



**IOWA
ASSOCIATION
OF BUSINESS
AND INDUSTRY**

2026 LEGISLATIVE PRIORITIES

The Voice of Iowa Business

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The Iowa Association of Business and Industry (ABI) has been the Voice of Iowa Business since 1903. Its mission is to provide a strong, unified voice on issues affecting Iowa employers. ABI's members represent all industries and sizes in Iowa's 99 counties and employ more than 330,000 Iowans.

Iowa businesses drive the economy and are the key to what allows Iowa workers and communities to thrive. In small towns and large cities, family-owned businesses and publicly traded companies, ABI members are focused on ensuring a strong future for their businesses, particularly on workforce issues. Employers are in the best position to attract and retain a qualified workforce and the Legislature should allow businesses to determine how to best support their companies and people.

Workforce

Iowa's labor force participation rate is approximately 67%, with an unemployment rate under 4%. Iowa businesses have remained focused on innovative solutions that increase productivity and address ever changing workplace and workforce needs. ABI members urge the Legislature to consider:

- Incentives to help businesses and employees overcome barriers to employment, including but not limited to increased access to affordable childcare and workforce housing.
- Continued support of efforts to recruit, retrain and retain workers.
- Support of initiatives that will help upskill our existing workforce and prepare students for the careers of tomorrow, such as training programs for existing employees and work-based learning opportunities that aligns employers with students interested in specific careers.

Taxes

Policymakers have made significant strides to enhance Iowa's tax climate. ABI encourages the Legislature to continue its work on property taxes and reduce the burden faced by all classes of payers.

Iowa has rolling conformity with the federal Internal Revenue Code. The recently enacted federal reconciliation law contains key business tax provisions that will incentivize economic growth and capital investment. ABI encourages lawmakers to keep our state coupled with federal law.

Regulatory Reform

ABI members strive to comply with a wide scope of regulations at the local, state and federal levels. These regulations can often overlap, be outdated or are overly burdensome. Therefore, ABI supports:

- Streamlining permitting requirements and processes, in particular environmental and energy, reducing cost and time for businesses and the state.
- Reviewing and eliminating policies and regulations that hinder small business expansion.
- Ensuring state agency collaboration with stakeholders during the rulemaking process.

Learn more: www.iowaabi.org