

**Senate File 204 - Introduced**

SENATE FILE 204  
BY PIKE, GUTH, SALMON, and  
CAMPBELL

(COMPANION TO HF 88 BY GUSTOFF)

**A BILL FOR**

1 An Act relating to education, including by modifying provisions  
2 related to private instruction, world language instruction,  
3 dual enrollment, and the tuition and textbook tax credit,  
4 and including effective date, applicability, and retroactive  
5 applicability provisions.

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

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DIVISION I

PRIVATE INSTRUCTION

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Section 1. Section 299.4, subsection 1, Code 2025, is amended to read as follows:

1. The parent, guardian, or legal custodian of a child who is of compulsory attendance age, who places the child under competent private instruction under section 299A.2, not in an accredited school or a home school assistance program operated by a school district or accredited nonpublic school, shall furnish a report in duplicate on forms provided by the public school district, to the district by September 1 of the school year in which the child will be under competent private instruction. The secretary shall retain and file one copy and forward the other copy to the district's area education agency. The report shall state the name and age of the child, the period of time during which the child ~~has been or~~ will be under competent private instruction for the year, an outline of the course of study, or texts that will be used, and the name and address of the instructor. ~~The parent, guardian, or legal custodian of a child, who is placing the child under competent private instruction for the first time, shall also provide the district with evidence that the child has had the immunizations required under section 139A.8, and, if the child is elementary school age, a blood lead test in accordance with section 135.105D. The term "outline of course of study" shall include subjects covered, lesson plans, and time spent on the areas of study.~~

Sec. 2. Section 299A.1, subsection 2, paragraph b, Code 2025, is amended to read as follows:

b. "Independent private instruction" means private instruction that meets the following criteria:

- (1) Is not accredited.
- ~~(2) Enrolls not more than four unrelated students.~~
- ~~(3) Does not charge tuition, fees, or other remuneration for instruction.~~
- ~~(4)~~ (2) Provides private or religious-based instruction as

1 its primary purpose.

2 ~~(5)~~ (3) Provides enrolled students in all grade levels with  
3 instruction in mathematics, reading, and language arts, ~~science,~~  
4 ~~and social studies.~~

5 (4) Provides students in grades six through twelve with  
6 instruction in science and social studies.

7 ~~(6)~~ (5) Provides, upon written request from the  
8 superintendent of the school district in which the independent  
9 private instruction is provided, or from the director of  
10 the department of education, a report identifying the primary  
11 instructor, location, name of the authority responsible for the  
12 independent private instruction, and the names of the students  
13 enrolled receiving the instruction, who need not be related to  
14 the primary instructor.

15 ~~(7)~~ (6) Is not a nonpublic school and does not provide  
16 competent private instruction as defined in this subsection.

17 ~~(8)~~ (7) Is exempt from all state statutes and administrative  
18 rules applicable to a school, a school board, or a school  
19 district, except as otherwise provided in chapter 299 and this  
20 chapter.

21 Sec. 3. Section 299A.8, subsection 1, Code 2025, is amended  
22 to read as follows:

23 1. If a parent, guardian, or legal custodian of a school-age  
24 child who is receiving competent private instruction under this  
25 chapter submits a request, the child shall also be registered  
26 in a public school for dual enrollment purposes. If the child  
27 is enrolled in a public school district for dual enrollment  
28 purposes, the child shall be permitted to participate in any  
29 academic activities in the district and shall also be permitted  
30 to participate on the same basis as public school children  
31 in any extracurricular activities available to children in the  
32 child's grade or group. Dual enrollment of a child solely for  
33 purposes of accessing the annual achievement evaluation shall not  
34 constitute a dual enrollment purpose. A child who is enrolled  
35 in a public school for dual enrollment purposes may receive any

1 amount of instruction by way of the public school's academic  
2 programs, including offerings pursuant to chapter 261E.

3 Sec. 4. NEW SECTION. **299A.13 Diplomas and credentials.**

4 1. A diploma or credential issued by a person who administers  
5 a program of secondary education under competent private  
6 instruction or independent private instruction pursuant to  
7 this chapter shall be deemed sufficient to demonstrate for  
8 all purposes that the recipient has completed the program of  
9 secondary education and has attained the equivalent of a high  
10 school diploma.

11 2. The state, a political subdivision of the state, a  
12 community college, an institution of higher education under the  
13 control of the state board of regents, or an accredited private  
14 institution as defined in section 256.183, shall not discriminate  
15 against any individual based on the source of the individual's  
16 diploma or credential and shall treat a diploma or credential  
17 awarded for completion of a program of secondary education under  
18 competent private instruction or independent private instruction  
19 the same as a high school diploma awarded by a school district or  
20 accredited nonpublic school.

21 Sec. 5. NEW SECTION. **299A.14 Verification of enrollment.**

22 The parent, guardian, or legal custodian of a child of  
23 compulsory attendance age shall have the authority to execute any  
24 document required by law to verify any of the following:

25 1. The placement of a child under competent private  
26 instruction or independent private instruction.

27 2. The child's full-time or part-time status in competent  
28 private instruction or independent private instruction.

29 3. The grades the child has obtained in competent private  
30 instruction or independent private instruction.

31 4. Any other required educational information.

32 Sec. 6. EFFECTIVE DATE. The following, being deemed of  
33 immediate importance, take effect upon enactment:

34 1. The section of this division of this Act enacting section  
35 299A.13.

1 2. The section of this division of this Act enacting section  
2 299A.14.

3 Sec. 7. APPLICABILITY. The following applies to any diplomas  
4 or credentials issued before, on, or after the effective date of  
5 this division of this Act:

6 The section of this division of this Act enacting section  
7 299A.13.

8 DIVISION II

9 WORLD LANGUAGE INSTRUCTION

10 Sec. 8. Section 256.11, subsection 5, paragraph f, Code 2025,  
11 is amended to read as follows:

12 *f.* Two sequential units of one world language, which may  
13 include American sign language. The world language instruction  
14 shall not alter the world language to incorporate gender-neutral  
15 language if the world language being offered and taught utilizes  
16 a grammatical gender system.

17 Sec. 9. Section 256E.7, subsection 2, paragraph g, Code 2025,  
18 is amended by adding the following new subparagraph:

19 NEW SUBPARAGRAPH. (3) The educational standards established  
20 in section 256.11, subsection 5, paragraph "f", related to the  
21 prohibition against incorporating gender-neutral language into  
22 world language instruction if the world language being taught  
23 utilizes a grammatical gender system.

24 Sec. 10. Section 256F.4, subsection 2, Code 2025, is amended  
25 by adding the following new paragraph:

26 NEW PARAGRAPH. *r.* Be subject to and comply with the  
27 requirements of section 256.11, subsection 5, paragraph "f",  
28 relating to the prohibition against incorporating gender-neutral  
29 language into world language instruction if the world language  
30 being taught utilizes a grammatical gender system in the same  
31 manner as a school district.

32 DIVISION III

33 TUITION AND TEXTBOOK TAX CREDIT

34 Sec. 11. Section 422.12, subsection 2, paragraph b, Code  
35 2025, is amended to read as follows:



1 legal custodian who places the child under competent private  
2 instruction to furnish a report to the school district of  
3 residence by September 1 of the school year in which the child  
4 will be under competent private instruction that includes an  
5 outline of course of study, among other requirements. An outline  
6 of course of study must include subjects covered, lesson plans,  
7 and time spent on the areas of study. The bill requires this  
8 report to state the name and age of the child, the period of  
9 time during which the child will be under competent private  
10 instruction for the year, an outline of the course of study  
11 or texts that will be used, and the name and address of the  
12 instructor. The bill strikes the definition of "outline of  
13 course of study".

14 Current law provides that independent private instruction is  
15 private instruction that, among other criteria, enrolls not more  
16 than four unrelated students and does not charge tuition or fees  
17 for instruction. The bill strikes these provisions.

18 The bill provides that independent private instruction is  
19 required to provide students in all grade levels with instruction  
20 in mathematics, reading, and language arts, and is required to  
21 provide students in grades 6 through 12 with instruction in  
22 science and social studies. The bill also provides that the  
23 students receiving independent private instruction need not be  
24 related to the primary instructor.

25 Pursuant to administrative rule adopted by the department  
26 of education, a child under dual enrollment must receive at  
27 least one-quarter of the child's instruction by way of competent  
28 private instruction and no more than three-quarters by way of  
29 a school district's academic programs. The bill renders the  
30 department's administrative rule void by providing that a child  
31 who is enrolled in a school district for dual enrollment purposes  
32 may receive any amount of instruction by way of the school  
33 district's academic programs, including offerings pursuant to  
34 Code chapter 261E (senior year plus program).

35 The bill provides that a diploma or credential issued by a

1 person who administers a program of secondary education under  
2 competent private instruction or independent private instruction  
3 pursuant to Code chapter 299A (private instruction) shall  
4 be deemed sufficient to demonstrate that the recipient has  
5 completed the program of secondary education and has attained the  
6 equivalent of a high school diploma. This provision takes effect  
7 upon enactment and applies to any diplomas or credentials issued  
8 before, on, or after the new Code section's effective date.

9 The bill prohibits the state, a political subdivision of the  
10 state, a community college, institutions of higher education  
11 under the control of the state board of regents, or an accredited  
12 private institution from discriminating against any individual  
13 based on the source of the individual's diploma or credential  
14 and shall treat a diploma or credential awarded for completion  
15 of a program of secondary education under competent private  
16 instruction or independent private instruction the same as a  
17 high school diploma awarded by a school district or accredited  
18 nonpublic school. This provision takes effect upon enactment  
19 and applies to any diplomas or credentials issued before, on, or  
20 after the new Code section's effective date.

21 The bill provides that the parent, guardian, or legal  
22 custodian of a child of compulsory attendance age shall have  
23 the authority to execute any document required by law to verify  
24 the placement of a child under competent private instruction  
25 or independent private instruction, the child's full-time or  
26 part-time status in competent private instruction or independent  
27 private instruction, the grades the child has obtained in  
28 competent private instruction or independent private instruction,  
29 or any other required educational information.

30 DIVISION II — WORLD LANGUAGE INSTRUCTION. The bill modifies  
31 provisions related to world language instruction in grades 9  
32 through 12 in school districts, accredited nonpublic schools,  
33 charter schools, and innovation zone schools by prohibiting the  
34 incorporation of gender-neutral language when the world language  
35 being taught utilizes a grammatical gender system.

1        DIVISION III — TUITION AND TEXTBOOK TAX CREDIT.     Current  
2 law establishes a tuition credit equal to 25 percent of the  
3 first \$2,000 which the taxpayer has paid to others for each  
4 dependent in grades kindergarten through 12, for tuition and  
5 textbooks of each dependent who is receiving private instruction  
6 or who is attending an elementary or secondary school situated in  
7 Iowa, which school is accredited or approved under Code section  
8 256.11, which is not operated for profit, and which adheres to  
9 the provisions of the federal Civil Rights Act of 1964 and Code  
10 chapter 216 (Iowa civil rights Act of 1965). The bill increases  
11 the amount of this tax credit to 50 percent of the first \$2,000.  
12 The division applies retroactively to January 1, 2025, for tax  
13 years beginning on or after that date.

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