Bohannan would make it impossible for Iowans to retire. Christina Bohannan voted against eliminating taxes on retirement income and against repealing the death tax on family farms and small businesses. In Congress, she would have voted to tax seniors' Social Security benefits.

In February 2022, Bohannan Voted Against And Skipped A Vote On A Bill That Would "Significantly Reduce Individual And Corporate Income Tax Rates For Iowans"

On February 16, 2022, Bohannan Voted Against HF 2317. (House File 2317, Iowa Legislature, Passed 61-34, Bohannan Voted Nay, 2/24/22)

On February 24, 2022, Bohannan Did Not Vote On HF 2317. (House File 2317, Iowa Legislature, Passed 61-34, Bohannan Did Not Vote, 2/24/22)

On the question "Shall the bill pass?" (H.F. 2317)

The ayes were, 61:

Andrews	Bacon	Baxter	Bergan
Best	Bloomingdale	Boden	Bossman
Bousselot	Bradley	Brink	Bush
Cisneros	Deyoe	Dolecheck	Dunwell
Fisher	Fry	Gerhold	Gobble
Graber	Gustafson	Hansen	Hein
Hite	Holt	Ingels	Jacobsen
Jeneary	Jones	Judge	Kaufmann
Kerr	Latham	Lohse	Lundgren
Maxwell	McClintock	Meyer, A.	Mitchell
Mohr	Mommsen	Moore	Nordman
Osmundson	Paustian	Salmon	Sexton
Shipley	Sieck	Siegrist	Sorensen
Stone	Thompson	Thorup	Westrich
Wheeler	Wills	Windschitl	Worthan
Speaker Grassley			

The nays were, 34:

Abdul-Samad	Anderson	Bennett	Brown-Powers
Cahill	Cohoon	Donahue	Ehlert
Forbes	Gaines	Gjerde	Hall
Hunter	Isenhart	Jacoby	James
Konfrst	Kurth	Mascher	McConkey
Meyer, B.	Nielsen	Oldson	Olson
Prichard	Running-Marquardt	Smith	Staed
Sunde	Wessel-Kroeschell	Wilburn	Williams
Winckler	Wolfe		

Absent or not voting, 5:

Bohannan	Klein	Kressig	Steckman
Thede			

(House File 2317, Iowa Legislature, Passed 61-34, Bohannan Did Not Vote, 2/24/22)

- **Bohannan Was "Excused" From The State House Prior To The Vote On HF 2317.** ("House Action Archive," Iowa Legislature, 2/24/22)

The House resumed session at 6:35 PM

Quorum call - Quorum present

Introduction of Bills: HF 2534, HF 2535

Representatives excused: Bohannan, Klein, Kressig, Thede

HF 2317 by HEIN of Jones
Income Tax Reform
H-8090 by SENATE AMENDMENT
H-8090 - Motion to Concur
H-8090 - Concurred (v/v)

HF 2317 - As Amended
HF 2317 - Passed - 61-34

Immediately Messaged: HF 2317

("House Action Archive," Iowa Legislature, 2/24/22)

Bohannan Was Present In The State House On February 24, 2022 And Voted On Several Other Pieces Of Legislation. (House File 2443, Iowa Legislature, Passed 97-0, Bohannan Voted Yea, 2/24/22; House File 2468, Iowa Legislature, Passed 97-0, Bohannan Voted Yea, 2/24/22; House File 825, Iowa Legislature, Passed 97-0, Bohannan Voted Yea, 2/24/22)

House File 2317 Was An Income Tax Reform Bill That Aimed To Cut Individual And Corporate Rates To 3.9 Percent By 2026, Eliminate Taxes On Retirement Income, And Reduce Corporate Taxes. "Gov. Kim Reynolds signed the state's income tax reform bill into law on Tuesday afternoon. HF-2317 passed the Iowa House 61-37 in mid-February; the senate passed the bill 32-16 last week. The new flat rate is expected to significantly reduce individual and corporate income tax rates and cut the state's income tax rates to 3.9% by 2026. It also eliminates taxes on retirement income and lowers taxes for corporations at an estimated cost of about $2 billion to state income but with little impact for many middle class and low-income earners." (Gina Dvorak, "Iowa Governor Signs Flat Income Tax Into Law," WOWT, 3/1/22)

Iowa's H.F. 2317 Continued Earlier Tax Reforms And According To The Tax Foundation, Was Projected To Lift The State's Business Tax Climate Ranking From 46th To 15th—One Of The Largest Improvements In The Index's History. "The most recent legislation, H.F. 2317, builds on reforms adopted in 2018 and 2021, and is broadly consistent with recommendations made by the Tax Foundation in our 2016 guide to Iowa tax reform. Before the reforms of 2018 took effect, Iowa ranked 46th overall on our State Business Tax Climate Index, a measure of state tax structure. With the full phase-in of the newly enacted reforms, Iowa would rank 15th overall, an improvement of 31 places. This would tie North Carolina for the largest improvement in the Index's history. In the wake of historic reforms beginning in 2013, North Carolina improved from 41st to 10th overall in seven years (currently 11th)." (Jared Walczak, "Iowa Enacts Sweeping Tax Reform," Tax Foundation, 3/14/22)

HF 2317 Eliminated Income Taxes On Retirement Income, Which Included Individuals Older Than 55 And People With Disabilities. "Division VI exempts all income defined as retirement income from the State individual income tax for disabled taxpayers and taxpayers aged 55 years or older. The exemption also applies to a deceased person's retirement income that is received by a surviving spouse or a person with an insurable interest in the deceased person. The change replaces the current exemption, which is described in the next paragraph. The change does not alter the full retirement pay exemption available to retired military personnel, which is not based on age or disability. The Bill also excludes retirement income from the calculation of Iowa's universal and age-based low-income full exemptions from individual income tax. The changes are effective beginning TY 2023. Current Iowa law allows for a retirement income exemption of up to $6,000 for single filers or $12,000 for married filers. This exemption is available to disabled taxpayers and taxpayers age 55 and older. Military retirement income received from the federal government and Social Security income are also fully excluded from Iowa income tax under current law. Iowa law contains two separate net income thresholds below which low-income taxpayers are not subject to the Iowa income tax. The first threshold applies to all potential taxpayers and is generally equal to $9,000 of net income for single taxpayers and $13,500 for married taxpayers, heads of households, and surviving spouses. This universal low-income threshold generally does not apply to dependents. In determining whether the taxpayer qualifies for the low-income threshold and is therefore fully exempt from Iowa income tax, net income includes sources of income that are not subject to Iowa income tax. The second threshold is based on higher amounts that apply only to taxpayers who are age 65 or older. The threshold is generally equal to $24,000 of net income for single taxpayers and $32,000 for married taxpayers, heads of households, and surviving spouses. Like the universal low-income threshold, this age-based threshold generally does not apply to dependents. The age-based low-income threshold is available to both spouses as long as one spouse is age 65 or older. The changes in the Bill to the calculation of the two full-exemption thresholds will allow taxpayers to benefit from the low-income exemptions without regard to the amount of the taxpayers' retirement income." (Legislative Services Agency, HF 2317 Fiscal Note, 6/23/22)

On March 1, 2022, Gov. Kim Reynolds Signed The State's Income Tax Reform Bill Into Law. "Gov. Kim Reynolds signed the state's income tax reform bill into law on Tuesday afternoon. HF-2317 passed the Iowa House 61-37 in mid-February; the senate passed the bill 32-16 last week. The new flat rate is expected to significantly reduce individual and corporate income tax rates and cut the state's income tax rates to 3.9% by 2026. It also eliminates taxes on retirement income and lowers taxes for corporations at an estimated cost of about $2 billion to state income but with little impact for many middle class and low-income earners." (Gina Dvorak, "Iowa Governor Signs Flat Income Tax Into Law," WOWT, 3/1/22)

Republican Legislative Leaders Called The Legislation "The Largest Tax Cut In Iowa History"

Republican Legislative Leaders Touted The Legislation As "The Largest In Iowa History, Saying It Would Provide Significant Tax Relief To All Iowans …" "Republican legislative leaders touted the tax cut as the largest in Iowa history, saying it would provide significant tax relief to all Iowans and crediting Reynolds with helping bring the proposal to fruition. But they were less direct about whether Reynolds' upcoming address prompted them to speed up their negotiations." (Stephen Gruber-Miller and Ian Richardson, "Iowa Republicans' Passage Of Major Income Tax Cut Hands Kim Reynolds A Win Ahead Of Her National Moment," *Des Moines Register*, 2/24/22)

According To The Iowa Capitol Dispatch, GOP Leaders Called The Bill The "Largest Tax Cut In Iowa History." "Iowans would pay a 3.9% income tax under a massive tax bill passed Thursday by the Iowa Legislature, part of what GOP leaders called the 'largest tax cut in Iowa history.' 'This transformative legislation is the greatest act of social justice that we have done here in the six years that I have been here,' said Rep. Jon Jacobsen, R-Council Bluffs, who delayed a trip to his daughter's wedding to vote on the bill." (Katie Akin, "Iowa Lawmakers Pass Massive Tax Cut," Iowa Capital Dispatch, 2/24/26)

NOTE: *While reporting states that state GOP leaders called the legislation the "largest tax cut in Iowa history," the fiscal note for HF 2317 compared to the fiscal notes for other bills substantiates the claim "largest* ***income*** *tax cut in Iowa history." The second largest tax cut was SF 2417, passed in 2018.*

On May 18, 2021, Bohannan Voted Against Senate File 619, Which Eliminated The Inheritance Act In Iowa

On May 18, 2021, Bohannan Voted Against Senate File 619, Which Eliminated The Inheritance Act In Iowa. (HF 619, Iowa Legislature, Passed 5/18/21)

SF 619 Phases Out Inheritance Tax And Allows Family-Owned Farmland And Privately Held Family Businesses To Be Passed Along To Other Family Members Tax Free. "On May 19th, 2021, the Iowa Legislature passed S.F. 619, a law which will phase out inheritance taxes at a rate of 20% per year and completely eliminate the tax by January 1st, 2025. S.F. 619 was then signed into law by Governor Reynolds on June 16, 2021. … With the inheritance tax on its way out, Iowan families will have greater choices and freedom in the estate planning and charitable giving goals. Perhaps the greatest benefit will be the ability to pass along family-owned farmland and privately held family businesses to siblings and other family members to continue operations without having to fear a crushing inheritance tax bill." (Articles, "You Can Now Die in Iowa Tax Free," Heidman Law, 8/24/21)

On July 3, 2025, Bohannan Called The One Big Beautiful Bill 'Unconscionable'

On July 3, 2025, Bohannan Called The One Big Beautiful Bill 'Unconscionable'. "Christina Bohannan, Democrat Running For Iowa's First Congressional District In 2026. 'This vote is unconscionable. My opponent is well aware of the threat that she is posing to Iowa families, 100,000 of whom will have their health care ripped away as a result of this vote – solely to send a tax giveaway to billionaire political donors. It's not that she doesn't know; she just doesn't care. Mariannette Miller-Meeks has had three terms in Congress–three chances to do right by the people of

Iowa. She has failed us every time. If we want to change Washington, we've got to change the people we send there.'" ("Iowa Leaders React To House Passing Trump's 'Big Beautiful Bill'," KCCI, 7/3/25)

The One Big Beautiful Bill Includes A $6,000 Annual Deduction For Seniors, Expanding The Number Of Retirees Who Won't Face Taxes On Their Benefits From 64% To 88%."

"The Bill Expands The Existing Exemptions, Increasing The Number Of Retirees Who Won't Face Taxes On Their Benefits From 64% To 88%." "The bill doesn't repeal the tax on Social Security benefits outright. Instead, it introduces a new deduction that reduces the taxable income of many seniors, lowering or eliminating what they owe on their benefits. As a result, about 88% of retirees are expected to pay no tax on their Social Security benefits, not because the tax is eliminated, but due to a combination of deductions. Currently, 64% of seniors aged 65 and older already qualify for exemptions or deductions that prevent their benefits from being taxed. The bill expands the existing exemptions, increasing the number of retirees who won't face taxes on their benefits from 64% to 88%." (Mike Lynch and Curtis Hopp, The OBBBA's New Social Security Deduction: What It Really Means for Retirees," Hartford Funds, Accessed 6/3/26)

The One Big Beautiful Bill Includes A $6,000 Annual Deduction For Seniors "Deduction for Seniors New deduction: Effective for 2025 through 2028, individuals who are age 65 and older may claim an additional deduction of $6,000. This new deduction is in addition to the current additional standard deduction for seniors under existing law. The $6,000 senior deduction is per eligible individual (i.e., $12,000 total for a married couple where both spouses qualify). Deduction phases out for taxpayers with modified adjusted gross income over $75,000 ($150,000 for joint filers). Qualifying taxpayers: To qualify for the additional deduction, a taxpayer must attain age 65 on or before the last day of the taxable year. Taxpayer eligibility: Deduction is available for both itemizing and non-itemizing taxpayers. Taxpayers must: include the Social Security Number of the qualifying individual(s) on the return, and file jointly if married, to claim the deduction." (One, Big, Beautiful Bill Act: Tax deductions for working Americans and seniors, Internal Revenue Service, 7/14/25)