

**NINETY-FIRST GENERAL ASSEMBLY  
2026 REGULAR SESSION  
DAILY  
HOUSE CLIP SHEET  
February 16, 2026**

**Clip Sheet Summary**

Displays all amendments, fiscal notes, and conference committee reports for previous day.

<b>Bill</b>	<b>Amendment</b>	<b>Action</b>	<b>Sponsor</b>
<a href="#">SF 2201</a> .....	<a href="#">H-8004</a> .....	Filed	COMMITTEE ON APPROPRIATIONS, et al

SENATE FILE 2201

H-8004

1 Amend Senate File 2201, as amended, passed, and reprinted by  
2 the Senate, as follows:

3 1. By striking everything after the enacting clause and  
4 inserting:

5 <DIVISION I

6 STATE AND CATEGORICAL PERCENTS OF GROWTH AND PROPERTY TAX  
7 REPLACEMENT PAYMENTS

8 Section 1. Section 257.8, subsections 1 and 2, Code 2026,  
9 are amended to read as follows:

10 1. *State percent of growth.* ~~The state percent of growth for~~  
11 ~~the budget year beginning July 1, 2023, is three percent.~~ The  
12 state percent of growth for the budget year beginning July 1,  
13 2024, is two and one-half percent. The state percent of growth  
14 for the budget year beginning July 1, 2025, is two percent.  
15 The state percent of growth for the budget year beginning July  
16 1, 2026, is two and twenty-five hundredths percent. The state  
17 percent of growth for each subsequent budget year shall be  
18 established by statute which shall be enacted within thirty  
19 days of the transmission of the governor's budget required by  
20 February 1 under section 8.21 during the regular legislative  
21 session beginning in the base year.

22 2. *Categorical state percent of growth.* ~~The categorical~~  
23 ~~state percent of growth for the budget year beginning July~~  
24 ~~1, 2023, is three percent.~~ The categorical state percent of  
25 growth for the budget year beginning July 1, 2024, is two and  
26 one-half percent. The categorical state percent of growth for  
27 the budget year beginning July 1, 2025, is two percent, except  
28 for calculating the appropriation to the transportation equity  
29 fund under section 257.16C. The categorical state percent of  
30 growth for purposes of calculating the appropriation to the  
31 transportation equity fund under section 257.16C for the budget  
32 year beginning July 1, 2025, is five percent. The categorical  
33 state percent of growth for the budget year beginning July  
34 1, 2026, is two and twenty-five hundredths percent. The  
35 categorical state percent of growth for each budget year shall

1 be established by statute which shall be enacted within thirty  
2 days of the transmission of the governor's budget required by  
3 February 1 under section 8.21 during the regular legislative  
4 session beginning in the base year. The categorical state  
5 percent of growth may include state percents of growth for  
6 the teacher salary supplement, the professional development  
7 supplement, the early intervention supplement, the teacher  
8 leadership supplement, and for budget years beginning on or  
9 after July 1, 2020, transportation equity aid payments under  
10 section 257.16C.

11 Sec. 2. Section 257.16B, subsections 1 and 2, Code 2026, are  
12 amended to read as follows:

13 1. For each fiscal year beginning on or after July 1, 2023  
14 2024, there is appropriated from the general fund of the state  
15 to the department of education an amount necessary to make all  
16 school district property tax replacement payments under this  
17 section, as calculated in subsection 2.

18 2. ~~a. (1) For the budget year beginning July 1, 2023,~~  
19 ~~the amount of each school district's property tax replacement~~  
20 ~~payment shall be the product of the school district's weighted~~  
21 ~~enrollment for the budget year multiplied by the per pupil~~  
22 ~~property tax replacement amount for the budget year calculated~~  
23 ~~under subparagraph (2).~~

24 ~~(2) The per pupil property tax replacement amount for the~~  
25 ~~budget year beginning July 1, 2023, is equal to the sum of one~~  
26 ~~hundred fifty-three dollars plus the difference between the~~  
27 ~~following:~~

28 ~~(a) The regular program state cost per pupil for the budget~~  
29 ~~year beginning July 1, 2023, multiplied by one hundred percent~~  
30 ~~less the regular program foundation base per pupil percentage~~  
31 ~~pursuant to section 257.1 for the budget year beginning July~~  
32 ~~1, 2023.~~

33 ~~(b) The regular program state cost per pupil for the budget~~  
34 ~~year beginning July 1, 2021, multiplied by one hundred percent~~  
35 ~~less the regular program foundation base per pupil percentage~~

1 ~~pursuant to section 257.1 for the budget year beginning July~~  
2 ~~1, 2023.~~

3 ~~b.~~ a. (1) For the budget year beginning July 1, 2024,  
4 the amount of each school district's property tax replacement  
5 payment shall be the product of the school district's weighted  
6 enrollment for the budget year multiplied by the per pupil  
7 property tax replacement amount for the budget year calculated  
8 under subparagraph (2).

9 (2) The per pupil property tax replacement amount for the  
10 budget year beginning July 1, 2024, is equal to the sum of one  
11 hundred fifty-three dollars plus the difference between the  
12 following:

13 (a) The regular program state cost per pupil for the budget  
14 year beginning July 1, 2024, multiplied by one hundred percent  
15 less the regular program foundation base per pupil percentage  
16 pursuant to section 257.1 for the budget year beginning July  
17 1, 2024.

18 (b) The regular program state cost per pupil for the budget  
19 year beginning July 1, 2021, multiplied by one hundred percent  
20 less the regular program foundation base per pupil percentage  
21 pursuant to section 257.1 for the budget year beginning July  
22 1, 2024.

23 ~~e.~~ b. (1) For ~~each~~ the budget year beginning ~~on or after~~  
24 July 1, 2025, the amount of each school district's property  
25 tax replacement payment shall be the product of the school  
26 district's weighted enrollment for the budget year multiplied  
27 by the per pupil property tax replacement amount for the budget  
28 year calculated under subparagraph (2).

29 (2) The per pupil property tax replacement amount for  
30 the budget years year beginning ~~on or after~~ July 1, 2025, is  
31 equal to the sum of one hundred fifty-three dollars plus the  
32 difference between the following:

33 (a) The regular program state cost per pupil for the budget  
34 year beginning July 1, 2025, multiplied by one hundred percent  
35 less the regular program foundation base per pupil percentage

1 pursuant to section 257.1 for the ~~applicable~~ budget year under  
2 ~~this paragraph~~ beginning July 1, 2025.

3 (b) The regular program state cost per pupil for the budget  
4 year beginning July 1, 2021, multiplied by one hundred percent  
5 less the regular program foundation base per pupil percentage  
6 pursuant to section 257.1 for the ~~applicable~~ budget year under  
7 ~~this paragraph~~ beginning July 1, 2025.

8 c. (1) For each budget year beginning on or after July  
9 1, 2026, the amount of each school district's property  
10 tax replacement payment shall be the product of the school  
11 district's weighted enrollment for the budget year multiplied  
12 by the per pupil property tax replacement amount for the budget  
13 year calculated under subparagraph (2).

14 (2) The per pupil property tax replacement amount for budget  
15 years beginning on or after July 1, 2026, is equal to the sum  
16 of one hundred fifty-three dollars plus the difference between  
17 the following:

18 (a) The regular program state cost per pupil for the budget  
19 year beginning July 1, 2026, multiplied by one hundred percent  
20 less the regular program foundation base per pupil percentage  
21 pursuant to section 257.1 for the applicable budget year under  
22 this paragraph.

23 (b) The regular program state cost per pupil for the budget  
24 year beginning July 1, 2021, multiplied by one hundred percent  
25 less the regular program foundation base per pupil percentage  
26 pursuant to section 257.1 for the applicable budget year under  
27 this paragraph.

28 Sec. 3. CODE SECTION 257.8 — IMPLEMENTATION. The  
29 requirement of section 257.8, subsection 1, regarding the  
30 enactment of bills establishing the regular program state  
31 percent of growth within thirty days of the submission in the  
32 year preceding the base year of the governor's budget does not  
33 apply to this division of this Act.

34 Sec. 4. EFFECTIVE DATE. This division of this Act, being  
35 deemed of immediate importance, takes effect upon enactment.

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DIVISION II

TRANSPORTATION EQUITY AID FUNDING

Sec. 5. Section 257.16C, subsection 2, paragraph b, Code 2026, is amended to read as follows:

b. Each school district that satisfies the criteria of subsection 1 shall receive transportation equity aid in an amount equal to the school district's actual enrollment for the school year, excluding the shared-time enrollment for the school year, multiplied by the school district's transportation cost per pupil differential for the budget year. However, for budget years beginning on or after July 1, 2026, transportation equity aid paid to a school district for a budget year under this paragraph shall not exceed one million dollars.

Sec. 6. EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION III

SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027

Sec. 7. SCHOOL DISTRICT BUDGET ADJUSTMENT — FY 2026-2027.

1. For the school budget year beginning July 1, 2026, the department of management shall add the amount of the school district's budget adjustment under section 257.14, if any, to the combined foundation base under section 257.1, subsection 2, for the budget year.

2. For the school budget year beginning July 1, 2026, a school district's budget adjustment under section 257.14 shall be funded by state foundation aid resulting from the calculation under subsection 1 and shall not be funded through school district property taxes.

Sec. 8. EFFECTIVE DATE. This division of this Act, being deemed of immediate importance, takes effect upon enactment.

DIVISION IV

EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT

Sec. 9. EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT — FY 2026-2027.

1. If funds are appropriated by the general assembly to the

1 department of education for the fiscal year beginning July 1,  
2 2026, and ending June 30, 2027, to make all payments to school  
3 districts required under subsection 2, such funds shall be used  
4 to provide a funding supplement to each school district during  
5 the fiscal year beginning July 1, 2026, and ending June 30,  
6 2027, to supplement education support personnel compensation.

7 2. In order to receive the funding supplement, a school  
8 district shall first report to the department of education  
9 on or before July 1, 2026, the number of education support  
10 personnel employed by the school district, including all  
11 other information related to such personnel required by the  
12 department of education. Each school district's funding  
13 supplement amount shall be equal to fourteen million dollars  
14 multiplied by the quotient of the school district's budget  
15 enrollment for the budget year beginning July 1, 2025, and  
16 ending June 30, 2026, divided by the statewide total budget  
17 enrollment for the budget year beginning July 1, 2025, and  
18 ending June 30, 2026. For purposes of this section, "education  
19 support personnel" means regular and part-time employees of a  
20 school district who are not salaried.

21 3. The payment of funding supplement amounts under this  
22 section shall be paid by the department of education at the  
23 same time and in the same manner as foundation aid is paid  
24 under section 257.16 for the fiscal year beginning July 1,  
25 2026, and ending June 30, 2027, and may be included in the  
26 monthly payment of state aid under section 257.16, subsection  
27 2. Amounts received under this section are miscellaneous  
28 income for purposes of chapter 257.

29 Sec. 10. EFFECTIVE DATE. This division of this Act, being  
30 deemed of immediate importance, takes effect upon enactment.>

31 2. Title page, by striking lines 5 through 7 and inserting  
32 <transportation equity aid funding, and funding for school  
33 district budget adjustments, and establishing an education  
34 support personnel salary supplement, and including effective  
35 date provisions.>

H-8004 (Continued)

By COMMITTEE ON APPROPRIATIONS  
MOHR of Scott, Chairperson

H-8004 FILED FEBRUARY 16, 2026