

House File 2783

H-8444

1 Amend the amendment, H-8439, to House File 2783, as follows:

2 1. Page 28, after line 18 by inserting:

3 <DIVISION ____

4 EDUCATION SAVINGS ACCOUNTS

5 Sec. ____ . Section 256.9, Code 2026, is amended by adding the
6 following new subsection:

7 NEW SUBSECTION. 80. Compile the information submitted
8 pursuant to section 257.11B, subsections 12 and 13, and
9 submit an annual report to the general assembly not later than
10 September 1. The report shall include all of the following:

11 a. The total amount of education savings account funds
12 distributed during the preceding fiscal year.

13 b. The total amount of such funds received by accredited
14 nonpublic schools.

15 c. Expenditure information as reported pursuant to section
16 257.11B, subsection 12.

17 d. Information regarding approved applicants who declined
18 participation in the program, and pupils who withdrew from an
19 accredited nonpublic school, including the reasoning for such
20 withdrawal, as reported pursuant to section 257.11B, subsection
21 13.

22 Sec. ____ . Section 257.11B, subsection 2, paragraph a,
23 subparagraph (3), Code 2026, is amended to read as follows:

24 (3) For the school budget ~~years~~ year beginning ~~on or~~
25 ~~after~~ July 1, 2025, resident pupils eligible to enroll in
26 kindergarten through grade twelve who attend a nonpublic school
27 for the applicable school budget year shall be eligible to
28 receive an education savings account payment.

29 Sec. ____ . Section 257.11B, subsection 2, paragraph a, Code
30 2026, is amended by adding the following new subparagraph:

31 NEW SUBPARAGRAPH. (4) For school budget years beginning
32 on or after July 1, 2026, resident pupils eligible to enroll
33 in kindergarten through grade twelve who attend a nonpublic
34 school for the applicable school budget year shall be eligible
35 to receive an education savings account payment if the pupil's

1 household has an annual income less than or equal to four
2 hundred percent of the most recently revised poverty income
3 guidelines published by the United States department of health
4 and human services.

5 Sec. _____. Section 257.11B, Code 2026, is amended by adding
6 the following new subsections:

7 NEW SUBSECTION. 12. *a.* An accredited nonpublic school that
8 accepts payment from a parent or guardian using funds from a
9 pupil's account in the education savings account fund shall
10 annually report to the department of education, at a time and
11 in a manner prescribed by the department, all of the following:

12 (1) The total amount of education savings account funds
13 received by the school during the preceding fiscal year.

14 (2) A list of the expenditures of such funds, including
15 expenditures for salaries and infrastructure.

16 *b.* An accredited nonpublic school that accepts payment from
17 a parent or guardian using funds from a pupil's account in the
18 education savings account fund shall prepare and publish an
19 annual budget in the same manner as a school district pursuant
20 to section 24.9. The budget shall clearly identify the amount
21 of education savings account funds received and the purposes
22 for which such funds are allocated.

23 NEW SUBSECTION. 13. A parent or guardian who applies for
24 participation in the education savings account program and is
25 approved but declines to use the account, or who withdraws a
26 pupil from an accredited nonpublic school for which education
27 savings account funds were approved, shall report to the
28 department of education, at a time and in a manner prescribed
29 by the department, the reason for declining participation or
30 withdrawal.

31 Sec. _____. EFFECTIVE DATE. The following, being deemed of
32 immediate importance, take effect upon enactment:

33 The sections of this division of this Act amending section
34 257,11B, subsection 2, paragraph "a".>

35 2. Page 28, line 24, after <council> by inserting <, and

1 including effective date provisions>

2 3. By renumbering as necessary.

MATSON of Polk