

**298A.8 Student activity fund.**

1. The student activity fund is a special revenue fund. A student activity fund must be established in any school corporation receiving money from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related cocurricular or extracurricular activities. Moneys in this fund shall be used to support only the cocurricular or extracurricular program defined in department of education administrative rules.

2. For school budget years beginning on or after July 1, 2016, the board of directors of a school corporation may, by board resolution, transfer from the school corporation's general fund to the student activity fund an amount necessary to purchase or recondition protective and safety equipment required for any extracurricular interscholastic athletic contest or competition that is sponsored or administered by an organization as defined in [section 280.13](#).

3. For the school budget year beginning July 1, 2020, the school budget year beginning July 1, 2021, and the school budget year beginning July 1, 2022, the board of directors may, by board resolution and notwithstanding any provision of law to the contrary, transfer from the school corporation's general fund to the student activity fund an amount necessary, as recommended by the superintendent, to fund cocurricular or extracurricular activities for which moneys from student-related activities such as admissions, activity fees, student dues, student fund-raising events, or other student-related cocurricular or extracurricular activities fail to meet the financial needs of the activity as the result of restrictions placed on the activity related to the COVID-19 pandemic. [This subsection](#) is repealed July 1, 2023.

[94 Acts, ch 1029, §8; 2017 Acts, ch 153, §16 – 18; 2018 Acts, ch 1112, §13, 16, 17; 2021 Acts, ch 96, §1 – 3](#)

Referred to in [§298A.15](#)  
Subsection 1 amended  
NEW subsection 3