

**House File 847 - Introduced**

HOUSE FILE 847

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 808)

(SUCCESSOR TO HSB 240)

**A BILL FOR**

1 An Act relating to educational programs, funding, tax credits  
2 and deductions, open enrollment, supplementary weighting,  
3 and including effective date, applicability, and retroactive  
4 applicability provisions.

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

DIVISION I

EDUCATION PROGRAM STANDARDS AND FUNDING

1  
2  
3 Section 1. Section 256.11, subsection 8, Code 2021, is  
4 amended by striking the subsection and inserting in lieu  
5 thereof the following:

6 8. a. The state board shall establish a flexible student  
7 and school support program to be administered by the director.  
8 Under the program, upon request of the board of directors of  
9 a public school district or the authorities in charge of an  
10 accredited nonpublic school, the director may, for a period  
11 not to exceed three years, grant the applicable board of  
12 directors or the authority in charge of the nonpublic school  
13 the ability to use the flexible student and school support  
14 program to implement evidence-based practices in innovative  
15 ways to enhance student learning, well-being, and postsecondary  
16 success.

17 b. Approval to participate in the flexible student and  
18 school support program shall exempt the school district or  
19 nonpublic school from one or more of the requirements of  
20 the educational program specified in subsection 3, 4, or 5,  
21 subsection 6, paragraph "b" or "c", subsection 7, paragraph "b"  
22 or "c", or the minimum school calendar requirements in section  
23 279.10, subsection 1. An exemption shall be granted only  
24 if the director deems that the request made is an essential  
25 part of an educational program to support student learning,  
26 well-being, and postsecondary success; is necessary for the  
27 success of the program; and is broadly consistent with the  
28 intent of the requirements of the educational program specified  
29 in subsection 3, 4, or 5, subsection 6, paragraph "b" or "c",  
30 subsection 7, paragraph "b" or "c", or the minimum school  
31 calendar requirements in section 279.10, subsection 1.

32 c. Approval to participate in the flexible student and  
33 school support program shall include authority for a school  
34 district to use funds from the school district's flexibility  
35 account under section 298A.2, subsection 2, to implement all or

1 part of the flexible student and school support program.

2 *d.* The application for the flexible student and school  
3 support program shall include all of the following and  
4 be submitted on forms and in a format prescribed by the  
5 department:

6 (1) A description of the proposed educational program,  
7 including evidence used to design the program and evidence of  
8 involvement of board members, parents, students, community  
9 members, and staff in development of the program.

10 (2) Program goals and measures of program effectiveness and  
11 success, including student success and performance.

12 (3) A plan for program administration, including the use of  
13 personnel, facilities, and funding.

14 (4) A plan for evaluation of the proposed program on at  
15 least an annual basis, including a plan for program revisions,  
16 if necessary.

17 (5) The estimated financial impact of the program on the  
18 school district or nonpublic school.

19 *e.* Approval to participate in the program does not exempt  
20 the school district or nonpublic school from federal law or  
21 any other requirements of state law that are not specifically  
22 exempted by the director.

23 *f.* Each school district or nonpublic school approved to  
24 participate in the flexible student and school support program  
25 shall file an annual report with the department on the status  
26 of the program on forms and in a format prescribed by the  
27 department.

28 *g.* Participation in the flexible student and school support  
29 program may be renewed for additional periods of years, each  
30 not to exceed three years. The director may revoke approval of  
31 all or part of any application or approved education program  
32 if the annual report or any other information available to  
33 the department indicates that conditions no longer warrant  
34 use of an exemption or funding from the school district's  
35 flexibility account under section 298A.2, subsection 2. Notice

1 of revocation must be provided by the director to the school  
2 district or nonpublic school prior to the beginning of the  
3 school year for which participation is revoked.

4 Sec. 2. Section 257.10, subsection 12, paragraph d, Code  
5 2021, is amended to read as follows:

6 d. For the budget year beginning July 1, 2014, and  
7 succeeding budget years, the use of the funds calculated under  
8 this subsection shall comply with the requirements of chapter  
9 284 and shall be distributed to teachers pursuant to section  
10 284.15. The funds shall be used only to increase the payment  
11 for a teacher assigned to a leadership role pursuant to a  
12 framework or comparable system approved pursuant to section  
13 284.15; to increase the percentages of teachers assigned to  
14 leadership roles; to increase the minimum teacher starting  
15 salary to thirty-three thousand five hundred dollars; to  
16 cover the costs for the time mentor and lead teachers are  
17 not providing instruction to students in a classroom; for  
18 coverage of a classroom when an initial or career teacher  
19 is observing or co-teaching with a teacher assigned to a  
20 leadership role; for professional development time to learn  
21 best practices associated with the career pathways leadership  
22 process; and for other costs associated with a framework or  
23 comparable system approved by the department of education under  
24 section 284.15 with the goals of improving instruction and  
25 elevating the quality of teaching and student learning. If  
26 all requirements for the school district for the use of funds  
27 calculated under this subsection are met and funds received  
28 under this subsection remain unexpended and unobligated at  
29 the end of a fiscal year beginning on or after July 1, 2020,  
30 the school district may transfer all or a portion of such  
31 unexpended and unobligated funds for deposit in the school  
32 district's flexibility account established under section  
33 298A.2, subsection 2.

34 Sec. 3. Section 298A.2, subsection 2, paragraph a, Code  
35 2021, is amended by adding the following new subparagraph:

1 NEW SUBPARAGRAPH. (4) Teacher leadership supplement funds  
2 received under section 257.10, subsection 12.

3 Sec. 4. Section 298A.2, subsection 2, paragraph c, Code  
4 2021, is amended by adding the following new subparagraph:

5 NEW SUBPARAGRAPH. (8) An approved flexible student and  
6 school support program under section 256.11, subsection 8.

7 DIVISION II

8 EDUCATION TAX CREDITS AND DEDUCTIONS

9 Sec. 5. Section 422.7, subsection 55, Code 2021, is amended  
10 to read as follows:

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

22 Sec. 6. Section 422.12, subsection 1, Code 2021, is amended  
23 by adding the following new paragraph:

24 NEW PARAGRAPH. *0c.* "Private instruction" means independent  
25 private instruction as defined in section 299A.1, subsection  
26 2, paragraph "b", competent private instruction under section  
27 299A.2, or private instruction provided to a resident of this  
28 state by a nonlicensed person under section 299A.3.

29 Sec. 7. Section 422.12, subsection 2, paragraph b, Code  
30 2021, is amended to read as follows:

31 *b.* A tuition credit equal to twenty-five percent of the  
32 first ~~one~~ two thousand dollars which the taxpayer has paid  
33 to others for each dependent in grades kindergarten through  
34 twelve, for tuition and textbooks of each dependent ~~in~~ who  
35 is receiving private instruction or who is attending an

1 elementary or secondary school situated in Iowa, which school  
2 is accredited or approved under [section 256.11](#), which is not  
3 operated for profit, and which adheres to the provisions  
4 of the federal Civil Rights Act of 1964 and [chapter 216](#).  
5 Notwithstanding any other provision, all other credits allowed  
6 under [this subsection](#) shall be deducted before the tuition  
7 credit under this paragraph. The department, when conducting  
8 an audit of a taxpayer's return, shall also audit the tuition  
9 tax credit portion of the tax return.

10 Sec. 8. 2018 Iowa Acts, chapter 1161, section 118, is  
11 amended to read as follows:

12 SEC. 118. Section 422.7, subsections 3, 7, 8, 9, 10, 11, 14,  
13 15, 16, 20, 22, 24, 25, 26, 30, 35, 36, 37, 39, 39B, 40, 43, 45,  
14 49, 53, ~~55~~, 56, 57, and 58, Code 2018, are amended by striking  
15 the subsections.

16 Sec. 9. EFFECTIVE DATE. This division of this Act, being  
17 deemed of immediate importance, takes effect upon enactment.

18 Sec. 10. RETROACTIVE APPLICABILITY. The following apply  
19 retroactively to January 1, 2021, for tax years beginning on  
20 or after that date:

21 1. The section of this division of this Act amending section  
22 422.7, subsection 55.

23 2. The section of this division of this Act amending section  
24 422.12, subsection 1.

25 3. The section of this division of this Act amending section  
26 422.12, subsection 2, paragraph "b".

27 DIVISION III

28 OPEN ENROLLMENT

29 Sec. 11. Section 256.46, subsection 1, Code 2021, is amended  
30 by adding the following new paragraph:

31 NEW PARAGRAPH. *i.* If the child's former school or school  
32 district, if located in this state, was unable to participate  
33 in varsity interscholastic sports as the result of a decision  
34 or implementation of a decision of the school board or  
35 superintendent.

1     Sec. 12. Section 282.18, subsection 2, paragraph a, Code  
2 2021, is amended to read as follows:

3     a. By March 1 of the preceding school year for students  
4 entering grades one through twelve, or by September 1 of the  
5 current school year for students entering kindergarten or for  
6 prekindergarten students enrolled in special education programs  
7 and included in the school district's basic enrollment under  
8 section 257.6, subsection 1, paragraph "a", subparagraph (1),  
9 the parent or guardian shall send notification to the district  
10 of residence and the receiving district, on forms prescribed  
11 by the department of education, that the parent or guardian  
12 intends to enroll the parent's or guardian's child in a public  
13 school in another school district. If a parent or guardian  
14 fails to file a notification that the parent intends to enroll  
15 the parent's or guardian's child in a public school in another  
16 district by the deadline specified in **this subsection**, the  
17 procedures of **subsection 4** apply.

18     Sec. 13. Section 282.18, subsection 4, paragraph b, Code  
19 2021, is amended to read as follows:

20     b. For purposes of this section, ~~"good cause"~~:

21     (1) "Good cause" means a change in a child's residence  
22 due to a change in family residence, a change in a child's  
23 residence from the residence of one parent or guardian to  
24 the residence of a different parent or guardian, a change  
25 in the state in which the family residence is located, a  
26 change in a child's parents' marital status, a guardianship  
27 or custody proceeding, placement in foster care, adoption,  
28 participation in a foreign exchange program, initial placement  
29 of a prekindergarten student in a special education program  
30 requiring specially designed instruction, or participation  
31 in a substance abuse or mental health treatment program, a  
32 change in the status of a child's resident district such as  
33 removal of accreditation by the state board, surrender of  
34 accreditation, or permanent closure of a nonpublic school,  
35 revocation of a charter school contract as provided in section

1 256F.8, the failure of negotiations for a whole grade sharing,  
2 reorganization, dissolution agreement, ~~or~~ the rejection of a  
3 current whole grade sharing agreement, or reorganization plan,  
4 or if the child's assigned attendance center in the district of  
5 residence is identified as in significant need for improvement.  
6 If the good cause relates to a change in status of a child's  
7 school district of residence, however, action by a parent  
8 or guardian must be taken to file the notification within  
9 forty-five days of the last board action or within thirty days  
10 of the certification of the election, whichever is applicable  
11 to the circumstances.

12 (2) "Significant need for improvement" means a school  
13 attendance center designated by the department of education  
14 under the priority category under the Iowa school performance  
15 profiles for two or more of the immediately preceding school  
16 years or identified for comprehensive support and improvement  
17 under the federal Every Student Succeeds Act, Pub. L. No.  
18 114-95, or an equivalent objective federal standard, for two or  
19 more of the immediately preceding school years.

20 Sec. 14. Section 282.18, subsection 5, Code 2021, is amended  
21 to read as follows:

22 5. Open enrollment applications filed after March 1  
23 of the preceding school year that do not qualify for good  
24 cause as provided in [subsection 4](#) shall be subject to the  
25 approval of the board of the resident district and the board  
26 of the receiving district. The parent or guardian shall send  
27 notification to the district of residence and the receiving  
28 district that the parent or guardian seeks to enroll the  
29 parent's or guardian's child in the receiving district. A  
30 decision of either board to deny an application filed under  
31 this subsection involving repeated acts of harassment of the  
32 student that the resident district cannot adequately address,  
33 a consistent failure of the resident district to reasonably  
34 respond to a student's failure to meet basic academic standards  
35 after notice provided by a parent or guardian, or a serious



1 health condition of the student that the resident district  
2 cannot adequately address is subject to appeal under section  
3 290.1. The state board shall adopt by rule the criteria  
4 for determining a resident district's consistent failure  
5 to reasonably respond to a student's failure to meet basic  
6 academic standards and shall exercise broad discretion to  
7 achieve just and equitable results that are in the best  
8 interest of the affected child or children.

9 Sec. 15. Section 282.18, subsection 9, paragraphs a, b, and  
10 c, Code 2021, are amended to read as follows:

11 a. If a parent or guardian of a child, who is participating  
12 in open enrollment under [this section](#), moves to a different  
13 school district during the course of either district's academic  
14 year, the child's first district of residence as determined on  
15 the date specified in section 257.6, subsection 1, shall be  
16 responsible for payment of the cost per pupil plus weightings  
17 or special education costs to the receiving school district for  
18 the balance of the school year in which the move took place.  
19 The new district of residence shall be responsible for the  
20 payments during succeeding years.

21 b. If a request to transfer is due to a change in family  
22 residence, a change in a child's residence from the residence  
23 of one parent or guardian to the residence of a different  
24 parent or guardian, a change in the state in which the family  
25 residence is located, a change in a child's parents' marital  
26 status, a guardianship proceeding, placement in foster care,  
27 adoption, participation in a foreign exchange program, or  
28 participation in a substance abuse or mental health treatment  
29 program, and the child who is the subject of the request is  
30 enrolled in any grade from kindergarten through grade twelve  
31 or who is a prekindergarten student enrolled in a special  
32 education program at the time of the request and is not  
33 currently using any provision of open enrollment, the parent or  
34 guardian of the child shall have the option to have the child  
35 remain in the child's original district of residence under open

1 enrollment with no interruption in the child's ~~kindergarten~~  
2 ~~through grade twelve~~ educational program. If a parent or  
3 guardian exercises this option, the child's new district of  
4 residence is not required to pay the amount calculated in  
5 subsection 7 or 8, as applicable, until the start of the first  
6 full year of enrollment of the child.

7 c. The receiving district shall bill the ~~first~~ resident  
8 district determined under paragraph "a" according to the  
9 timeline in section 282.20, subsection 3. Payments shall be  
10 made to the receiving district in a timely manner.

11 Sec. 16. Section 282.18, subsection 10, paragraph c, Code  
12 2021, is amended to read as follows:

13 c. If the pupil meets the economic eligibility requirements  
14 established by the department and state board of education, the  
15 sending district is responsible for providing transportation  
16 or paying the pro rata cost of the transportation to a parent  
17 or guardian for transporting the pupil to and from a point  
18 on a regular school bus route of a contiguous receiving  
19 district unless the cost of providing transportation or the  
20 pro rata cost of the transportation to a parent or guardian  
21 exceeds the average transportation cost per pupil transported  
22 for the previous school year in the district. The economic  
23 eligibility requirements established by the department of  
24 education and state board of education shall minimally include  
25 those pupils with household incomes of two hundred percent  
26 or less of the federal poverty level as defined by the most  
27 recently revised poverty income guidelines published by the  
28 United States department of health and human services. If  
29 the cost exceeds the average transportation cost per pupil  
30 transported for the previous school year, the sending district  
31 shall only be responsible for that average per pupil amount.  
32 A sending district which provides transportation for a pupil  
33 to a contiguous receiving district under this subsection may  
34 withhold, from the district cost per pupil amount that is to  
35 be paid to the receiving district, an amount which represents

1 the average or pro rata cost per pupil for transportation,  
2 whichever is less.

3 Sec. 17. Section 282.18, subsection 11, paragraph a,  
4 unnumbered paragraph 1, Code 2021, is amended to read as  
5 follows:

6 A pupil who participates in open enrollment for purposes of  
7 attending a grade in grades nine through twelve in a school  
8 district other than the district of residence is ineligible  
9 to participate in varsity interscholastic athletic contests  
10 and athletic competitions during the pupil's first ninety  
11 ~~school~~ calendar days ~~of~~ following enrollment in the district.  
12 However, a pupil may participate immediately in a varsity  
13 interscholastic sport under any of the following circumstances:

14 Sec. 18. Section 282.18, subsection 11, paragraph a, Code  
15 2021, is amended by adding the following new subparagraphs:

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

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

24 NEW SUBPARAGRAPH. (10) If the board of directors of  
25 the district of residence and the board of directors of the  
26 receiving district both agree to waive the ineligibility  
27 period.

28 NEW SUBPARAGRAPH. (11) For open enrollment applications  
29 approved for the school year beginning July 1, 2021, if the  
30 pupil's district of residence had a voluntary diversity plan in  
31 effect on January 1, 2021, and applicable to the school year  
32 beginning July 1, 2021.

33 Sec. 19. Section 282.18, subsection 11, Code 2021, is  
34 amended by adding the following new paragraph:

35 NEW PARAGRAPH. *0c.* If a pupil is declared ineligible for

1 interscholastic athletic contests and athletic competitions in  
2 the pupil's district of residence due to the pupil's academic  
3 performance, upon participating in open enrollment, in addition  
4 to any other period of ineligibility under this subsection, the  
5 pupil shall be ineligible in the receiving district for the  
6 remaining period of ineligibility declared by the district of  
7 residence.

8 Sec. 20. Section 282.18, subsection 11, paragraph c, Code  
9 2021, is amended to read as follows:

10 c. ~~For purposes of this subsection, "school days of~~  
11 ~~enrollment" does not include enrollment in summer school. For~~  
12 purposes of this subsection, "varsity" means the same as defined  
13 in section 256.46, subsection 3.

14 Sec. 21. EFFECTIVE DATE. The following, being deemed of  
15 immediate importance, take effect upon enactment:

16 1. The section of this division of this Act amending section  
17 282.18, subsection 11, paragraph "a", unnumbered paragraph 1.

18 2. The portion of the section of this division of this  
19 Act enacting section 282.18, subsection 11, paragraph "a",  
20 subparagraph (10).

21 3. The section of this division of this Act amending section  
22 282.18, subsection 11, paragraph "c".

23 Sec. 22. RETROACTIVE APPLICABILITY. The following apply  
24 retroactively to January 1, 2021, for open enrollment requests  
25 approved on or after that date:

26 1. The section of this division of this Act amending section  
27 282.18, subsection 11, paragraph "a", unnumbered paragraph 1.

28 2. The section of this division of this Act amending section  
29 282.18, subsection 11, paragraph "c".

30 Sec. 23. RETROACTIVE APPLICABILITY. The following apply  
31 retroactively to July 1, 2020:

32 1. The section of this division of this Act enacting section  
33 256.46, subsection 1, paragraph "i".

34 2. The portion of the section of this division of this  
35 Act enacting section 282.18, subsection 11, paragraph "a",

1 subparagraph (9).

2 DIVISION IV

3 SCHOOL BOARD POWERS AND DUTIES

4 Sec. 24. Section 279.1, Code 2021, is amended by adding the  
5 following new subsection:

6 NEW SUBSECTION. 3. A school corporation is entrusted with  
7 public funds for the purpose of improving student outcomes,  
8 including but not limited to student academic achievement and  
9 skill proficiency, and the board of directors of the school  
10 corporation is responsible for overseeing such improvement.

11 DIVISION V

12 SHARED OPERATIONAL FUNCTIONS

13 Sec. 25. Section 257.11, subsection 5, paragraph a, Code  
14 2021, is amended to read as follows:

15 a. (1) In order to provide additional funding to  
16 increase student opportunities and redirect more resources  
17 to student programming for school districts that share  
18 operational functions, a district that shares with a  
19 political subdivision one or more operational functions of  
20 a curriculum director, master social worker, independent  
21 social worker, work-based learning coordinator, or school  
22 counselor, or one or more operational functions in the areas  
23 of superintendent management, business management, human  
24 resources, transportation, or operation and maintenance for at  
25 least twenty percent of the school year shall be assigned a  
26 supplementary weighting for each shared operational function.  
27 A school district that shares an operational function in  
28 the area of superintendent management shall be assigned a  
29 supplementary weighting of eight pupils for the function. A  
30 school district that shares an operational function in the area  
31 of business management, human resources, transportation, or  
32 operation and maintenance shall be assigned a supplementary  
33 weighting of five pupils for the function. A school district  
34 that shares the operational functions of a curriculum director,  
35 a master social worker or an independent social worker licensed

1 under chapters 147 and 154C, a work-based learning coordinator,  
 2 or a school counselor shall be assigned a supplementary  
 3 weighting of three pupils for the function. The additional  
 4 weighting shall be assigned for each discrete operational  
 5 function shared. However, a school district may receive the  
 6 additional weighting under this subsection for sharing the  
 7 services of an individual with a political subdivision even if  
 8 the type of operational function performed by the individual  
 9 for the school district and the type of operational function  
 10 performed by the individual for the political subdivision are  
 11 not the same operational function, so long as both operational  
 12 functions are eligible for weighting under this subsection. In  
 13 such case, the school district shall be assigned the additional  
 14 weighting for the type of operational function that the  
 15 individual performs for the school district, and the school  
 16 district shall not receive additional weighting for any other  
 17 function performed by the individual. The operational function  
 18 sharing arrangement does not need to be a newly implemented  
 19 sharing arrangement to receive supplementary weighting under  
 20 this subsection.

21 (2) For the purposes of this section, ~~"political~~  
 22 ~~subdivision"~~ paragraph "a":

23 (a) "Political subdivision" means a city, township, county,  
 24 school corporation, merged area, area education agency,  
 25 institution governed by the state board of regents, or any  
 26 other governmental subdivision.

27 (b) "Work-based learning coordinator" means an appropriately  
 28 trained individual responsible for facilitating authentic,  
 29 engaging work-based learning experiences for learners and  
 30 educators in partnership with employers and others to enhance  
 31 learning by connecting the content and skills that are  
 32 necessary for future careers.

33 Sec. 26. APPLICABILITY. This division of this Act applies  
 34 to school budget years beginning on or after July 1, 2021,  
 35 subject to the school budget year limitations of section

1 257.11, subsection 5.

2

EXPLANATION

3           The inclusion of this explanation does not constitute agreement with  
4           the explanation's substance by the members of the general assembly.

5       This bill relates to educational programs, funding, tax  
6 credits and deductions, open enrollment, and supplementary  
7 weighting, and is organized in divisions.

8       Division I requires the state board of education to  
9 establish a flexible student and school support program to be  
10 administered by the director of the department of education.  
11 Under such program, upon request of the board of directors of  
12 a public school district or the authorities in charge of an  
13 accredited nonpublic school, the director may, for a period  
14 not to exceed three years, grant the applicable board of  
15 directors or the authority in charge of the nonpublic school  
16 the ability to use the flexible student and school support  
17 program to implement evidence-based practices in innovative  
18 ways to enhance student learning, well-being, and postsecondary  
19 success. Approval to participate in the flexible student  
20 and school support program shall exempt the school district  
21 or nonpublic school from one or more requirements of the  
22 educational program specified in the bill or the minimum  
23 school calendar requirements in Code section 279.10. An  
24 exemption shall be granted only if the director deems that the  
25 request made is an essential part of an educational program  
26 to support student learning, well-being, and postsecondary  
27 success; is necessary for the success of the program; and  
28 is broadly consistent with the intent of the requirements  
29 of the educational program or the minimum school calendar  
30 requirements.

31       Approval to participate in the flexible student and school  
32 support program also includes the authority for a school  
33 district to use funds from the school district's flexibility  
34 account under Code section 298A.2(2) to implement all or part  
35 of the flexible student and school support program. The bill

1 also establishes requirements relating to program applications,  
2 renewal of participation in the program, and revocation of  
3 participation in the program.

4 Division I of the bill also authorizes school districts to  
5 transfer unexpended and unobligated teacher leadership salary  
6 supplement funding under Code section 257.10(12) to the school  
7 district's flexibility account under Code section 298A.2(2).

8 Division II of the bill relates to educational tax credits  
9 and deductions against the individual income tax. Currently,  
10 a taxpayer receives the tuition and textbook tax credit for  
11 each dependent of the taxpayer attending an accredited private  
12 elementary or secondary school equal to 25 percent of the first  
13 \$1,000 which the taxpayer has paid to others for the tuition  
14 and textbooks of each dependent in attendance at such a school.

15 Division II of the bill modifies the tuition and textbook  
16 tax credit to allow a taxpayer to receive the credit for  
17 the tuition and textbooks of each dependent of the taxpayer  
18 receiving private instruction, in addition to dependents  
19 attending an elementary or secondary school situated in Iowa.  
20 The bill defines "private instruction" to mean a student  
21 receiving independent private instruction as defined in Code  
22 section 299A.1(2)(b), competent private instruction under Code  
23 section 299A.2, or private instruction provided to a resident  
24 of this state by a nonlicensed person under Code section  
25 299A.3.

26 The bill also increases the tuition and textbook tax credit  
27 to equal 25 percent of the first \$2,000 for the tuition and  
28 textbooks of each dependent receiving private instruction or in  
29 attendance in grades kindergarten through 12.

30 Division II also provides that a taxpayer that is an eligible  
31 educator is allowed to take the deduction for certain expenses  
32 of elementary and secondary school teachers allowed under  
33 section 62(a)(2)(D) of the Internal Revenue Code in computing  
34 net income for state tax purposes in excess of the amount of  
35 the taxpayer's deduction for such expenses for federal tax



1 purposes, but not to exceed \$500.

2 Division II of the bill takes effect upon enactment and,  
3 except as provided in division II of the bill, applies  
4 retroactively to January 1, 2021, for tax years beginning on  
5 or after that date.

6 Division III modifies several provisions relating to  
7 Iowa's open enrollment law under Code section 282.18 and  
8 provisions relating to participation in certain extracurricular  
9 interscholastic contests and competitions.

10 Under current law, good cause must be shown for failing to  
11 file an open enrollment request after the statutory deadline.  
12 The bill adds the determination that the child's assigned  
13 attendance center in the district of residence is identified  
14 as in significant need for improvement, as defined in the  
15 bill, to the definition of "good cause". The bill also amends  
16 the definition of "good cause" for purposes of consideration  
17 and approval of open enrollment requests that fail to meet  
18 statutory deadlines to include a change in a child's residence  
19 from the residence of one parent or guardian to the residence  
20 of a different parent or guardian and the initial placement  
21 of a prekindergarten student in a special education program  
22 requiring specially designed instruction.

23 Division III also makes corresponding changes to other  
24 provisions of Code section 282.18 to reflect the amendment to  
25 the definition of good cause.

26 Code section 282.18(2) establishes a deadline for requests  
27 to open enroll as September 1 of the current school year for  
28 students entering kindergarten. The bill adds prekindergarten  
29 students enrolled in special education programs to the group of  
30 students subject to the September 1 deadline.

31 Under Code section 282.18(5), open enrollment applications  
32 filed after March 1 of the preceding school year that do not  
33 qualify for good cause are subject to the approval of the  
34 board of the resident district and the board of the receiving  
35 district. The bill provides that a district's denial of an

1 application that involves a consistent failure of the resident  
2 district to reasonably respond to a student's failure to meet  
3 basic academic standards is subject to appeal to the state  
4 board of education under Code section 290.1. The bill also  
5 requires the state board of education to adopt by rule the  
6 criteria for determining a consistent failure to respond to a  
7 student's failure to meet basic academic standards.

8 Division III of the bill also relates to the determination  
9 of a student's district of residence for purposes of open  
10 enrollment payments when the parent or guardian of an  
11 open-enrolled student moves to a different school district  
12 during the course of either district's academic year. Under  
13 the bill, the child's district of residence as determined on  
14 the date of the basic enrollment count for school districts,  
15 rather than the child's first district of residence, shall  
16 be responsible for payment of the applicable costs to the  
17 receiving district.

18 Under Code section 282.18(10)(b), if a pupil meets the  
19 economic eligibility requirements established by the department  
20 of education and state board of education, the sending district  
21 is responsible for providing transportation or paying the  
22 pro rata cost of the transportation to a parent or guardian  
23 for transporting the pupil to and from a point on a regular  
24 school bus route of a contiguous receiving district unless the  
25 cost of providing transportation or the pro rata cost of the  
26 transportation to a parent or guardian exceeds the average  
27 transportation cost per pupil transported for the previous  
28 school year in the district. If the cost exceeds the average  
29 transportation cost per pupil transported for the previous  
30 school year, the sending district shall only be responsible for  
31 that average per pupil amount. The bill establishes minimum  
32 standards for the economic eligibility requirements established  
33 by the department and state board of education.

34 Code section 282.18(11)(a) generally provides that a pupil  
35 who participates in open enrollment for purposes of attending

1 a grade in grades 9 through 12 in a school district other  
2 than the district of residence is ineligible to participate  
3 in varsity interscholastic athletic contests and athletic  
4 competitions during the pupil's first 90 school days of  
5 enrollment in the district. However, a pupil may participate  
6 immediately in a varsity interscholastic sport if certain  
7 circumstances exist. The bill changes the 90-day period to  
8 be counted using calendar days instead of school days of  
9 enrollment. The bill also adds to the list of circumstances  
10 (1) if the pupil participates in open enrollment because of  
11 circumstances that meet the definition of good cause under  
12 Code section 282.18, as amended in the bill; (2) if the board  
13 of directors or superintendent of the pupil's district of  
14 residence issues or implements a decision that results in the  
15 discontinuance or suspension of varsity interscholastic sports  
16 activities in the district of residence; (3) if the board  
17 of directors of the district of residence and the board of  
18 directors of the receiving district both agree to waive the  
19 ineligibility period; and (4) for open enrollment applications  
20 for the school year beginning July 1, 2021, if the pupil's  
21 district of residence had a voluntary diversity plan in effect  
22 on January 1, 2021, and applicable to the school year beginning  
23 July 1, 2021.

24 The bill also provides that if a pupil is declared ineligible  
25 for interscholastic athletic contests and athletic competitions  
26 in the pupil's district of residence due to the pupil's  
27 academic performance, upon participating in open enrollment,  
28 in addition to any other applicable period of ineligibility,  
29 the pupil shall be ineligible in the receiving district for the  
30 remaining period of ineligibility declared by the district of  
31 residence.

32 Code section 256.46 requires the state board of education  
33 to adopt rules relating to the ability of a child who does  
34 not meet the residence requirements to participate in certain  
35 extracurricular interscholastic contests or competitions.

1 The bill adds to the list of circumstances that allow  
2 participation by the child, if the child's former school or  
3 school district, if located in this state, was unable to  
4 participate in varsity interscholastic sports as a result of a  
5 decision or implementation of a decision of the school board  
6 or superintendent.

7 The section of division III of the bill amending Code  
8 section 282.18(11), unnumbered paragraph 1, the portion of  
9 the section of division III of the bill enacting Code section  
10 282.18(11)(a)(10), and the section of division III of the  
11 bill amending Code section 282.18(11)(c), take effect upon  
12 enactment.

13 The section of division III of the bill amending Code section  
14 282.18(11), unnumbered paragraph 1, and the section of division  
15 III of the bill amending Code section 282.18(11)(c), apply  
16 retroactively to January 1, 2021, for open enrollment requests  
17 approved on or after that date.

18 The section of division III of the bill enacting Code section  
19 256.46(1)(i) and the portion of the sections of division III  
20 of the bill enacting Code section 282.18(11)(a)(9) apply  
21 retroactively to July 1, 2020.

22 Division IV amends Code section 279.1 to specify that a  
23 school corporation is entrusted with public funds for the  
24 purpose of improving student outcomes, including but not  
25 limited to student academic achievement and skill proficiency,  
26 and the board of directors of the school corporation is  
27 responsible for overseeing such improvement.

28 Code section 257.11(5) provides supplementary weighting  
29 for school districts and area education agencies that share  
30 specified operational functions for at least 20 percent of the  
31 school year. Supplementary weighting under this provision is  
32 available for school budget years beginning on or after July 1,  
33 2014, through the budget year beginning July 1, 2024.

34 Division V of the bill adds a work-based learning  
35 coordinator to the list of eligible operational functions and

1 positions eligible for a supplementary weighting of three  
2 pupils. The bill defines "work-based learning coordinator"  
3 to mean an appropriately trained individual responsible  
4 for facilitating authentic, engaging work-based learning  
5 experiences for learners and educators in partnership with  
6 employers and others to enhance learning by connecting the  
7 content and skills that are necessary for future careers.

8 Division V of the bill applies to school budget years  
9 beginning on or after July 1, 2021, subject to the school  
10 budget year limitations of Code section 257.11(5).