members of the organization and if the dues paid are not inconsequential when compared to the items received. Actual expenses of a donee for food, beverages, registration,
travel, and lodging for a meeting, which is given in return for participation or presentation responsibilities. Plaques or items of negligible resale value which are given as recognition for the public services of them.
recipient. Food and beverages provided at a meal that is part of a bona fide event or program at which the recipient is being honored from any one donor during one calendar day. Items or services solicited by or given to a state, national, or regional
government organization in which the state of Iowa or a political subdivision of the state is a member for purposes of a business or educational government organizations, whose memberships and officers are primarily composed of state or local government
officials or employees, for purposes of a business or educational conference, seminar, or other meeting. Items or services received by members at a regularly scheduled event that is sponsored and directed by any state, national, or regional
government organization in which the state of Iowa or a political subdivision of the state is a member, or received at such an event by members or representatives of members of 
flowers or memorials to a church or nonprofit organization. Gifts which are given to a public official or public employee for the public official or public employee for the public official or public employee for the public official or public employee.
meeting of a subunit of an agency when the person whose expenses are being paid serves on a board, commission, commission, commission, commission, commission of the state for attending the meeting. Food, beverages
travel, or lodging received by a public official or public employee if all of the following apply: The public official or public employee is officially representing an agency in a delegation whose sole purpose is to attract a specific new business to locate in the state, encourage expansion or retention of an existing business already established in the state
or to develop markets for Iowa businesses or products. The donor of the gift is not the business or businesses being contacted which are consumed during the meeting are not a gift under section 68B.2, subsection 9, or this section. The public official or publi
employee plays a significant role in the presentation to the business or businesses on behalf of the public official's or public employee's agency. Gifts other than food, beverages, travel, and lodging received by a public official or public employee which are received from a person who is a citizen of a country other than the United States and are given
during a ceremonial presentation or as a result of a custom of the other country and are of personal value only to the donee. Actual registration costs for informational meetings or sessions which assist a public employee in the performance of the person's official functions. The costs of food, drink, lodging, and travel are not
 "registration costs" under this paragraph. Meetings or sessions which a public official or public employee attends for personal licensing purposes are not "informational meetings or sessions which a public official or public employee attends for personal or professional licensing purposes are not "informational meetings or sessions which assist a public official or public employee in the performance of the person's official functions" under this paragraph. Food, beverage, and
entertainment received at a function where every member of the general assembly. A sponsor of a function under this paragraph shall file a registration prior to the function taking place identifying the sponsor and the date, time, and location of
the function. The registration shall be filed with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of the senate and the chief clerk of the house and with the person or persons designated by the secretary of th
the function. The report shall be filed with the person or persons designated by the secretary of the senate and the chief clerk of the function. For purposes of determining the value of an item given or received, an individual who gives an item on behalf of more than
one person shall not divide the value of the item by the number of persons on whose behalf the item by the donee. A gift shall not be considered to be received by a public official or public employee if the state is the donee of the gift and the public official or public employee.
in Polk county during the legislative session. This section shall not apply to Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held only for Polk county or city of Des Moines events that are open to the public generally or are held on the public generally or are held on the public generally or are held on t
the passage, defeat, introduction, or modification of legislation shall not give and a member of the general assembly shall not receive food, beverages, registration, or scheduled entertainment with a per person value in excess of three dollars. Iowa Code § 68B.22. Definitions and Exceptions Gift Defined "Gift" means a rendering of anything of value in
regarding the Iowa gift tax. This usually comes up when we are discussing the client's estate. If you live in Iowa and are doing some estate planning, this guide will discuss the gift tax and review some of the rules, laws, and requirements. Gift planning can be tricky, so try to stay with me. Let's first start with how a gift is defined for IRS purposes. A
gift results when a person gives something of value to another person and either receives nothing back or something back or lower value. The IRS imposes a gift tax when someone makes a gift above the annual exemption. A gift is typically made in cash, but it can be made with property, such as personal items, stock, real estate, business holdings,
cars, boats, etc. So now I have some good news. Iowa does not levy a gift tax. Iowa also has no limit on lifetime gifting. Any gifts you make while alive will lower your estate tax when you pass away. But make sure you don't forget about the federal gift tax. Careful planning is a must if you have a large estate. The federal gift tax laws allow someone to
give away $15,000 to a person annually. This can be made to any number of individuals, and no gift tax return is required. It will not go against the person's lifetime exemption amount. Let's look at an example. Assume that a couple with three children gives away $15,000 to each child. This is $45,000 per spouse and $90,000 for the couple. If their
children are married, the couple may also give $15,000 to each of their kids' spouses. Depending on the size of their estate, the couple may decide to give away a significant portion over a period of time. So let's discuss the qift tax return. IRS Form 709 is the tax return that is filed to report a gift made above the annual exclusion. For example, let's
assume you give $18,000 to your best friend. Since the gift is above the annual exemption amount, the IRS calls it a "taxable" gift. As such, here is what would happen: Form 709 must be filed to report the $3,000 gift that exceeds the annual exclusion. No gift tax is actually due, assuming the gift was not over the lifetime exemption. As you know, Iowa
does not impose a gift tax. But you still could have an issue with the federal gift tax. There are some strategies that you can implement to reduce your taxable estate. Make sure to consider the following: Charitable Remainder Trusts Grantor Retained Annuity Trusts (GRATs) Family Limited Partnerships (FLPs) Crummey
Trusts Lifetime GiftingQualified Personal Residence Trusts (QPRTs) Minor Trusts Special Valuation for Farms and Businesses Grantor Retained Unitrusts (GRUTs) Hopefully, you have a good understanding of how the federal gift tax works. But realize that it will only impact less than 1% of Iowa residents. High-income earners and folks with significant
assets need to take notice. We usually use gifting strategies in estate planning. Make sure you discuss with your CPA, financial advisor, and estate attorney about how to lower your taxable before you run out of time.
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