

**279.62 Nonprofit school organizations.**

The board of directors of a school district may take action to adopt a resolution to establish, and authorize expenditures for the operational support of, an entity or organization for the sole benefit of the school district and its students that is exempt from federal income taxation under section 501(c)(3) of the Internal Revenue Code. The entity or organization shall reimburse the school district for expenditures made by the school district on behalf of the entity or organization. Prior to establishing such an entity or organization, the board of directors shall hold a public hearing on the proposal to establish such an entity or organization. Such an entity or organization shall maintain its records in accordance with [chapter 22](#), except that the entity or organization shall provide for the anonymity of a donor at the written request of the donor. The board of directors of a school district shall annually report to the local community the administrative expenditures, revenues, and activities of the entity or organization established by the school district pursuant to [this section](#).

[2005 Acts, ch 179, §92, 97; 2021 Acts, ch 19, §1](#)

Referred to in [§11.6](#)