Amend Senate File 159 as follows:

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

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

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

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

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

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

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

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

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

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

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

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>
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
amended to read as follows:

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

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

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

Sec. ___. NEW SECTION. 422.12D Tuition and textbook tax credit.

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

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

   b. "Textbooks" means books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. "Textbooks" includes books or materials used for extracurricular activities including sporting events, musical or dramatic events, speech activities, driver’s education, or
programs of a similar nature.
c. "Tuition" means any charges for the expenses of personnel, buildings, equipment, and materials other than textbooks, and other expenses of elementary or secondary schools which relate to the teaching only of those subjects legally and commonly taught in public elementary and secondary schools in this state and which do not relate to the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. "Tuition" includes those expenses which relate to extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education, or programs of a similar nature.

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

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

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

5. Qualified educational expenses, as defined in section 257.11B, subsection 6, paid for with funds from an account in the student first scholarship fund, shall not be included in
the calculation of the tuition and textbook tax credit under this section.

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

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

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

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

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

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

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

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

4. The section of this division of this Act enacting section
422.12D.

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

<SCHOOL DISTRICT ENROLLMENT WORKING GROUP

Sec. ____. SCHOOL DISTRICT ENROLLMENT WORKING GROUP.

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

2. Voting members of the working group shall include representatives from all of the following:
   a. The Iowa association of school boards.
   b. The school administrators of Iowa.
   c. The urban education network of Iowa.
   d. The Iowa association of school business officials.
   e. A representative of a school district designated by the rural school advocates of Iowa.
   f. A representative of a school district designated by the urban education network of Iowa.

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

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

5. The working group shall submit its findings and 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
guardian,>

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

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

26. Page 50, after line 1 by inserting:

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

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

b. If a request to transfer is due to a change in family
residence, a change in a child’s residence from the residence
of one parent or guardian to the residence of a different
parent or guardian, a change in the state in which the family
residence is located, a change in a child’s parents’ marital
status, a guardianship proceeding, placement in foster care,
adoption, participation in a foreign exchange program, or
participation in a substance abuse or mental health treatment
program, and the child who is the subject of the request is
enrolled in any grade from kindergarten through grade twelve
or who is a prekindergarten student enrolled in a special
education program at the time of the request and is not
currently using any provision of open enrollment, the parent or
guardian of the child shall have the option to have the child
remain in the child’s original district of residence under open
enrollment with no interruption in the child’s kindergarten
through grade twelve educational program. If a parent or
guardian exercises this option, the child’s new district of
residence is not required to pay the amount calculated in
subsection 7 or 8, as applicable, until the start of the first
full year of enrollment of the child.

c. The receiving district shall bill the first resident
district determined under paragraph “a” according to the
timeline in section 282.20, subsection 3. Payments shall be
made to the receiving district in a timely manner.

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

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

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

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

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

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

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

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

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

NEW PARAGRAPH. Oc. If a pupil is declared ineligible for
interscholastic athletic contests and athletic competitions in
the pupil’s district of residence due to the pupil’s academic
performance, upon participating in open enrollment, in addition
to any other period of ineligibility under this subsection, the
pupil shall be ineligible in the receiving district for the
remaining period of ineligibility declared by the district of
residence.
Sec. ___. RETROACTIVE APPLICABILITY. The following apply
retroactively to July 1, 2020:
1. The section of this division of this Act enacting section
256.46, subsection 1, paragraph "i".
2. The portion of the section of this division of this
Act enacting section 282.18, subsection 11, paragraph "a",
subparagraph (9).
31. By renumbering, redesignating, and correcting internal
references as necessary.

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AMY SINCLAIR