

Senate File 159

S-3006

1 Amend Senate File 159 as follows:

2 1. Page 1, line 21, by striking <114-95> and inserting
3 <114-95, or an equivalent objective federal standard>

4 2. Page 1, line 25, after <114-95,> by inserting <or an
5 equivalent objective federal standard,>

6 3. Page 2, line 4, by striking <31> and inserting <1>

7 4. Page 2, line 16, by striking <March> and inserting
8 <February>

9 5. Page 4, by striking lines 22 and 23 and inserting
10 <pupil participates in the program until the pupil becomes
11 ineligible under the program or until the remaining amounts are
12 transferred to the state general fund under subsection 8.>

13 6. Page 4, line 28, by striking <fees> and inserting <fees,
14 software,>

15 7. Page 5, line 7, after <education.> by inserting <The
16 cost of one computer or other portable computing device shall
17 be allowed as a qualified educational expense for a pupil if
18 the computer or portable computing device is used primarily for
19 the education of the pupil and if such a purchase has not been
20 made using funds from that pupil's account in any of the three
21 immediately preceding fiscal years.>

22 8. Page 5, line 28, by striking <or from the pupil for
23 purposes of subsection 8,>

24 9. Page 5, lines 30 and 31, by striking <guardian, or a
25 pupil for purposes of subsection 8,> and inserting <guardian>

26 10. By striking page 6, line 34, through page 7, line 1, and
27 inserting <account in the student first scholarship fund, close
28 the pupil's account, and transfer any moneys remaining in the
29 pupil's account for deposit in the general fund of the state.
30 In>

31 11. Page 7, by striking lines 17 through 19 and inserting
32 <the student first scholarship fund, close the pupil's account,
33 and transfer any moneys remaining in the pupil's account for
34 deposit in the general fund of the state.>

35 12. By striking page 7, line 24, through page 8, line 14,

1 and inserting:

2 <8. Moneys remaining in a pupil's account when the pupil
3 graduates from high school or turns twenty-one years of age,
4 whichever occurs first, shall be transferred by the department
5 of education for deposit in the general fund of the state.>

6 13. Page 8, line 26, by striking <may> and inserting <shall>

7 14. Page 15, by striking lines 2 through 5 and inserting:

8 <z. A description of the proposed charter school's staff
9 performance evaluation measures and compensation structure,
10 methods of contract oversight and dispute resolution,
11 investment disclosures, and conflicts of interest.>

12 15. Page 19, lines 32 and 33, by striking <performance
13 evaluation measures, compensation> and inserting <staff
14 performance evaluation measures and compensation>

15 16. Page 26, by striking lines 17 through 19.

16 17. Page 36, after line 22 by inserting:

17 <Sec. ____ . EFFECTIVE DATE. This division of this Act, being
18 deemed of immediate importance, takes effect upon enactment.>

19 18. Page 38, by striking line 13 and inserting <dollars per
20 student for the first year of the fee and set to raise an amount
21 equal to the actual cost of the electronic data collection
22 system minus administrative costs of the department related
23 to the system. If the cost of the system is funded through
24 collection of a fee by the department, after consultation
25 with stakeholders, the department shall adopt by rule the per
26 student fee for subsequent years based on the actual cost of
27 the electronic data collection system minus administrative
28 costs of the department.>

29 19. By striking page 42, line 14, through page 43, line 22,
30 and inserting:

31 <Sec. ____ . Section 2.48, subsection 3, paragraph b,
32 subparagraph (5), Code 2021, is amended to read as follows:

33 (5) Tuition and textbook tax credits under section ~~422.12~~
34 422.12D.

35 Sec. ____ . Section 422.7, subsection 55, Code 2021, is

1 amended to read as follows:

2 55. A taxpayer who is an eligible educator as defined in
3 section 62(d)(1) of the Internal Revenue Code is allowed to
4 take the deduction for certain expenses of elementary and
5 secondary school teachers allowed under section 62(a)(2)(D) of
6 the Internal Revenue Code, ~~as amended by the federal Emergency~~
7 ~~Economic Stabilization Act of 2008, Pub. L. No. 110-343,~~ in
8 computing net income for state tax purposes in excess of
9 the amount of the taxpayer's deduction for certain expenses
10 of elementary and secondary school teachers for federal tax
11 purposes allowed under section 62(a)(2)(D) of the Internal
12 Revenue Code, but not to exceed five hundred dollars.

13 Sec. _____. Section 422.12, subsection 1, paragraphs d and e,
14 Code 2021, are amended by striking the paragraphs.

15 Sec. _____. Section 422.12, subsection 2, paragraph b, Code
16 2021, is amended by striking the paragraph.

17 Sec. _____. NEW SECTION. 422.12D Tuition and textbook tax
18 credit.

19 1. For purposes of this section, unless the context
20 otherwise requires:

21 a. "*Private instruction*" means independent private
22 instruction as defined in section 299A.1, subsection 2,
23 paragraph "b", competent private instruction under section
24 299A.2, or private instruction provided to a resident of this
25 state by a nonlicensed person under section 299A.3.

26 b. "*Textbooks*" means books and other instructional materials
27 and equipment used in elementary and secondary schools in
28 teaching only those subjects legally and commonly taught in
29 public elementary and secondary schools in this state and
30 does not include instructional books and materials used in
31 the teaching of religious tenets, doctrines, or worship, the
32 purpose of which is to inculcate those tenets, doctrines, or
33 worship. "*Textbooks*" includes books or materials used for
34 extracurricular activities including sporting events, musical
35 or dramatic events, speech activities, driver's education, or

1 programs of a similar nature.

2 *c.* "Tuition" means any charges for the expenses of
3 personnel, buildings, equipment, and materials other than
4 textbooks, and other expenses of elementary or secondary
5 schools which relate to the teaching only of those subjects
6 legally and commonly taught in public elementary and
7 secondary schools in this state and which do not relate to
8 the teaching of religious tenets, doctrines, or worship, the
9 purpose of which is to inculcate those tenets, doctrines, or
10 worship. "Tuition" includes those expenses which relate to
11 extracurricular activities including sporting events, musical
12 or dramatic events, speech activities, driver's education, or
13 programs of a similar nature.

14 2. The taxes imposed under this subchapter, less the credits
15 allowed under section 422.12, shall be reduced by a tuition
16 and textbook credit equal to fifty percent of the first two
17 thousand dollars which the taxpayer has paid to others for each
18 dependent in grades kindergarten through twelve, for tuition
19 and textbooks of each dependent who is receiving private
20 instruction or who is attending an elementary or secondary
21 school situated in Iowa, which school is accredited or approved
22 under section 256.11, which is not operated for profit, and
23 which adheres to the provisions of the federal Civil Rights Act
24 of 1964 and chapter 216.

25 3. The department, when conducting an audit of a taxpayer's
26 return, shall also audit the tuition and textbook tax credit
27 portion of the tax return.

28 4. Any credit allowed under this section in excess of
29 the tax liability shall be refunded. In lieu of claiming a
30 refund, the taxpayer may elect to have the overpayment shown
31 on the taxpayer's final, completed return credited to the tax
32 liability for the following taxable year.

33 5. Qualified educational expenses, as defined in section
34 257.11B, subsection 6, paid for with funds from an account in
35 the student first scholarship fund, shall not be included in

1 the calculation of the tuition and textbook tax credit under
2 this section.

3 6. Married taxpayers who have filed joint federal returns
4 electing to file separate returns or to file separately on a
5 combined return form must determine the tuition and textbook
6 tax credit based upon their combined net income and allocate
7 the total credit amount to each spouse in the proportion that
8 each spouse's respective net income bears to the total combined
9 net income. Nonresidents or part-year residents of Iowa must
10 determine their tuition and textbook tax credit in the ratio of
11 their Iowa source net income to their all source net income.
12 Nonresidents or part-year residents who are married and elect
13 to file separate returns or to file separately on a combined
14 return form must allocate the tuition and textbook tax credit
15 between the spouses in the ratio of each spouse's Iowa source
16 net income to the combined Iowa source net income of the
17 taxpayers.

18 Sec. _____. 2018 Iowa Acts, chapter 1161, section 118, is
19 amended to read as follows:

20 SEC. 118. Section 422.7, subsections 3, 7, 8, 9, 10, 11, 14,
21 15, 16, 20, 22, 24, 25, 26, 30, 35, 36, 37, 39, 39B, 40, 43, 45,
22 49, 53, ~~55~~, 56, 57, and 58, Code 2018, are amended by striking
23 the subsections.

24 Sec. _____. EFFECTIVE DATE. This division of this Act, being
25 deemed of immediate importance, takes effect upon enactment.

26 Sec. _____. RETROACTIVE APPLICABILITY. The following apply
27 retroactively to January 1, 2021, for tax years beginning on
28 or after that date:

29 1. The section of this division of this Act amending section
30 422.7, subsection 55.

31 2. The section of this division of this Act amending section
32 422.12, subsection 1, paragraphs "d" and "e".

33 3. The section of this division of this Act amending section
34 422.12, subsection 2, paragraph "b".

35 4. The section of this division of this Act enacting section

1 422.12D.>

2 20. By striking page 43, line 24, through page 47, line 31,
3 and inserting:

4 <SCHOOL DISTRICT ENROLLMENT WORKING GROUP

5 Sec. _____. SCHOOL DISTRICT ENROLLMENT WORKING GROUP.

6 1. The department of education shall convene a school
7 district enrollment working group to review the methodology
8 and timing of determinations of school district enrollment,
9 including examination of the current on-time funding authorized
10 under section 257.13, the budget adjustment authorized under
11 section 257.14, the types and amounts of funding paid for
12 students open enrolled under section 282.18, and alternative
13 methods for determining school district enrollments.

14 2. Voting members of the working group shall include
15 representatives from all of the following:

16 a. The Iowa association of school boards.

17 b. The school administrators of Iowa.

18 c. The urban education network of Iowa.

19 d. The Iowa association of school business officials.

20 e. A representative of a school district designated by the
21 rural school advocates of Iowa.

22 f. A representative of a school district designated by the
23 urban education network of Iowa.

24 3. Four members of the general assembly shall serve as
25 ex officio, nonvoting members of the working group, with one
26 member to be appointed by each of the following: the majority
27 leader of the senate, the minority leader of the senate, the
28 speaker of the house of representatives, and the minority
29 leader of the house of representatives.

30 4. The director of the department of education, or the
31 director's designee, and the director of the department of
32 management, or the director's designee, shall each serve as ex
33 officio, nonvoting members of the working group.

34 5. The working group shall submit its findings and
35 recommendations to the general assembly not later than December

1 1, 2021.

2 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
3 deemed of immediate importance, takes effect upon enactment.>

4 21. Page 47, after line 33 by inserting:

5 <Sec. ____ . Section 256.46, subsection 1, Code 2021, is
6 amended by adding the following new paragraph:

7 NEW PARAGRAPH. *i.* If the child's former school or school
8 district, if located in this state, was unable to participate
9 in varsity interscholastic sports as the result of a decision
10 or implementation of a decision of the school board or
11 superintendent.

12 Sec. ____ . Section 282.18, subsection 2, paragraph a, Code
13 2021, is amended to read as follows:

14 *a.* By March 1 of the preceding school year for students
15 entering grades one through twelve, or by September 1 of the
16 current school year for students entering kindergarten or for
17 prekindergarten students enrolled in special education programs
18 and included in the school district's basic enrollment under
19 section 257.6, subsection 1, paragraph "a", subparagraph (1),
20 the parent or guardian shall send notification to the district
21 of residence and the receiving district, on forms prescribed
22 by the department of education, that the parent or guardian
23 intends to enroll the parent's or guardian's child in a public
24 school in another school district. If a parent or guardian
25 fails to file a notification that the parent intends to enroll
26 the parent's or guardian's child in a public school in another
27 district by the deadline specified in this subsection, the
28 procedures of subsection 4 apply.>

29 22. By striking page 47, line 34, through page 48, line 17,
30 and inserting:

31 <Sec. ____ . Section 282.18, subsection 4, paragraph b, Code
32 2021, is amended to read as follows:>

33 23. Page 48, line 20, after <residence,> by inserting
34 <a change in a child's residence from the residence of one
35 parent or guardian to the residence of a different parent or

1 guardian,>

2 24. Page 48, line 24, after <program,> by inserting <initial
3 placement of a prekindergarten student in a special education
4 program requiring specially designed instruction,>

5 25. Page 49, line 11, after <114-95,> by inserting <or an
6 equivalent objective federal standard,>

7 26. Page 50, after line 1 by inserting:

8 <Sec. ____ . Section 282.18, subsection 9, paragraphs a, b,
9 and c, Code 2021, are amended to read as follows:

10 a. If a parent or guardian of a child, who is participating
11 in open enrollment under this section, moves to a different
12 school district during the course of either district's academic
13 year, the child's first district of residence as determined on
14 the date specified in section 257.6, subsection 1, shall be
15 responsible for payment of the cost per pupil plus weightings
16 or special education costs to the receiving school district for
17 the balance of the school year in which the move took place.
18 The new district of residence shall be responsible for the
19 payments during succeeding years.

20 b. If a request to transfer is due to a change in family
21 residence, a change in a child's residence from the residence
22 of one parent or guardian to the residence of a different
23 parent or guardian, a change in the state in which the family
24 residence is located, a change in a child's parents' marital
25 status, a guardianship proceeding, placement in foster care,
26 adoption, participation in a foreign exchange program, or
27 participation in a substance abuse or mental health treatment
28 program, and the child who is the subject of the request is
29 enrolled in any grade from kindergarten through grade twelve
30 or who is a prekindergarten student enrolled in a special
31 education program at the time of the request and is not
32 currently using any provision of open enrollment, the parent or
33 guardian of the child shall have the option to have the child
34 remain in the child's original district of residence under open
35 enrollment with no interruption in the child's ~~kindergarten~~

1 ~~through grade twelve~~ educational program. If a parent or
2 guardian exercises this option, the child's new district of
3 residence is not required to pay the amount calculated in
4 subsection 7 or 8, as applicable, until the start of the first
5 full year of enrollment of the child.

6 c. The receiving district shall bill the ~~first~~ resident
7 district determined under paragraph "a" according to the
8 timeline in section 282.20, subsection 3. Payments shall be
9 made to the receiving district in a timely manner.>

10 27. Page 50, by striking lines 2 through 9 and inserting:

11 <Sec. _____. Section 282.18, subsection 10, paragraph c, Code
12 2021, is amended to read as follows:>

13 28. Page 50, line 15, by striking <contiguous> and inserting
14 <contiguous>

15 29. Page 50, line 30, by striking <contiguous> and inserting
16 <contiguous>

17 30. By striking page 50, line 35, through page 52, line 13,
18 and inserting:

19 <Sec. _____. Section 282.18, subsection 11, paragraph a, Code
20 2021, is amended by adding the following new subparagraphs:

21 NEW SUBPARAGRAPH. (8) If the pupil participates in open
22 enrollment because of circumstances that meet the definition of
23 good cause under subsection 4, paragraph "b".

24 NEW SUBPARAGRAPH. (9) If the board of directors or
25 superintendent of the district of residence issues or
26 implements a decision that results in the discontinuance or
27 suspension of varsity interscholastic sports activities in the
28 district of residence.

29 Sec. _____. Section 282.18, subsection 11, Code 2021, is
30 amended by adding the following new paragraph:

31 NEW PARAGRAPH. *0c.* If a pupil is declared ineligible for
32 interscholastic athletic contests and athletic competitions in
33 the pupil's district of residence due to the pupil's academic
34 performance, upon participating in open enrollment, in addition
35 to any other period of ineligibility under this subsection, the

1 pupil shall be ineligible in the receiving district for the
2 remaining period of ineligibility declared by the district of
3 residence.

4 Sec. ____ . RETROACTIVE APPLICABILITY. The following apply
5 retroactively to July 1, 2020:

6 1. The section of this division of this Act enacting section
7 256.46, subsection 1, paragraph "i".

8 2. The portion of the section of this division of this
9 Act enacting section 282.18, subsection 11, paragraph "a",
10 subparagraph (9).>

11 31. By renumbering, redesignating, and correcting internal
12 references as necessary.

AMY SINCLAIR