

300.2 Tax levy.

1. The board of directors of a school district may, and upon receipt of a petition signed by eligible electors equal in number to at least twenty-five percent of the number of voters at the last preceding school election, shall, direct the county commissioner of elections to submit to the registered voters of the school district the question of whether to levy a tax of not to exceed thirteen and one-half cents per thousand dollars of assessed valuation for public educational and recreational activities authorized under [this chapter](#). The question shall be submitted at an election held on a date specified in [section 39.2, subsection 4](#), paragraph “c”.

2. If a majority of the votes cast upon the proposition is in favor of the proposition, the board shall certify the amount required for a fiscal year to the county board of supervisors by April 30 of the preceding fiscal year. The board of supervisors shall levy the amount certified. The amount shall be placed in the public education and recreation levy fund of the district and shall be used only for the purposes specified in [this chapter](#).

3. The proposition to levy the public recreation and playground tax is not affected by a change in the boundaries of a school district, except as otherwise provided in [this section](#). If each district involved in school reorganization under [chapter 275](#) has adopted the public recreation and playground tax, and if the voters have not voted upon the proposition to levy the public recreation and playground tax in the reorganized district, the existing public recreation and playground tax shall be in effect for the reorganized district for the least amount that has been approved in any of the districts and until discontinued pursuant to [section 300.3](#).

4. A levy under [this chapter](#) shall not be approved by the voters on or after May 4, 2023.

[S13, §2823-u1, -u2; C24, 27, 31, 35, 39, §~~4434~~, ~~4435~~; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §300.2, 300.3; [81 Acts, ch 95, §3](#)]

[93 Acts, ch 1, §13](#); [93 Acts, ch 160, §17](#); [94 Acts, ch 1029, §29](#); [95 Acts, ch 67, §53](#); [2008 Acts, ch 1115, §53, 71](#); [2023 Acts, ch 71, §20, 21, 77, 98](#)

Referred to in [§276.12](#), [298A.6](#), [300.3](#), [300.4](#), [423F.3](#)

2023 amendment to subsection 2 applies to political subdivision budgets for fiscal years beginning on or after July 1, 2024; 2023 Acts, ch 71, §98

Subsection 2 amended

NEW subsection 4