

Senate File 660 - Introduced

SENATE FILE 660
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 1240)

A BILL FOR

1 An Act making appropriations from the sports wagering receipts
2 fund, and including effective date provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. SPORTS WAGERING RECEIPTS FUND — DEPARTMENT OF
2 EDUCATION — EDUCATION SUPPORT PERSONNEL SALARY SUPPLEMENT — FY
3 2025-2026.

4 1. There is appropriated from the sports wagering receipts
5 fund created in section 8.57I to the department of education for
6 the fiscal year beginning July 1, 2025, and ending June 30, 2026,
7 the following amount, or so much thereof as is necessary, to be
8 used for the purposes designated:

9 To supplement education support personnel compensation:
10 \$ 14,000,000

11 2. Moneys appropriated in this section are miscellaneous
12 income as defined in section 257.2 and shall not be included in
13 any computation of district cost under chapter 257 for any budget
14 year.

15 3. Moneys appropriated in this section shall be used to
16 provide a funding supplement to each school district during the
17 fiscal year beginning July 1, 2025, to supplement education
18 support personnel compensation.

19 4. In order to receive the funding supplement, a school
20 district shall first report to the department of education on or
21 before July 1, 2025, the number of education support personnel
22 employed by the school district, including all other information
23 related to such personnel required by the department of
24 education. Each school district's funding supplement amount
25 shall be equal to \$14,000,000 multiplied by the quotient of the
26 school district's budget enrollment for the budget year beginning
27 July 1, 2024, divided by the statewide total budget enrollment
28 for the budget year beginning July 1, 2024.

29 5. For purposes of this section, "education support
30 personnel" means regular and part-time employees of a school
31 district who are not salaried.

32 6. The payment of funding supplement amounts under this
33 section shall be paid by the department of education at the same
34 time and in the same manner as foundation aid is paid under
35 section 257.16 for the fiscal year beginning July 1, 2025, and

1 may be included in the monthly payment of state aid under section
2 257.16, subsection 2.

3 Sec. 2. SPORTS WAGERING RECEIPTS FUND — DEPARTMENT OF
4 EDUCATION DIVISION OF SPECIAL EDUCATION — FY 2025-2026. There
5 is appropriated from the sports wagering receipts fund created in
6 section 8.57I to the department of education for the fiscal year
7 beginning July 1, 2025, and ending June 30, 2026, the following
8 amount, or so much thereof as is necessary, to be used for the
9 purposes designated:

10 For the division of special education, including general
11 supervision, oversight, compliance, employee salaries, support,
12 maintenance, and miscellaneous purposes within the area education
13 agency regions and the department of education main office:

14 \$ 5,000,000

15 Sec. 3. SPORTS WAGERING RECEIPTS FUND — DEPARTMENT OF PUBLIC
16 SAFETY — FY 2025-2026. There is appropriated from the sports
17 wagering receipts fund created in section 8.57I to the department
18 of public safety for the fiscal year beginning July 1, 2025, and
19 ending June 30, 2026, the following amount, or so much thereof as
20 is necessary, to be used for the purposes designated:

21 For deposit in the public safety equipment fund created in
22 section 80.48:

23 \$ 8,000,000

24 Sec. 4. EFFECTIVE DATE. The following, being deemed of
25 immediate importance, takes effect upon enactment:

26 The section of this Act appropriating moneys to the
27 department of education for an education support personnel salary
28 supplement.

29 EXPLANATION

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

32 Under current law, the sports wagering receipts fund receives
33 moneys from the internet fantasy sports contest tax (Code section
34 99E.6) and the sports wagering net receipts tax (Code section
35 99F.11(5)). This bill appropriates moneys from the fund for FY

1 2025-2026 for an education support personnel salary supplement,
2 the department of education's division of special education, and
3 the public safety equipment fund. The appropriation for an
4 education support personnel salary supplement takes effect upon
5 enactment because, in order to receive moneys, school districts
6 must first report to the department of education on or before
7 July 1, 2025.

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