

b. Each taxpayer intending to claim a credit under this subsection shall apply, on forms provided by the department, for the credit by filing a notice with the department no later than November 1 of the tax year to which the credit is applicable. The notice shall provide supporting documentation as required by the department. The department shall compute the total amount of credits contained in the notices received by the department. The total amount of credits that may be approved for any fiscal year for purposes of this subsection is limited to two million five hundred thousand dollars. If tax credits under this subsection exceed this limit, each taxpayer shall receive a pro rata amount of the credit as determined by the department. The department shall notify the taxpayer of the amount of the taxpayer's credit no later than January 1 following the deadline for receipt of the notice.

Sec. 26. Section 422.12C, subsection 3, Code 2005, is amended to read as follows:

3. Married taxpayers who have filed joint federal returns electing to file separate returns or to file separately on a combined return form must determine the child and dependent care credit under subsection 1 or the early childhood development tax credit under subsection 1A based upon their combined net income and allocate the total credit amount to each spouse in the proportion that each spouse's respective net income bears to the total combined net income. Nonresidents or part-year residents of Iowa must determine their Iowa child and dependent care credit in the ratio of their Iowa source net income to their all source net income. Nonresidents or part-year residents who are married and elect to file separate returns or to file separately on a combined return form must allocate the Iowa child and dependent care credit between the spouses in the ratio of each spouse's Iowa source net income to the combined Iowa source net income of the taxpayers.

Sec. 27. **APPLICABILITY DATE.** This division of this Act applies to tax years beginning on or after January 1, 2006.

Approved June 6, 2005

CHAPTER 149

STUDENT ACHIEVEMENT AND SECONDARY SCHOOL CURRICULA

S.F. 245

AN ACT relating to a secondary school core curriculum, including requiring the state board of education to determine a model core curriculum and set a statewide core curriculum completion rate goal, requiring school districts to develop a core curriculum plan for eighth grade students and to report student core curriculum progress annually, requiring school districts and schools to report core curriculum completion percentages annually, and providing for the coordination of an educational data definitions working group.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 256.7, Code 2005, is amended by adding the following new subsection: **NEW SUBSECTION.** 26. Develop a model core curriculum, taking into consideration the recommendations of the American college testing program, inc. The state board shall set a goal of increasing the number of students graduating from secondary school who have successfully completed a core curriculum, by July 1, 2009, to eighty percent of all students gradu-

ating from secondary schools in this state except that the goal shall be exclusive of students who have special or alternative means for satisfying graduation requirements under individualized educational plans developed for the students. For purposes of this section, "core curriculum" means the minimum number of specific high school courses that a student needs to take in preparation for advanced career and vocational purposes.

Sec. 2. Section 256.7, subsection 21, paragraph c, Code 2005, is amended to read as follows:

c. A requirement that all school districts and accredited nonpublic schools annually report to the department and the local community the district-wide progress made in attaining student achievement goals on the academic and other core indicators and the district-wide progress made in attaining locally established student learning goals. The school districts and accredited nonpublic schools shall demonstrate the use of multiple assessment measures in determining student achievement levels. The school districts and accredited nonpublic schools shall also report the number of students who enter ninth grade but do not graduate from the school or school district; ~~and the number of students who are tested and the percentage of students who are so tested annually; and the percentage of students who graduated during the prior school year and who completed a core curriculum.~~ The board shall develop and adopt uniform definitions consistent with the federal No Child Left Behind Act of 2001, Pub. L. No. 107-110 and any federal regulations adopted pursuant to the federal Act. The school districts and accredited nonpublic schools may report on other locally determined factors influencing student achievement. The school districts and accredited nonpublic schools shall also report to the local community their results by individual attendance center.

Sec. 3. NEW SECTION. 279.60 STUDENT PLAN FOR PROGRESS TOWARD UNIVERSITY ADMISSIONS — REPORT.

1. For the school year beginning July 1, 2006, and each succeeding school year, the board of directors of each school district shall cooperate with each student enrolled in grade eight to develop for the student a core curriculum plan to guide the student toward the goal of successfully completing, at a minimum, the model core curriculum developed by the state board of education pursuant to section 256.7, subsection 26, by the time the student graduates from high school.

2. For the school year beginning July 1, 2006, and each succeeding school year, the board of directors of each school district shall report annually to each student enrolled in grades nine through twelve in the school district, and to each student's parent or guardian, the student's progress toward meeting the goal of successfully completing the model core curriculum developed by the state board of education pursuant to section 256.7, subsection 26.

Sec. 4. EDUCATIONAL DATA DEFINITIONS WORKING GROUP.

1. FINDINGS. The general assembly finds that individuals whose educational endeavors end without the receipt of a high school diploma have a much higher rate of unemployment and are much more likely to need welfare or other forms of government assistance. The economic implications of students' failure to earn at a minimum a high school diploma are staggering, and increasingly so as our economy becomes more dependent on the service and information industries. To understand the current state of educational achievement and future likelihood of success for Iowa's students, it is vital that state and local school district data on graduation rates be collectively understood and accurate.

2. The department of education shall coordinate a working group to develop clear, accurate, meaningful, and unambiguous definitions for the key data areas relating to, but not limited to, attrition, completion, and attendance rates, which school districts shall use in compiling state and local report cards. The working group shall determine the baseline data necessary to report on these terms and shall develop a strategy to contact school districts to ensure that the school districts are applying the definitions and consistently submitting data in accordance with the definitions. The working group shall consist of the following members:

- a. Two senators appointed by the president of the senate after consultation with the majority leader and the minority leader of the senate.
 - b. Two representatives appointed by the speaker of the house after consultation with the minority leader of the house.
 - c. Members representing minority populations.
 - d. A member representing the largest school district in Iowa.
 - e. A member representing a school district with an enrollment of more than one thousand one hundred ninety-nine students but not more than four thousand seven hundred fifty students.
 - f. A member representing a school district with an enrollment of one thousand one hundred ninety-nine students or less.
 - g. Other members representing the education community as needed.
3. The working group shall submit its findings and recommendations to the department of education and the chairpersons and members of the committees on education in the senate and the house of representatives not later than January 15, 2006.

Approved June 7, 2005

CHAPTER 150

DEVELOPMENT AND OVERSIGHT OF STATE AND LOCAL ECONOMIC, CULTURAL, RESEARCH, AND TRANSPORTATION-RELATED RESOURCES

H.F. 868

AN ACT relating to economic development, business, workforce, and regulatory assistance and tax credits, property tax assessment, to excise taxes on E-85 gasoline, to issuance of revenue bonds, and to state developmental, research, and regulatory oversight, and including effective date and retroactive applicability provisions.

Be It Enacted by the General Assembly of the State of Iowa:

DIVISION I GROW IOWA VALUES FUND

Section 1. NEW SECTION. 15G.108 GROW IOWA VALUES FUND.

1. A grow Iowa values fund is created in the state treasury under the control of the department of economic development consisting of moneys appropriated to the department. Moneys in the fund are not subject to section 8.33. Notwithstanding section 12C.7, interest or earnings on moneys in the fund shall be credited to the fund. The fund shall be administered by the department, which shall make expenditures from the fund consistent with this chapter and pertinent Acts of the general assembly. Any financial assistance provided using moneys from the fund may be provided over a period of time of more than one year. Payments of interest, repayments of moneys loaned pursuant to this chapter, and recaptures of grants or loans shall be deposited in the fund.

2. In awarding financial assistance in a fiscal year from moneys appropriated to the grow Iowa values fund, the department shall commit, obligate, or promise not more than fifty percent of the moneys appropriated from the grow Iowa values fund pursuant to section 15G.111, subsection 1, if enacted,¹ for use during the first fiscal year following the fiscal year in which

¹ See chapter 170, §19 herein