

**House File 222 - Introduced**

HOUSE FILE 222  
BY BROWN-POWERS, GOSA, and  
CROKEN

**A BILL FOR**

1 An Act allocating hotel and motel taxes to schools that begin  
2 school calendar years after Labor Day, creating an alternate  
3 school start date fund, and making appropriations.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 279.10, Code 2025, is amended by adding  
2 the following new subsection:

3 NEW SUBSECTION. 3. a. A school district or accredited  
4 nonpublic school may receive moneys under this subsection if the  
5 school district or accredited nonpublic school's school calendar  
6 begins after Labor Day. The school calendar of the school  
7 district or accredited nonpublic school must satisfy the day or  
8 hour requirement under subsection 1.

9 b. If the school district or accredited nonpublic school  
10 uses the hours of instruction standard, the school district or  
11 accredited nonpublic school shall fulfill the one thousand eighty  
12 hours of instruction requirement during the calendar year as if  
13 the school district or accredited nonpublic school started on  
14 August 23, except for any days that may be added to the school  
15 calendar due to inclement weather.

16 c. An alternate school start date fund is established as a  
17 separate fund in the state treasury under the control of and  
18 administered by the department of education. The department  
19 shall distribute the moneys in the fund to each school district  
20 and accredited nonpublic school whose school calendar began after  
21 Labor Day on a pro rata basis.

22 d. The moneys provided to a school district pursuant to  
23 paragraph "c" shall be deposited into the general fund of the  
24 school district and shall be considered miscellaneous income as  
25 defined in section 257.2. However, such moneys shall not be  
26 included in district cost.

27 e. The department of education shall adopt rules pursuant to  
28 chapter 17A to administer this subsection.

29 Sec. 2. Section 423A.5A, Code 2025, is amended by adding the  
30 following new subsection:

31 NEW SUBSECTION. 7. The department shall remit the  
32 state-imposed tax collected from August 23 through Labor Day of  
33 any year to the alternate school start date fund established in  
34 section 279.10.

35

EXPLANATION

H.F. 222

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

3       This bill allocates hotel and motel taxes to schools that  
4 begin the school calendar year after Labor Day.

5       The bill provides that a school district or accredited  
6 nonpublic school may move the school start date to after Labor  
7 Day. The school calendar of the school district or accredited  
8 nonpublic school must satisfy the day and hour requirement under  
9 Code section 279.10(1).

10       The bill provides that if the school district or accredited  
11 nonpublic school has set the hours of required attendance, the  
12 school district or accredited nonpublic school shall fulfill the  
13 1,080 hours of instruction requirement during the calendar year  
14 as if the year started on August 23, except for any days that may  
15 be added to the school calendar due to inclement weather.

16       The bill requires the department of revenue to remit the  
17 state-imposed hotel and motel tax collected from August 23  
18 through Labor Day of any year to the alternate school start date  
19 fund established in the bill.

20       The bill creates an alternate school start date fund as a  
21 separate fund in the state treasury. The fund shall be under  
22 the control of and administered by the department of education  
23 and shall be used to provide support to a school district or  
24 accredited nonpublic school whose school calendar began after  
25 Labor Day. The moneys in the fund shall be allocated to each  
26 school district and accredited nonpublic school on a pro rata  
27 basis.

28       The moneys provided to a school district pursuant to the bill  
29 shall be deposited into the general fund of the school district  
30 and shall be considered miscellaneous income as defined in Code  
31 section 257.2. However, the bill specifies that such moneys  
32 shall not be included in district cost.