



[SF 2336](#) – Theft of Public Funds (LSB6012SV)
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Fiscal Note Version – New

Description

[Senate File 2336](#) prohibits a sentencing court from deferring the judgment or sentence of a defendant if the defendant was a public employee or public official who unlawfully took more than \$7,500 from a public employer. The Bill also prohibits a sentencing court from suspending the sentence of a defendant if the defendant was a public employee or public official who unlawfully took more than \$7,500 from a public employer unless mitigating circumstances exist.

Senate File 2336 takes effect upon enactment.

Background

Iowa Code chapter [907](#) defines the following terms:

- “Deferred judgment” means a sentencing option whereby both the adjudication of guilt and the imposition of a sentence are deferred by the court and whereby the court assesses a civil penalty as provided in Iowa Code section [907.14](#) upon the entry of the deferred judgment. The court retains the power to pronounce judgment and impose sentence subject to the defendant’s compliance with conditions set by the court as a requirement of the deferred judgment.
- “Deferred sentence” means a sentencing option whereby the court enters an adjudication of guilt but does not impose a sentence. The court retains the power to sentence the defendant to any sentence it originally could have imposed subject to the defendant’s compliance with conditions set by the court as a requirement of the deferred sentence.
- “Suspended sentence” means a sentencing option whereby the court pronounces judgment and imposes a sentence and then suspends execution of the sentence subject to the defendant’s compliance with conditions set by the court as a requirement of the suspended sentence. Revocation of the suspended sentence results in the execution of sentence already pronounced.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- A delay of six months is assumed from the effective date of this Bill to the date of first entry of affected offenders into the correctional system.
- Marginal costs for county jails cannot be estimated due to a lack of data. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- The marginal cost per day in prison is \$24.94.

Correctional Impact

Senate File 2336 modifies sentencing guidelines related to the theft of public funds, and the correctional impact cannot be estimated due to a lack of data. Refer to the Legislative Services

Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 16, 2024, for information related to the correctional system.

Minority Impact

Senate File 2336 modifies sentencing guidelines related to the theft of public funds, and the minority impact cannot be estimated due to a lack of data. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statement](#), dated January 16, 2024, for information related to minorities in the criminal justice system.

Fiscal Impact

Senate File 2336 is estimated to have a minimal fiscal impact to the State.

Sources

Criminal and Juvenile Justice Planning, Department of Management
Department of Corrections

/s/ Jennifer Acton

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The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.

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