

423F.3 Use of revenues.

1. A school district receiving revenues from the secure an advanced vision for education fund under [this chapter](#) without a valid revenue purpose statement shall expend the revenues subject to [subsections 2 and 3](#) for the following purposes:

- a. Reduction of bond levies under [sections 298.18](#) and [298.18A](#) and all other debt levies.
- b. Reduction of the regular and voter-approved physical plant and equipment levy under [section 298.2](#).
- c. Reduction of the public educational and recreational levy under [section 300.2](#).
- d. For any authorized infrastructure purpose of the school district as defined in [subsection 6](#).
- e. For the payment of principal and interest on bonds issued under [sections 423E.5](#) and [423F.4](#).

2. A revenue purpose statement in existence for the expenditure of local sales and services tax for school infrastructure purposes imposed by a county pursuant to [section 423E.2](#), Code Supplement 2007, prior to July 1, 2008, shall remain in effect until amended or extended. The board of directors of a school district may take action to adopt or amend a revenue purpose statement specifying the specific purposes for which the revenues received from the secure an advanced vision for education fund will be expended. If a school district is located in a county which has imposed a local sales and services tax for school infrastructure purposes prior to July 1, 2008, this action shall be taken before expending or anticipating revenues to be received after the unextended term of the tax unless the school district elects to adopt a revenue purpose statement as provided in [subsection 3](#).

3. a. If the board of directors adopts a resolution to use funds received under the operation of [this chapter](#) solely for providing property tax relief by reducing indebtedness from the levies specified under [section 298.2](#) or [298.18](#), the board of directors may approve a revenue purpose statement for that purpose without submitting the revenue purpose statement to a vote of the electors.

b. If the board of directors intends to use funds for purposes other than those listed in paragraph “a”, or change the use of funds to purposes other than those listed in paragraph “a”, the board shall adopt a revenue purpose statement, subject to approval of the electors, listing the proposed use of the funds. School districts shall submit the statement to the voters no later than sixty days prior to the expiration of any existing revenue purpose statement or change in use not included in the existing revenue purpose statement.

c. The board of directors may use funds received under the operation of [this chapter](#) for a joint infrastructure project with one or more school districts or one or more school districts and a community college established under [chapter 260C](#), for which buildings or facilities are constructed or leased for the purpose of offering classes under a district-to-community college sharing agreement or concurrent enrollment program that meets the requirements for funding under [section 257.11](#), [subsection 3](#). If the board intends to use funds received under the operation of [this chapter](#) for such a joint infrastructure project, the board shall adopt a revenue purpose statement or amend an existing revenue purpose statement, subject to approval of the electors, stating the proposed use of the funds.

d. The board secretary shall notify the county commissioner of elections of the intent to take an issue to the voters pursuant to paragraph “b” or “c”. The county commissioner of elections shall publish the notices required by law for special or general elections, and the election shall be held on a date specified in [section 39.2](#), [subsection 4](#), paragraph “c”. A majority of those voting on the question must favor approval of the revenue purpose statement. If the proposal is not approved, the school district shall not submit the same or new revenue purpose statement to the electors for a period of six months from the date of the previous election.

4. The revenues received pursuant to [this chapter](#) shall be expended for the purposes specified in the revenue purpose statement. If a board of directors has not approved a revenue purpose statement, the revenues shall be expended in the order listed in [subsection 1](#) except that the payment of bonds for which the revenues have been pledged shall be paid first. Once approved, a revenue purpose statement is effective until amended or repealed by the foregoing procedures. A revenue purpose statement shall not be amended or repealed to

reduce the amount of revenue pledged to the payment of principal and interest on bonds as long as any bonds authorized by [sections 423E.5](#) and [423F.4](#) are outstanding unless funds sufficient to pay principal, interest, and premium, if any, on the outstanding obligations at or prior to maturity have been properly set aside and pledged for that purpose.

5. A school district with a certified enrollment of fewer than two hundred fifty pupils in the entire district or certified enrollment of fewer than one hundred pupils in high school shall not expend the amount received for new construction without prior application to the department of education and receipt of a certificate of need pursuant to [this subsection](#). A certificate of need is not required for repairing schoolhouses or buildings, equipment, technology, or transportation equipment for transporting students as provided in [section 298.3](#), or for construction necessary for compliance with the federal Americans With Disabilities Act pursuant to 42 U.S.C. §12101 – 12117. In determining whether a certificate of need shall be issued or denied, the department shall consider all of the following:

- a. Enrollment trends in the grades that will be served at the new construction site.
- b. The infeasibility of remodeling, reconstructing, or repairing existing buildings.
- c. The fire and health safety needs of the school district.
- d. The distance, convenience, cost of transportation, and accessibility of the new construction site to the students to be served at the new construction site.
- e. Availability of alternative, less costly, or more effective means of serving the needs of the students.
- f. The financial condition of the district, including the effect of the decline of the budget guarantee and unspent balance.
- g. Broad and long-term ability of the district to support the facility and the quality of the academic program.
- h. Cooperation with other educational entities including other school districts, area education agencies, postsecondary institutions, and local communities.

6. a. For purposes of [this chapter](#), “school infrastructure” means those activities authorized in [section 423E.1, subsection 3, Code 2007](#).

b. Additionally, “school infrastructure” includes the payment or retirement of outstanding bonds previously issued for school infrastructure purposes as defined in [this subsection](#), and the payment or retirement of bonds issued under [sections 423E.5](#) and [423F.4](#).

c. A school district that uses secure an advanced vision for education fund moneys for school infrastructure shall comply with the state building code in the absence of a local building code.

7. The general assembly shall not alter the purposes for which the revenues received under [this section](#) may be used from infrastructure and property tax relief purposes to any other purpose unless the bill is approved by a vote of at least two-thirds of the members of both chambers of the general assembly and is signed by the governor.

[2008 Acts, ch 1134, §29; 2008 Acts, ch 1191, §73; 2013 Acts, ch 88, §36; 2013 Acts, ch 141, §50, 51](#)