





# **IBC'S RECOMMENDED ACTIONS**

### **Economic Growth**

A strong economic climate drives business decision-making such as hiring, capital investment, job creation and new innovations. For businesses to locate, expand and thrive in Iowa, a vibrant economic ecosystem must be created and sustained to fuel growth.

Housing remains a vital catalyst for expanded economic growth and development. The availability of affordable workforce housing directly impacts the economic climate in Iowa's communities. Adequate housing stock is necessary to attract and retain workers to fill the jobs that growing businesses create.

The IBC applauds the Iowa General Assembly's work to adopt the Major Economic Growth Attraction Program in Iowa last year. This program allows Iowa to compete nationally to recruit new industries and jobs to the state. The program provides incentive opportunities for projects that invest more than \$1 billion in Iowa while concentrating on core Iowa industry competencies including advanced manufacturing, biosciences, and research. This will be a vital tool for future economic growth in Iowa.



## **Education & Workforce**

In today's global, knowledge-based economy, states and local communities are increasingly differentiated based on the ability to educate, train, and recruit a qualified workforce that meets the needs of industry. Even as middle and high-skilled jobs grow in lowa, the availability of a skilled workforce is a major area of concern to lowa businesses. Identifying the job demands of the future, working with K-16 education systems to engage students and educators, and developing career pathways are essential areas of public/private partnerships for the IBC.

To address businesses' workforce needs, the IBC's Business Education Alliance (BEA) will work with K-12 educational institutions to develop and implement scalable, sustainable solutions to provide work-based learning opportunities for all students. The IBC is specifically working with community school districts across the state to bolster high quality career exploration through work-based learning experiences. Specifically, registered apprenticeship programs, quality pre-apprenticeship programs, and high school internship opportunities provide the structure, rigor, and scalability to feed lowa's talent pipeline in a sustainable way.

The IBC is also engaging with educational partners on the IBC Professional Proficiencies. These four pillars – communication and social engagement, organizational and service mindset, resiliency and grit, and a tolerance for ambiguity and change – clearly define the skillsets necessary for success across every occupation in Iowa.

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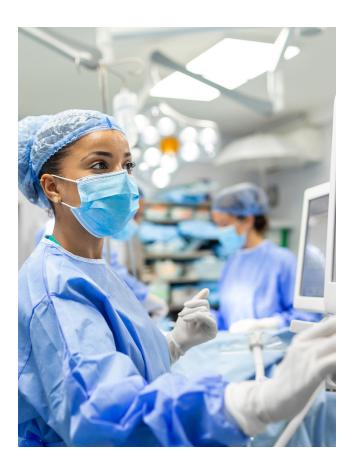
### Governance

The IBC recognizes and applauds the significant bipartisan income tax reform that was passed in 2022 and signed into law by Governor Kim Reynolds. Becoming more competitive from a tax perspective was long overdue in both the individual and corporate tax structures. The changes adopted in 2022 will lead to business expansion, population retention, and a more stable and equitable tax system. Long-term, the IBC's goal is to achieve a top 15 ranking in both corporate and individual tax climate.

Tax reforms in other areas should be explored to make our holistic tax system more competitive for individuals and businesses. Addressing our uncompetitive standing in property taxes and unemployment insurance taxes, where we rank 32nd and 33rd respectively, is a logical next step.

In total, a modernized tax system with competitive tax rates and rules will promote growth through greater investment, higher wages, and more jobs in lowa. Understanding that talent migration into and out of lowa has never been more transferrable, focusing on making lowa's tax system as competitive as possible will set the foundation for future growth and opportunity.

Addressing our uncompetitive standing in property taxes and unemployment insurance taxes, where we rank 32<sup>nd</sup> and 33<sup>rd</sup> respectively, is a logical next step.



### **Health & Wellness**

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The healthcare delivery system in Iowa continues to experience tremendous strain. This reality is compounded in rural parts of the state where workforce challenges are more acute. Smaller communities not only rely on crucial medical systems to stay healthy, they also depend on these clinics and hospitals to provide an economic impact throughout their region. Continued efforts to bolster healthcare workers, recruit more providers, and increasing public funding mechanisms are all areas the IBC will continue to engage in.

The IBC also recognizes the impact mental health has on the economy and workplace. Increasing the supply of mental health professionals in Iowa while also enhancing mental health investment mechanisms will directly benefit the state's business climate, communities, and schools thereby positively affecting Iowa's economy.





### **State Demographics**

Population growth must be accelerated throughout the entire state of lowa to ensure economic prosperity. The IBC is proud to partner with the state on the *This is lowa* campaign in effort to highlight the many opportunities lowans realize everyday including a low cost of living, safe communities and schools, short commute times, and thriving schools. Partnering on a robust market strategy to recruit new lowans from high-cost states provides a significant opportunity to grow lowa's population and increase innovation.

The IBC will continue to work with federal policy makers to modernize the current immigration system so legal immigration

can be used as a viable tool to recruit and retain talent. The IBC urges state and local policy makers to actively voice their support in passing comprehensive immigration reform to federal officials. With local and statewide leaders boldly standing up on this issue, additional positive attention will be focused on the policy.

Continuing to partner with K-16 institutions on high quality career exploration opportunities, internships, and other workforce programs will lead to greater retention of students in Iowa. This retention will lead toward population increases and greater economic expansion throughout the state.

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# **IOWA BUSINESS COUNCIL MEMBERS**

Gage Kent | Chair Chairman & CEO Kent Corporation

Raj Kalathur | Vice Chair President - John Deere Financial CIO - Deere & Company **Jill Klindt | Treasurer** EVP & Chief Financial Office Workiva

Joe Murphy | Secretary President Iowa Business Council

**Jason Andringa** President & CEO Vermeer Corporation

**Kelcey Brown** President & CEO MidAmerican Energy Company

**Reynolds W. Cramer** CEO, Fareway Stores, Inc.

**Mayuri Farlinger** President – Interstate Power & Light Company, Vice President – Energy Delivery

**Robert Feeney** CEO & Owner Atlantic Coca-Cola Bottling Company

Jeremy Gosch Chairman & CEO Hy-Vee, Inc.

Adam Gregg President & CEO Iowa Bankers Association

**Cory Harris** President & CEO Wellmark Blue Cross and Blue Shield of Iowa

**Daniel J. Houston** Executive Chairman Principal Financial Group **Phil Jasper** President, Raytheon Collins Aerospace

**Scott Kizer** President & CEO UnityPoint Health

**Jeff Lorenger** Chairman, President & CEO HNI Corporation

**Benjamin J. McLean** CEO Ruan Transportation Management Systems

**Judd O'Connor** Executive Vice President, Seed Business Unit Corteva Agriscience

**Darren Rebelez** President & CEO Casey's General Stores, Inc.

**Robert P. Ritz** President & CEO MercyOne

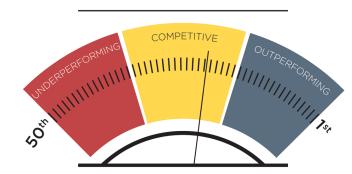
**Mike Tousley** EVP & General Manager The Weitz Company

**W. Timothy Yaggi** CEO Pella Corporation

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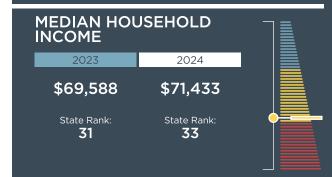
# **ECONOMIC GROWTH**



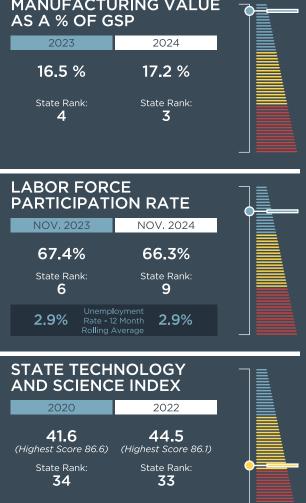
lowa enters 2025 in a strong position. Iowa's gross state product (GSP) is now \$254 billion, an increase of more than 6.5% from the prior year. The report further shows median household income increasing to more than \$71,000. From a daily living perspective, lowa ranks 5th in cost of living and 9th in affordability according to the US News & World Report rankings. Iowa remains a top tier hub for the country's manufacturing industry, solidifying a top 3 ranking once again.

Despite Iowa continuing to be a top 10 rank state in labor force participation, the state's 66.3% (using November 2024 data for consistency purposes) has been declining over the past year. Iowa's workforce constraints continue to be a top strategic concern for the IBC. Achieving a labor force participation rate of at least 68% would enhance our economy and sustain future growth. Increasing and retaining population is a key contributor to increasing the labor force participation rate.

The State Technology & Science Index has yet to be released, so it remains at a value of 44.5. This evaluation tracks five sub-indexes including research and development inputs, risk capital and entrepreneurial infrastructure, human capital investment, technology and science workforce, and technology concentration.

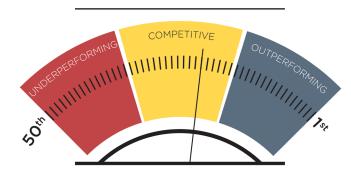








# EDUCATION & WORKFORCE



According to a report from the U.S. Department of Education, Iowa's test scores in reading and math have declined. Iowa is not alone as many states have experienced declining test scores based on the 2024 National Assessment of Educational Progress. When evaluating the datasets, the IBC has long used the higher standard of "proficient" when publishing the Competitive Dashboard. To achieve a proficient level, students have demonstrated competency over challenging subject matter, including subject-matter knowledge, applications of such knowledge to real world situations, and analytical skills appropriate to the subject matter. The IBC has determined that this higher standard better fits the future workforce needs of the membership compared to the more traditionally reported "basic" level of achievement which denotes partial mastery of prerequisite knowledge and skills that are fundamental at each grade.

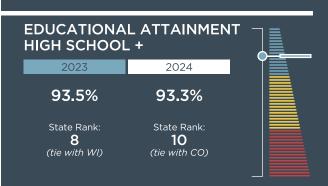
Work-based learning continues to be a top priority for the IBC. With the passage of SF 2443 in 2024, lowa now has set standards in tracking, defining, and ultimately pursuing high quality work-based learning opportunities. Specifically, focusing on registered apprenticeships, high quality pre apprenticeships, and high school internship programs will lead to a more streamlined process into lowa's workforce.

With the 2023-2024 academic year serving as a baseline, Iowa is now able to track important data points to determine the state's ability to provide high quality work-based learning opportunities to every Iowa high school student. In the 2023-2024 academic year, 295 Iowa high school districts offered these important career explorations resulting in 24,827 Iowa students engaging in at least one activity. As the state continues to invest and promote work-based learning, the IBC expects the datasets to increase with each year.



# PROFICIENCY 4TH GRADE READING 2022 2024 33% 29% State Rank: 17 State Rank: 17 32 (Tie with 3 states) Trie with 2 states

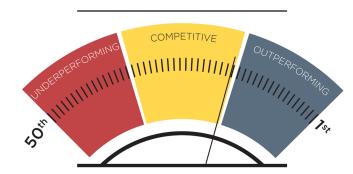
# PROFICIENCY 8TH GRADE MATH 2022 2024 28% 27% State Rank: 16 24 (*Tie with 4 states*)



# SECONDARY SCHOOL WORK-BASED LEARNING

295 School Districts Participating

# GOVERNANCE



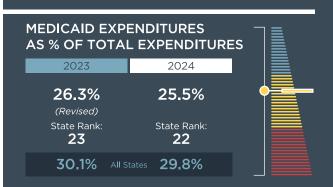
The IBC recognizes and applauds the significant bipartisan income tax reform legislation that was passed in 2022 and signed into law by Governor Kim Reynolds. Becoming more competitive from a tax perspective was long overdue in both the individual and corporate tax structures. The changes adopted in 2022 will lead to business expansion, population retention, and a more stable and equitable tax system.

As expected, the state's competitiveness in both tax categories continues to improve. Individual tax climate ranking increased three spots, going from 22nd to 19th in the country. On the corporate tax climate side, Iowa increased its competitive ranking by six spots, jumping from 29th in the nation to 23rd.

Since income tax reform was signed into law in 2022, Iowa's individual tax climate has increased a total of 21 spots while corporate tax climate has increased 11 total spots. Achieving a top-15 rank in individual and corporate tax climate is the long-term goal of the IBC.

### AMERICA'S TOP STATES 2023 2024 State Rank: 23 State Rank: 14 State Rank: 23 State Rank: 23 State Rank: 23 State Rank: 23 State Rank: 24 State Rank: 23 State Rank: 24 State Rank: 25 State Rank: 26 State Rank: 26 State Rank: 27 State Rank

2023	2024	
101.0%	91.0%	
State Rank: <b>9</b>	State Rank: <b>8</b>	

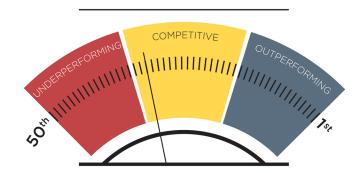






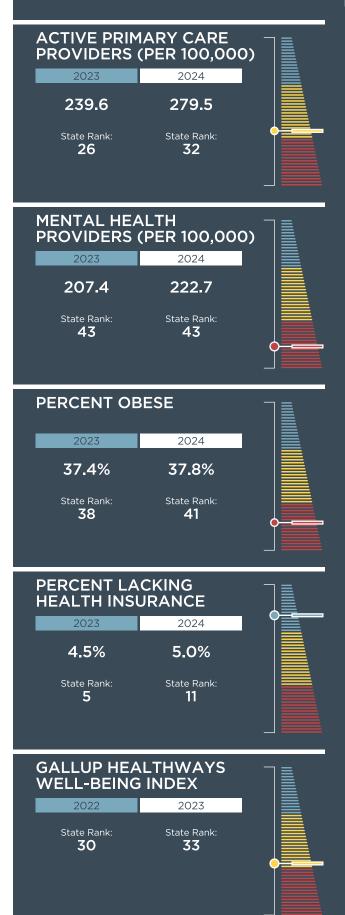


# **HEALTH & WELLNESS**



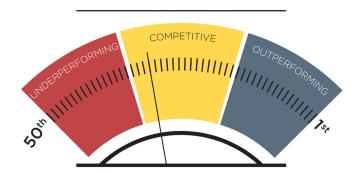
lowa's healthcare delivery system continues to experience significant stress in meeting the health needs of lowans. While there are multiple issues that need attention, focusing on increasing the number primary care providers should be at the top of the list. lowa experienced a decline of 6 spots in the number of providers per 100,000 lowans. The IBC endorses mechanisms and thoughtful policies that increase the number of providers in the state including student loan repayment, access to grants, and other incentives to retain and recruit providers to lowa.

lowa also experienced unhealthy trends with an increasing portion of the population considered obese. Data from 2024 shows 37.8% of Iowa's population as obese, ranking 41st in the country. The data is especially troubling when considering in 2000, the percent of the population considered obese was 21.5%. Additionally, the state's mental health providers continue to rank low. Iowa Business Council efforts in recent years have highlighted this reality and the organization continues to seek partnerships while advocating the need for increased public investment and opportunities to increase mental health providers in the state. Increasing the supply of mental health professionals in Iowa while also enhancing public mental health investment mechanisms will directly benefit the state's business climate, communities, and schools thereby positively affecting lowa's economy.





# STATE DEMOGRAPHICS



lowa's population growth has consistently trailed the national average. Long-term prosperity will continue to be constrained by a lack of people to fill jobs. Growing lowa's overall population will be critical to building a talent pipeline and expanding state revenues. This year, it is very encouraging to report that lowa's net overall migration of more than 19,000 individuals partly resulting from updated accounting methods put in place by the U.S. Census.

The growth of Iowa's population must be accelerated in both urban and rural communities to ensure continued economic vitality for the state. Recruitment and retention efforts could be bolstered by changes in federal immigration policy, as well as highlighting the significant advantages Iowa provides its citizens over other states including safe communities, high quality K-12 educational systems, Iow cost of living, and affordable housing.

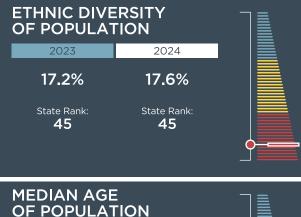
Additionally, ensuring high quality healthcare delivery systems throughout the state will also contribute to retaining and expanding population. Healthcare is among the most important items prospective employees consider as they consider relocating into a community. Utilizing high quality healthcare systems as a population growth and retention strategy should be prioritized for lowa communities.

Population growth has the potential to be the main economic driver for the next decade. Policy decisions must be made with the perspective of increasing lowa's population to sustain and enhance economic opportunity for future generations.



# TOTAL POPULATION 2022 2023 3,200,517 3,207,004 State Rank: State Rank: 31 31 12/20/24 PEP Estimate: 3,241,488

POPULATION 5-YEAR CHA			
2023	2024		
1.4%	1.7%		
State Rank: <b>30</b>	State Rank: <b>29</b> (Tie with AR)		







\* The U.S. Census Bureau updated 2024 methodology resulting in a significant increase in current datapoints.

# GLOSSARY

Active Primary Care Providers: A physician (M.D. - Medical Doctor or D.O. - Doctor of Osteopathic Medicine), nurse practitioner, clinical nurse specialist or physician assistant, as allowed under state law, who provides, coordinates or helps a patient access a range of health care services.

America's Top States for Business: CNBC scores each state on unprecedented 88 metrics of economic competitiveness. The ten categories have been used since 2007 and are weighted based on how frequently states use them as a selling point in economic development marketing materials. Those categories are workforce; infrastructure; cost of doing business; economy; life, health and inclusion; technology and innovation; business friendliness; education; access to capital; and cost of living. Data is gathered on the state' performance in each metric using the most recent figures publicly available.

**Corporate Tax Index:** A sub-index used by the Tax Foundation to gauge how a state's corporate income tax top marginal rate, bracket structure, and gross receipts rate affect its competitiveness compared to other states.

**Education Attainment:** Refers to the highest level of education completed in terms of the highest degree or the highest level of schooling achieved.

**Ethnic Diversity of Population:** Calculated by the difference between 100% population and Census registered "White alone, not Hispanic or Latino"

**Future Ready Iowa (FRI):** Future Ready Iowa connects Iowans to the education and training required for good-paying jobs and careers to improve people's lives. This figure includes both the Iowans who received a certificate and those adults who attended training and education programs that they stated helped them acquire skills that have added value to their career path (despite not officially completing a program). The Future Ready Iowa goal is to have 70 percent of Iowans with education and training beyond high school by 2025. **Gross State Product (GSP):** A measurement of a state's output; it is the sum of value added from all industries in the state. GSP by state is the state counterpart to the Nation's Gross Domestic Product (GDP).

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Individual Income Tax index: A sub-index used by the Tax Foundation to measure the impact of tax rates on the marginal dollar of individual income using three criteria: the top tax rate, the graduated rate structure, and the standard deductions and exemptions which are treated as a zero percent tax bracket. The rates and brackets used are for a single taxpayer, not a couple filing a joint return.

Labor Force Participation Rate: The labor force participation rate represents the number of people in the labor force as a percentage of the civilian noninstitutional population. In other words, the participation rate is the percentage of the population that is either working or actively looking for work. The labor force participation rate is calculated as: (Labor Force ÷ Civilian Noninstitutional Population) x 100.

Manufacturing Value as a % of GSP: A breakdown of gross domestic product by manufacturing value. In addition to showing the manufacturing contribution to the state, known as its value added, these statistics include industries' compensation of employees, gross operating surplus, and taxes.

**Median Age:** The median age is the age at the midpoint of the population. Half of the population is older than the median age and half of the population is younger. The median age is often used to describe the "age" of a population.

Median Household Income: Household income is a measure of the combined incomes of all people sharing a particular household or place of residence. It includes every form of income, e.g., salaries and wages, retirement income, near cash government transfers like food stamps, and investment gains. Median income is the amount that divides the income distribution into two equal groups, half having income above that amount, and half having income below that amount.

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**Medicaid Expenditures:** The total amount spent by state government on Medicaid entitlement programs. Amounts exclude administrative costs but include spending from state funds, federal matching funds and other funds and revenue sources used as a match such as provider taxes, fees, assessments, donations and local funds. Medicaid Part D clawback payments are included in a state's overall Medicaid expenditures.

**Mental Health Providers:** Number of psychiatrists, psychologists, licensed clinical social workers, counselors, marriage and family therapists and advanced practice nurses specializing in mental health care per 100,000 population.

**Net Migration:** The difference between immigration into and emigration from the area during the year (net migration is therefore negative when the number of emigrants exceeds the number of immigrants).

**Obesity:** Percentage of adults with a body mass index of 30.0 or higher based on reported height and weight.

**Population Change:** The difference between the size of the population at the end and the beginning of a period. It is equal to the algebraic sum of natural increase and net migration (including corrections). There is negative change when both of these components are negative or when one is negative and has a higher absolute value than the other.

**Proficiency:** One of the three National Assessment of Educational Progress achievement levels, representing solid academic performance for each grade assessed. Students reaching this level have demonstrated competency over challenging subject matter, including subject-matter knowledge, application of such knowledge to real-world situations, and analytical skills appropriate to the subject matter. Sharecare Community Well-Being Index: This report examines well-being across the nation as determined by five elements. The five elements include: purpose (liking what you do each day and being motivated to achieve your goals); social (having supportive relationships and love in your life); financial (managing your economic life to reduce stress and increase security); community (liking where you live, feeling safe and having pride in your community); and physical (having good health and enough energy to get things done daily).

**State Public-Pension Funded Ratio:** The funded ratio measures the level of assets in proportion to accrued liability.

**State Technology and Science Index:** Benchmark that measures states' science and technology capabilities and broader commercialization ecosystems that contribute to company growth, high-value-added job creation, and overall economic growth. It is a measure of a state's innovation pipeline. The STSI's 107 individual indicators are sorted into five composites: Research and Development Inputs, Risk Capital and Entrepreneurial Infrastructure, Human Capital Investment, Technology and Science Workforce, and Technology Concentration and Dynamism.

**Total Population:** The total population of a state consists of all persons falling within the scope of the census.

**Uninsured:** Percentage of the population that does not have health insurance privately, through their employer or through the government.

Work-Based Learning (WBL): The purpose of WBL is to merge theory with practice by providing students with opportunities to connect real-world work experience with classroom learning as they explore potential career paths of interest.



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# Appendix

### **Economic Growth**

Median Household Income: U.S. Census Bureau, <u>Table ID:</u> <u>B19013</u>

**Gross State Product:** Bureau of Economic Analysis, <u>"Gross Domestic Product by State and Personal Income by</u> <u>State, 3rd Quarter 2024"</u>

Labor Force Participation Rate: U.S. Bureau of Labor Statistics, <u>"Employment Status of the Civilian</u> <u>Noninstitutional Population"</u>

**Unemployment Rate:** Iowa Workforce Development, <u>"Local Area Unemployment Statistics"</u> (12 month rolling average to avoid seasonal variations)

State Technology and Science Index: Milken Institute Center for Jobs and Human Capital, <u>"State Technology and</u> <u>Science Index 2022"</u>

### **Education & Workforce**

**Proficiency in 4th Grade Reading:** National Center for Educational Statistics, National Assessment of Educational Progress, <u>"The Nation's Report Card"</u>

**Proficiency in 8th Grade Math:** National Center for Educational Statistics, National Assessment of Educational Progress, <u>"The Nation's Report Card"</u>

Education Attainment High School Plus: U.S. Census Bureau, Table C15002 <u>"Educational Attainment for the</u> <u>Population 25 Years and Over"</u>

ACT Scores: ACT, <u>"Average ACT Test Scores by State</u> <u>Graduating Class of 2024"</u>

Unique Students Participating in WBL Experiences: Iowa Student Outcomes, <u>"Iowa High School Students in Work-Based Learning Experiences"</u>

Total High School Students: Iowa Department of Education, <u>"Student Enrollment, PreK-12 Enrolments by</u> <u>Grade, Race and Gender"</u>

### Governance

America's Top States for Business: CNBC, <u>"America's Top</u> States for Business 2024: The full rankings"

State Public-Pension Funded Ratio: <u>"Public Sector</u> <u>Retirement Systems"</u> Pew Research Center, Washington, D.C.

Medicaid Expenditures as a Percentage of Total Expenditures: National Association of State Budget Officers, <u>"State Expenditure Report: Fiscal 2022-2022"</u> (Table 26)

Corporate Tax Climate Index: Tax Foundation, <u>"2025 State</u> Tax Competitiveness Index"

Individual Income Tax Climate Index: Tax Foundation, <u>"2025 State Tax Competitiveness Index"</u>

### **Health & Wellness**

Active Primary Care Physicians per 100,000 Population: America's Health Rankings, United Health Foundation, <u>"America's Health Rankings 2024 Annual Report"</u>

Mental Health Providers per 100,000 Population: America's Health Rankings, United Health Foundation, <u>"America's Health Rankings 2024 Annual Report"</u>

**Percent Obese:** America's Health Rankings, United Health Foundation, <u>"America's Health Rankings 2024 Annual</u> <u>Report"</u>

Percent Lacking Health Insurance: America's Health Rankings, United Health Foundation, <u>"America's Health</u> Rankings 2024 Annual Report"

Gallup-Healthways Well-Being Index: <u>Well-Being Index</u> Score, 2023

### **Demographics & Diversity**

Total Population: U.S. Census Bureau, Table ID: DP05, <u>"Total Population"</u>

Population 5-Year Change: U.S. Census Bureau, Table ID: XK200101, <u>"2023 ACS 1-Year Experimental Data Tables"</u>

Ethnic Diversity of Population: U.S. Census Bureau, Table ID: DP05. <u>"ACS Demographic and Housing Estimates"</u>

Median Age of Population: U.S. Census Bureau, Table ID: DP05, <u>"2023 ACS 1-Year Experimental Data Tables"</u>

Net Overall Migration: U.S. Census Bureau, <u>"National</u> Population Totals and Components of Change: 2020-2024"





# **BASELINE DATA**

		Baseline Year	Baseline Rank	2023 Rank	2024 Rank	Baseline Metric	2023 Metric	2024 Metric
Economic Growth	Median Household Income	2000	25	31	33	\$42,993	\$69,558	\$71,433
	Gross State Product (GSP)	2000	29	31	31	\$93 billion	\$238.3 billion	\$254 billion
	Manufacturing Value (as a % of GSP)	2001	8	4	3	23.4%	16.5%	17.2%
	Labor Force Participation Rate	2000	9	6	9	71.3%	67.4%*	66.3%
	State Technology & Science Index	2002	31	34	33	42.5	41.6	44.5
force	4th Grade Reading Proficiency	2003	9	22	17	35%	33%	33%
Education & Workforce	8th Grade Math Proficiency	2003	9	24	16	33%	33%	28%
ation 8	Education Attainment High School+	2000	9	8	10	86.1%	93.5%	93.3%
Educ	Secondary School Work-Based Learning	2020	-	-	-	121 Schl.	373 Schl.	295 Schl.
Ice	America's Top States for Business	2007	11	23	14	11	23	14
	State Public-Pension Funded Ratio	2000	29	9	8	97.7%	101.0%	91.0%
Governance	Medicaid Expenditures (as a % of Total Expenditures)	2000	9	25*	22	13%	26.3%*	25.5%
Goı	Corporate Tax Index	2010	46	29	23	4.23	5.09	5.33
	Individual Income Tax Index	2010	41	22	19	3.89	5.11	5.62
		2020	71	20	70	245.2	270.0	270 5
SSS	Active Primary Care Providers per 100,000 Population	2020	31	26	32	245.2	239.6	279.5
Vellness	Mental Health Providers per 100,000 population	2017	44	43	43	134.7	207.4	222.7
>	Percent Obese	2000	39	38	41	21.5%	37.4%	37.8%
Health &	Percent Lacking Health Insurance	2000	4	5	11	6.9%	4.5%	5.0%
	Gallup Healthways Well-Being Index	2009	7	30	33	7	33	33
nics	Total Population	2000	30	31	31	2,926,324	3,200,517	3,207,004
State Demographics	Population 5 Year Change	2000	34	30	29	4.5%	1.4%	1.7%
	Ethnic Diversity of Population	2000	45	45	45	6.1%	17.2%	17.6%
	Median Age of Population	2000	40	17	17	36.6	38.9	39.1
	Net Overall Migration	1990- 1999	33	34	33	5,609	3,509	19,208





# **IOWA BUSINESS COUNCIL**

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