

CHAPTER 300

EDUCATIONAL AND RECREATIONAL TAX

Referred to in [§274.3](#), [276.10](#), [276.11](#)

300.1	Public recreation.	300.3	Discontinuance of levy.
300.2	Tax levy.	300.4	Community education.

300.1 Public recreation.

Boards of directors of school districts may establish and maintain for children and adults public recreation places and playgrounds, and necessary accommodations for the recreation places and playgrounds, in the public school buildings and grounds of the district. The board may cooperate under [chapter 28E](#) with a public agency having the custody and management of public parks or public buildings and grounds, and with a private agency having custody and management of buildings or grounds open to the public, located within the school district, and may provide for the supervision and instruction necessary to carry on public educational and recreational activities in the parks, buildings, and grounds located within the district.

[S13, §2823-u; C24, 27, 31, 35, 39, §4433; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §300.1; [81 Acts, ch 95, §2](#)]

Referred to in [§298A.6](#)

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](#), [423E.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

300.3 Discontinuance of levy.

Once approved at an election, the authority of the board to levy and collect the tax under [section 300.2](#) shall continue until the board votes to rescind the levy and collection of the tax or the voters of the school district by majority vote order the discontinuance of the levy and

collection of the tax. The tax shall be discontinued in the manner provided in [this section](#) or in the manner provided for imposition of the tax in [section 300.2](#).

[S13, §2823-u4, -u5; C24, 27, 31, 35, 39, §4437, 4438; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §300.5, 300.6; [81 Acts, ch 95, §4](#)]

Referred to in [§300.2, 300.4](#)

300.4 Community education.

The tax levied under [sections 300.2](#) and [300.3](#) may also be used for community education purposes under [chapter 276](#).

[[81 Acts, ch 95, §5](#)]