



STATE OF IOWA
KIM REYNOLDS
GOVERNOR

April 09, 2026

The Honorable Paul Pate
Secretary of State of Iowa
State Capitol
Des Moines, Iowa 50319

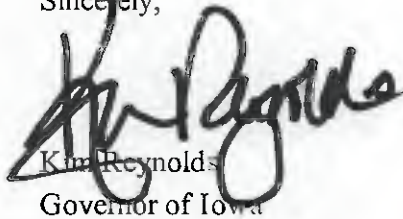
Dear Mr. Secretary,

I hereby transmit:

Senate File 2137, an Act relating to the definition of qualified education expenses.

The above Senate File is hereby approved on this date.

Sincerely,



Kim Reynolds
Governor of Iowa

cc: Secretary of the Senate
Clerk of the House



Senate File 2137

AN ACT

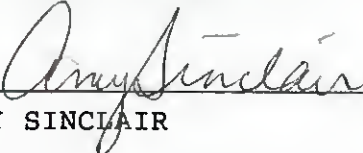
RELATING TO THE DEFINITION OF QUALIFIED EDUCATION EXPENSES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:


Section 1. Section 12D.1, subsection 2, paragraph k, Code 2026, is amended to read as follows:

k. "Qualified education expenses" means the same as "qualified higher education expenses" as defined in section 529(e)(3) of the Internal Revenue Code, ~~as amended by Pub. L. No. 115-97,~~ and shall include elementary and secondary school expenses for tuition described in section 529(c)(7) of the Internal Revenue Code, subject to the limitations imposed by section 529(e)(3)(A) of the Internal Revenue Code. "Qualified education expenses" includes expenses for the participation in an apprenticeship program registered and certified with the United States secretary of labor under section 1 of the National Apprenticeship Act, 29 U.S.C. §50, and amounts paid as

principal or interest on any qualified education loan on behalf of a beneficiary or a sibling of the beneficiary, subject to the limitations imposed by section 529(c)(9)(B) and (C) of the Internal Revenue Code.




AMY SINCLAIR
President of the Senate



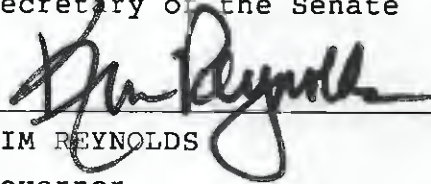
PAT GRASSLEY
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2137, Ninety-first General Assembly.



W. CHARLES SMITHSON
Secretary of the Senate

Approved 4-9- _____, 2026



KIM REYNOLDS
Governor