

**House File 2684 - Introduced**

HOUSE FILE 2684  
BY COMMITTEE ON EDUCATION

(SUCCESSOR TO HF 2393)

**A BILL FOR**

1 An Act permitting school districts to use certain categorical  
2 funds generated from pupils participating in the education  
3 savings account program for any school general fund purpose.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 257.10, subsection 9, paragraph d, Code  
2 2026, is amended to read as follows:

3 d. For the budget year beginning July 1, 2010, and succeeding  
4 budget years, the use of the funds calculated under this  
5 subsection or available for use as provided in subsection  
6 10, paragraph "d", subsection 12, paragraph "d", or section  
7 257.46, subsection 3, shall be distributed to teachers pursuant  
8 to section 284.3A and shall comply with the requirements of  
9 chapter 284 related to such distribution under section 284.3A.  
10 However, for budget years beginning on or after July 1, 2026,  
11 amounts calculated under this subsection that are attributable  
12 to resident pupils participating in the education savings account  
13 program under section 257.11B may be used for any school general  
14 fund purpose.

15 Sec. 2. Section 257.10, subsection 10, paragraph d, Code  
16 2026, is amended to read as follows:

17 d. The use of the funds calculated under this subsection and  
18 any amount designated for professional development purposes from  
19 the school district's flexibility account under section 298A.2,  
20 subsection 2, shall comply with the requirements of chapter 284.  
21 However, for budget years beginning on or after July 1, 2026,  
22 amounts calculated under this subsection that are attributable  
23 to resident pupils participating in the education savings account  
24 program under section 257.11B may be used for any school general  
25 fund purpose. If all professional development requirements of  
26 chapter 284 are met and funds received under this subsection  
27 remain unexpended and unobligated at the end of a fiscal year  
28 beginning on or after July 1, 2017, the school district may  
29 transfer all or a portion of such unexpended and unobligated  
30 funds for deposit in the school district's flexibility account  
31 established under section 298A.2, subsection 2. At the end of  
32 a fiscal year beginning on or after July 1, 2022, the school  
33 district may use all or a portion of funds under this subsection  
34 for the purposes authorized under subsection 9, paragraph "d".  
35 At the end of a fiscal year beginning on or after July 1, 2024,

1 the school district may use all or a portion of funds under this  
2 subsection for any trainings required as a condition for a school  
3 employee to carry a weapon at the school during school hours.

4 Sec. 3. Section 257.10, subsection 12, paragraph d, Code  
5 2026, is amended to read as follows:

6 d. Except as otherwise allowed under this paragraph, for  
7 the budget year beginning July 1, 2014, and succeeding budget  
8 years, the use of the funds calculated under this subsection  
9 shall comply with the requirements of chapter 284 and shall be  
10 distributed to teachers pursuant to section 284.15. The funds  
11 shall be used only to increase the payment for a teacher assigned  
12 to a leadership role pursuant to a framework or comparable  
13 system approved pursuant to section 284.15; to increase the  
14 percentages of teachers assigned to leadership roles; to increase  
15 the minimum teacher starting salary to the amount provided in  
16 section 284.15, subsection 2, paragraph "a", subparagraph (1); to  
17 cover the costs for the time mentor and lead teachers are not  
18 providing instruction to students in a classroom; for coverage  
19 of a classroom when an initial or career teacher is observing  
20 or co-teaching with a teacher assigned to a leadership role; for  
21 professional development time to learn best practices associated  
22 with the career pathways leadership process; and for other costs  
23 associated with a framework or comparable system approved by  
24 the department of education under section 284.15 with the goals  
25 of improving instruction and elevating the quality of teaching  
26 and student learning. However, for budget years beginning on  
27 or after July 1, 2026, amounts calculated under this subsection  
28 that are attributable to resident pupils participating in the  
29 education savings account program under section 257.11B may be  
30 used for any school general fund purpose. If all requirements  
31 for the school district for the use of funds calculated under  
32 this subsection are met and funds received under this subsection  
33 remain unexpended and unobligated at the end of a fiscal year  
34 beginning on or after July 1, 2020, the school district may  
35 transfer all or a portion of such unexpended and unobligated

1 funds for deposit in the school district's flexibility account  
2 established under section 298A.2, subsection 2. At the end of a  
3 fiscal year beginning on or after July 1, 2022, school districts  
4 may use all or a portion of funds under this subsection for  
5 the purposes authorized under subsection 9, paragraph "d", and,  
6 notwithstanding any provision of law to the contrary, school  
7 districts shall not be required to participate in or comply with  
8 section 284.15 in order to continue to receive funding under this  
9 subsection.

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EXPLANATION

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The inclusion of this explanation does not constitute agreement with

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the explanation's substance by the members of the general assembly.

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This bill permits school districts to use funds generated  
14 for the teacher salary supplement, professional development  
15 supplement, and the teacher leadership supplement from pupils  
16 participating in the education savings account program for any  
17 school general fund purpose.

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The bill applies to school budget years beginning on or after  
19 July 1, 2026.