CHAPTER 299

COMPULSORY EDUCATION

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299.1 Attendance requirements.

- 1. Except as provided in section 299.2, the parent, guardian, or legal or actual custodian of a child who is of compulsory attendance age shall cause the child to attend some public school or an accredited nonpublic school, or place the child under competent private instruction or independent private instruction in accordance with the provisions of chapter 299A, during a school year, as defined under section 279.10.
- 2. The board of directors of a public school district or the governing body of an accredited nonpublic school shall set the number of days or hours of required attendance for the schools under its control. The board of directors of a public school district or the governing body of an accredited nonpublic school may, by resolution, require attendance for the entire time when the schools are in session in any school year and adopt a policy or rules relating to the reasons considered to be valid or acceptable excuses for absence from school.

[S13, §2823-a; C24, 27, 31, 35, 39, §4410; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.1]

83 Acts, ch $17,\, \$2,\, 4;\, 85$ Acts, ch $6,\, \$3;\, 88$ Acts, ch $1087,\, \$2;\, 88$ Acts, ch $1259,\, \$2,\, 3;\, 89$ Acts, ch $265,\, \$41;\, 91$ Acts, ch $200,\, \$3;\, 2010$ Acts, ch $1061,\, \$50;\, 2013$ Acts, ch $121,\, \$83,\, 85,\, 91$ $_{2013}$ amendment to subsection 2 takes effect July 1, $_{2014;\, 2013}$ Acts, ch $_{121,\, \$85}$ Subsection 2 amended

299.1A Compulsory attendance age.

- 1. Except as provided in subsections 2 and 3, a child who has reached the age of six and is under sixteen years of age by September 15 is of compulsory attendance age. However, if a child enrolled in a school district or accredited nonpublic school reaches the age of sixteen on or after September 15, the child remains of compulsory age until the end of the regular school calendar.
- 2. A child who has reached the age of five by September 15 and who is enrolled in a school district shall be considered to be of compulsory attendance age unless the parent or guardian of the child notifies the school district in writing of the parent's or guardian's intent to remove the child from enrollment in the school district.
- 3. A child who has reached the age of four by September 15 and who is enrolled in the statewide preschool program under chapter 256C shall be considered to be of compulsory attendance age unless the parent or guardian of the child submits written notice to the school

district implementing the program of the parent's or guardian's intent to remove the child from enrollment in the preschool program.

91 Acts, ch 200, §4; 2001 Acts, ch 110, §1; 2012 Acts, ch 1119, §40; 2013 Acts, ch 78, §2, 3 Referred to in §256C.3, §299.6, §299.11, §299A.1

299.1B Failure to attend — driver's license.

A person who is of compulsory attendance age who does not meet the requirements for an exception under section 299.2, who does not attend a public school or an accredited nonpublic school, who is not receiving competent private instruction or independent private instruction in accordance with the provisions of chapter 299A, and who does not attend an alternative school or adult education classes, shall not receive an intermediate or full driver's license until age eighteen.

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94 Acts, ch 1172, \S32; 2005 Acts, ch 8, \S1; 2013 Acts, ch 121, \S92 Referred to in \S299.6, \S299.11, \S299A.1, \S321.213B See \S321.178
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299.2 Exceptions.

Section 299.1 shall not apply to any child:

- 1. Who has completed the requirements for graduation in an accredited school or has obtained a high school equivalency diploma under chapter 259A.
 - 2. Who is excused for sufficient reason by any court of record or judge.
 - 3. While attending religious services or receiving religious instructions.
- 4. Who is attending a private college preparatory school accredited or probationally accredited under section 256.11, subsection 13.
 - 5. Who has been excused under section 299.22.
 - 6. Who is exempted under section 299.24.
- [S13, §2823-a; C24, 27, 31, 35, 39, §4411; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.2]

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86 Acts, ch 1245, §1490; 91 Acts, ch 200, §5 Referred to in §299.1, §299.18, §299.6, §299.11, §299A.1, §321.178
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299.3 Reports from accredited nonpublic schools.

Within ten days from receipt of notice from the secretary of the school district within which an accredited nonpublic school is conducted, the principal of the accredited nonpublic school shall, once during each school year, and at any time when requested in individual cases, furnish to the secretary of the public school district, within which the accredited nonpublic school is located, a certificate and report in duplicate on forms provided by the public school district of the names and ages of each pupil of the accredited nonpublic school who is of compulsory attendance age and the grade level of each pupil, during the preceding year and from the time of the last preceding report to the time at which a report is required. In addition, the report shall identify all students of compulsory attendance age who were truant as defined by law or school policy and the number of days of truancy for the period covered by the report, and children who dropped out, withdrew from enrollment, or transferred to another Iowa school and the date their attendance ceased at the accredited nonpublic school. The secretary shall retain one of the reports and file the other with the secretary of the area education agency.

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[S13, $2823-b; C24, 27, 31, 35, 39, $4412; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, $299.3]
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91 Acts, ch 200, §6; 93 Acts, ch 101, §207 Referred to in §299.6, §299.11, §299A.1
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299.4 Reports as to private instruction.

1. The parent, guardian, or legal custodian of a child who is of compulsory attendance age, who places the child under competent private instruction under section 299A.2, not in an accredited school or a home school assistance program operated by a school district or accredited nonpublic school, shall furnish a report in duplicate on forms provided by the public school district, to the district by September 1 of the school year in which the child will be under competent private instruction. The secretary shall retain and file one copy

and forward the other copy to the district's area education agency. The report shall state the name and age of the child, the period of time during which the child has been or will be under competent private instruction for the year, an outline of the course of study, texts used, and the name and address of the instructor. The parent, guardian, or legal custodian of a child, who is placing the child under competent private instruction for the first time, shall also provide the district with evidence that the child has had the immunizations required under section 139A.8, and, if the child is elementary school age, a blood lead test in accordance with section 135.105D. The term "outline of course of study" shall include subjects covered, lesson plans, and time spent on the areas of study.

2. A home school assistance program operated by a school district or accredited nonpublic school shall furnish a report on forms provided by the department. The report shall, at a minimum, state the name and age of the child and the period of time during the school year in which the child has been or will be under competent private instruction by the home school assistance program.

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[S13, §2823-b; C24, 27, 31, 35, 39, §4413; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, $299.41
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88 Acts, ch 1259, \$4; 91 Acts, ch 200, \$7; 92 Acts, ch 1135, \$9; 2000 Acts, ch 1066, \$45; 2007 Acts, ch 79, \$4; 2008 Acts, ch 1191, \$110; 2013 Acts, ch 121, \$84-86 _{2013} amendment to subsection 1 by 2013 Acts, ch 121, \$84, takes effect July 1, 2014; 2013 Acts, ch 121, \$85 Subsection 1 amended
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299.5 Proof of mental or physical condition.

The parent, guardian, or legal or actual custodian of a child who is of compulsory attendance age, who is physically or mentally unable to attend school, or whose presence in school would be injurious to the health of other pupils, shall furnish proofs by certificate under sections 256B.6 and 256B.7 as to the physical or mental condition of the child.

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[S13, §2823-b; C24, 27, 31, 35, 39, §4414; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.5]
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88 Acts, ch 1259, §5; 91 Acts, ch 200, §8 Referred to in §282.3, §299.6, §299.11, §299.22
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299.5A Mediation.

If a child is truant as defined in section 299.8, school officers shall attempt to find the cause for the child's absence and use every means available to the school to assure that the child does attend. For a child who has completed educational requirements through the sixth grade, the means may include but are not limited to the use of an attendance cooperation process which substantially conforms with the provisions of section 299.12. If the parent, guardian, or legal or actual custodian, or child refuses to accept the school's attempt to assure the child's attendance or the school's attempt to assure the child's attendance is otherwise unsuccessful, the truancy officer shall refer the matter to the county attorney for mediation or prosecution.

If the matter is referred for mediation, the county attorney shall cause a notice of the referral to be sent to the parent, guardian, or legal or actual custodian and designate a person to serve as mediator in the matter. If mediation services are available in the community, those services may be used as the designated mediation service. If mediation services are not available in the community, mediation shall be provided by the county attorney or the county attorney's designee. The mediator shall contact the school, the parent, guardian, or legal or actual custodian, and any other person the mediator deems appropriate in the matter and arrange meeting dates and times for discussion of the child's nonattendance. The mediator shall attempt to ascertain the cause of the child's nonattendance, attempt to cause the parties to arrive at an agreement relative to the child's attendance, and initiate referrals to any agencies or counseling that the mediator believes to be appropriate under the circumstances.

If the parties reach an agreement, the agreement shall be reduced to writing and signed by a school officer, parent, guardian, or legal or actual custodian, and the child. The mediator, the school, and the parent, guardian, or legal or actual custodian shall each receive a copy of the agreement, which shall set forth the settlement of the issues and future responsibilities of each party.

The school district shall be responsible for monitoring any agreements arrived at through mediation. If a parent, guardian, or legal or actual custodian refuses to engage in mediation or violates a term of the agreement, the matter shall be rereferred to the county attorney for prosecution under section 299.6. The county attorney's office or the mediation service shall require the parent, guardian, or legal or actual custodian and the school to pay a fee to help defray the administrative cost of mediation services. The county attorney's office or the mediation service shall establish a sliding scale of fees to be charged parents, guardians, and legal or actual custodians based upon ability to pay. A parent, guardian, or legal or actual custodian shall not be denied the services of a mediator solely because of inability to pay the fee.

The mediator may refer a truant to the juvenile court if mediation breaks down without an agreement being reached.

91 Acts, ch 200, §9; 94 Acts, ch 1172, §33; 97 Acts, ch 174, §2

299.6 Violations — community service or fine or imprisonment.

- 1. Any person who violates a mediation agreement under section 299.5A, who is referred for prosecution under section 299.5A and is convicted of a violation of any of the provisions of sections 299.1 through 299.5, who violates any of the provisions of sections 299.1 through 299.5, or who refuses to participate in mediation under section 299.5A, commits a public offense.
- a. A first offense is a simple misdemeanor and a conviction is punishable by imprisonment not exceeding ten days or a fine not exceeding one hundred dollars. The court may order the person to perform not more than forty hours of unpaid community service instead of any fine or imprisonment.
- b. A second offense is a serious misdemeanor and a conviction is punishable by imprisonment not exceeding twenty days or a fine not exceeding five hundred dollars, or both a fine and imprisonment. The court may order the person to perform unpaid community service instead of any fine or imprisonment.
- c. A third or subsequent offense is a serious misdemeanor and a conviction is punishable by imprisonment not exceeding thirty days or a fine not exceeding one thousand dollars, or both a fine and imprisonment. The court may order the person to perform unpaid community service instead of any fine or imprisonment.
- 2. If community service is imposed as part of a sentencing order, the court may require that part or all of the service be performed for a public school district or nonpublic school if the court finds that service in the school is appropriate under the circumstances.
- 3. If a parent, guardian, or legal or actual custodian of a child who is truant, has made reasonable efforts to comply with the provisions of sections 299.1 through 299.5, but is unable to cause the child to attend school, the parent, guardian, or legal or actual custodian may file an affidavit listing the reasonable efforts made by the parent, guardian, or legal or actual custodian to cause the child's attendance and the parent, guardian, or legal or actual custodian shall not be criminally liable for the child's nonattendance.

[S13, §2823-a; C24, 27, 31, 35, 39, §4415; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.6]

88 Acts, ch 1259, §6; 91 Acts, ch 200, §10; 97 Acts, ch 174, §3; 2004 Acts, ch 1043, §5; 2013 Acts, ch 90, §73

Referred to in §299.5A, §299.6A, §299A.1

299.6A Civil penalty — distribution of funds.

1. In lieu of a criminal proceeding under section 299.6, a county attorney may bring a civil action against a parent, guardian, or legal or actual custodian of a child who is of compulsory attendance age, has not completed educational requirements, and is truant, if the parent, guardian, or legal or actual custodian has failed to cause the child to attend a public school or an accredited nonpublic school, or to place the child under competent private instruction or independent private instruction in the manner provided in this chapter. If the court finds that the parent, guardian, or legal or actual custodian has failed to cause the child to attend

as required in this section, the court shall assess a civil penalty of not less than one hundred but not more than one thousand dollars for each violation established.

2. Funds received from civil penalties assessed pursuant to this section shall be paid to the school district of residence or school district of enrollment, if open enrolled, of the person against whom the court assessed the penalty. The school district shall use moneys received under this subsection to support programs for students who meet the definition of at-risk children adopted by the department of education.

97 Acts, ch 174, §4; 2004 Acts, ch 1043, §6; 2013 Acts, ch 121, §93; 2014 Acts, ch 1092, §63 Subsection 1 amended

299.7 Custody of records.

All such certificates, reports, and proofs shall be filed and preserved in the office of the secretary of the school corporation as a part of the records of the office, and the secretary shall furnish certified copies thereof to any person requesting the same.

[S13, §2823-b, -c; C24, 27, 31, 35, 39, §4416; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.7]

299.8 "Truant" defined.

Any child of compulsory attendance age who fails to attend school as provided in this chapter, or as required by the school board's or school governing body's attendance policy, or who fails to attend competent private instruction or independent private instruction under chapter 299A, without reasonable excuse for the absence, shall be deemed to be a truant. A finding that a child is truant, however, shall not by itself mean that the child is a child in need of assistance within the meaning of chapter 232 and shall not be the sole basis for a child in need of assistance petition.

[S13, §2823-e; C24, 27, 31, 35, 39, §4417; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.8]

91 Acts, ch 200, §11; 2013 Acts, ch 121, §94 Referred to in §299.5A

299.9 Truants — rules for punishment.

The board of directors of a public school district or the authorities in charge of an accredited nonpublic school shall prescribe reasonable rules for the punishment of truants.

[\$13, \$2823-d, -h; C24, 27, 31, 35, 39, \$4418; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$299.9]

91 Acts, ch 200, §12

299.10 Truancy officers — appointment.

The board of each school district may appoint a truancy officer. The board of each school district, which does not appoint a truancy officer for the district, shall designate a suitable person to collect information on the numbers of children in the district who are truant.

The board may appoint a member of the police force, marshal, teacher, school official, or other suitable person to serve as the district truancy officer.

[S13, §2823-e; C24, 27, 31, 35, 39, §4419; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.10]

91 Acts, ch 200, §13 Referred to in §299.12

299.11 Duties of truancy officer.

1. The truancy officer may take into custody without warrant any apparently truant child and place the child in the charge of the school principal, or the principal's designee, designated by the board of directors of the school district in which the child resides, or in the charge of any nonpublic school or any authority providing competent private instruction or independent private instruction as defined in section 299A.1, designated by the parent, guardian, or legal or actual custodian; but if it is other than a public school, the instruction and maintenance of the child shall be without expense to the school district. If a child is taken into custody under this section, the truancy officer shall make every reasonable

attempt to immediately notify the parent, guardian, or legal or actual custodian of the child's location.

2. The truancy officer shall promptly institute proceedings against any person violating any of the provisions of sections 299.1 through 299.5A.

[S13, \$2823-e, -f; C24, 27, 31, 35, 39, \$4420; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$299.11]

91 Acts, ch 200, §14; 2013 Acts, ch 121, §95

299.12 Violation of attendance policy — attendance cooperation meeting — agreement.

- 1. For the purposes of this section, "school truancy officer" means a truancy officer appointed under section 299.10 or any other person designated by a public school board or a governing body of an accredited nonpublic school to administer provisions of this section.
- 2. This section is not applicable to a child who is receiving competent private instruction or independent private instruction in accordance with the requirements of chapter 299A. If a child is not in compliance with the attendance requirements established under section 299.1, and has not completed educational requirements through the sixth grade, and the school has used every means available to assure the child does attend, the school truancy officer shall contact the child's parent, guardian, or legal or actual custodian to participate in an attendance cooperation meeting. The parties to the attendance cooperation meeting may include the child and shall include the child's parent, guardian, or legal or actual custodian and the school truancy officer. The school truancy officer contacting the participants in the attendance cooperation meeting may invite other school officials, a designee of the juvenile court, the county attorney or the county attorney's designee, or other persons deemed appropriate to participate in the attendance cooperation meeting.
- 3. The purpose of the attendance cooperation meeting is for the parties participating in the meeting to attempt to ascertain the cause of the child's nonattendance, to cause the parties to arrive at an agreement relative to addressing the child's attendance, and to initiate referrals to any services or counseling that the parties believe to be appropriate under the circumstances. The terms agreed to shall be reduced to writing in an attendance cooperation agreement and signed by the parties to the agreement. Each party signing the agreement shall receive a copy of the agreement, which shall set forth the cause identified for the child's nonattendance and future responsibilities of each party.
- 4. If the parties to an attendance cooperation meeting determine that a monitor would improve compliance with the attendance cooperation agreement, the parties may designate a person to monitor the agreement. The monitor shall be a designee of the public school board or governing body of the accredited nonpublic school. The monitor may be a volunteer if the volunteer is approved by all parties to the agreement and receives a written authorization for access to confidential information and for performing monitor activities from the child's parent, guardian, or custodian. A monitor shall contact parties to the attendance cooperation agreement on a periodic basis as appropriate to monitor performance of the agreement.
- 5. If the parties fail to enter into an attendance cooperation agreement, or the child's parent, guardian, or custodian acting as a party violates a term of the attendance cooperation agreement or fails to participate in an attendance cooperation meeting, the child shall be deemed to be truant.
- 6. A public school board or governing body of an accredited nonpublic school shall exercise the authority granted under this section as a means of increasing and ensuring school attendance of young children, as education is a critical element in the success of individuals and good attendance habits should be developed and reinforced at an early age.

97 Acts, ch 41, §32; 97 Acts, ch 174, §5, 7; 2004 Acts, ch 1043, §7, 8, 10; 2013 Acts, ch 121, §96

Referred to in §299.5A, §299.13

299.13 Civil enforcement.

A person shall not disseminate or redisseminate information shared with the person pursuant to section 299.5A or 299.12, unless specifically authorized to do so by section 217.30, 299.5A, or 299.12. Unless a prohibited dissemination or redissemination of

information is subject to injunction or sanction under other state or federal law, an action for judicial enforcement may be brought in accordance with this section. An aggrieved person, the attorney general, or a county attorney may seek judicial enforcement of the requirements of this section in an action brought against the public school or accredited nonpublic school or any other person who has been granted access to information pursuant to section 299.5A or 299.12. Suits to enforce this section shall be brought in the district court for the county in which the information was disseminated or redisseminated. Upon a finding by a preponderance of the evidence that a person has violated this section, the court shall issue an injunction punishable by civil contempt ordering the person in violation of this section to comply with the requirements of, and to refrain from any violations of section 299.5A or 299.12 with respect to the dissemination or redissemination of information shared with the person pursuant to section 299.5A or 299.12.

97 Acts, ch 174, §6; 2004 Acts, ch 1043, §9

299.14 Repealed by 91 Acts, ch 200, §31.

299.15 Reports by school officers and employees.

All school officers and employees shall promptly report to the secretary of the school corporation any violations of the truancy law of which they have knowledge, and the secretary shall inform the president of the board of directors who shall, if necessary, call a meeting of the board to take such action thereon as the facts justify.

[S13, §2823-g; C24, 27, 31, 35, 39, §4424; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.15]

299.16 Failure to attend — report. Repealed by 2009 Acts, ch 54, §14.

299.17 Repealed by 72 Acts, ch 1065, §1.

299.18 Education of certain children who are deaf, blind, or have severe disabilities.

Children who are of compulsory attendance age and who are so deaf or blind or have such severe disabilities so as to be unable to obtain an education in the public or accredited nonpublic schools shall be sent to the appropriate state-operated school, or shall receive appropriate special education under chapter 256B, unless exempted, and any person having such a child under the person's control or custody shall see that the child attends the state-operated school or special education program during the scholastic year.

[S13, \$2718-c; C24, 27, 31, 35, 39, \$4427; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$299.18]

91 Acts, ch 200, §16; 96 Acts, ch 1129, §76 Referred to in §299.19, §299.20

299.19 Proceeding against parent.

Upon the failure of a person having the custody and control of a child who is blind, deaf, or has severe disabilities to require the child's attendance as provided in section 299.18, the state board of regents may make application to the district court or the juvenile court of the county in which the person resides for an order requiring the person to compel the attendance of the child at the proper state-operated school.

[S13, \$2718-d, -e; C24, 27, 31, 35, 39, \$4428; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$299.19]

91 Acts, ch 200, §17; 96 Acts, ch 1129, §77 Referred to in §299.20

299.20 Order.

Upon the filing of the application mentioned in section 299.19, the time of hearing shall be determined by the juvenile court or the district court. If, upon hearing, the court determines that the person required to appear has the custody and control of a child who should be

required to attend a state-operated school under section 299.18, the court shall make an order requiring the person to keep the child in attendance at the state-operated school.

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[C24, 27, 31, 35, 39, $4429; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, $299.20] 91 Acts, ch 200, $18
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299.21 Contempt.

A failure to comply with the order of the court shall subject the person against whom the order is made to punishment the same as in ordinary contempt cases.

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[C24, 27, 31, 35, 39, \$4430; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, \$299.21] Contempts, chapter ^{665}
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299.22 When deaf and blind children excused.

Attendance at the state-operated school may be excused when the superintendent of the state-operated school certifies that an interdisciplinary staffing team has determined, pursuant to the requirements of chapter 256B, that the child is efficiently taught for the scholastic year in an accredited nonpublic or other school devoted to the instruction, by a private tutor, in the public schools, or is shown to be physically or mentally unable to attend school under section 299.5.

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[S13, §2718-f; C24, 27, 31, 35, 39, §4431; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.22]
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91 Acts, ch 200, §19 Referred to in §299.2
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299.23 Agent of state board of regents.

The state board of regents may employ an agent to aid in the enforcement of law relative to the education of deaf and blind children. The agent shall seek out children who should be in attendance at the state schools but who are not, and require such attendance. The agent shall institute proceedings against persons who violate the provisions of said law. The agent shall be allowed compensation at a rate fixed by the board of regents, and necessary traveling and hotel expenses while away from home in the performance of duty.

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[C24, 27, 31, 35, 39, §4432; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §299.23]
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299.24 Religious groups exempted from school standards.

When members or representatives of a local congregation of a recognized church or religious denomination established for ten years or more within the state of Iowa prior to July 1, 1967, which professes principles or tenets that differ substantially from the objectives, goals, and philosophy of education embodied in standards set forth in section 256.11, and rules adopted in implementation thereof, file with the director of the department of education proof of the existence of such conflicting tenets or principles, together with a list of the names, ages, and post office addresses of all persons of compulsory school age desiring to be exempted from the compulsory education law and the educational standards law, whose parents or guardians are members of the congregation or religious denomination, the director, subject to the approval of the state board of education, may exempt the members of the congregation or religious denomination from compliance with any or all requirements of the compulsory education law and the educational standards law for two school years. When the exemption has once been granted, renewal of such exemptions for each succeeding school year may be conditioned by the director, with the approval of the board, upon proof of achievement in the basic skills of arithmetic, the communicative arts of reading, writing, grammar, and spelling, and an understanding of United States history, history of Iowa, and the principles of American government, by persons of compulsory school age exempted in the preceding year, which shall be determined on the basis of tests or other means of evaluation selected by the director with the approval of the state board. The testing or evaluation, if required, shall be accomplished prior to submission of the request for renewal

of the exemption. Renewal requests shall be filed with the director on or before April 15 of the school year preceding the school year for which the applicants desire exemption.

[C71, 73, 75, 77, 79, 81, §299.24] 85 Acts, ch 212, §21, 22; 89 Acts, ch 296, §26 Referred to in §280.3, §299.2