

**NINETY-FIRST GENERAL ASSEMBLY
2026 REGULAR SESSION
DAILY
SENATE CLIP SHEET**

March 4, 2026

Clip Sheet Summary

Displays all amendments, fiscal notes, and conference committee reports for previous day.

Bill	Amendment	Action	Sponsor
SF 413	S-5052	Filed	RECEIVED FROM THE HOUSE
SF 2287	S-5053	Adopted	KEN ROZENBOOM
SF 2461	S-5054	Filed	KEN ROZENBOOM
HF 2501	S-5051	Adopted	KEN ROZENBOOM

Fiscal Notes

[SF 579](#) — [Local Civil Rights Commission](#) (LSB1493SV)

[SF 2005](#) — [Career and Technical Education Instructors, Operational Sharing](#) (LSB5224XS)

[SF 2035](#) — [Aggravated Eluding](#) (LSB5713XS)

[SF 2220](#) — [Gifted and Talented Programs](#) (LSB5496SV)

[SF 2231](#) — [Educational Programs, Eligibility of Sectarian Programs and Costs](#) (LSB5898SV)

[SF 2232](#) — [Regents Universities, General Education Requirements and Civic Proficiency](#) (LSB5245SV)

[SF 2385](#) — [Sale of Iowa Communications Network](#) (LSB5861SV)

[SF 2400](#) — [Assaults on Public Utility Workers](#) (LSB6661SV)

[SF 2403](#) — [School District Reorganization Incentives](#) (LSB6046SV)

[SF 2404](#) — [Special Schools, Pilot Program](#) (LSB5556SV)

HOUSE AMENDMENT TO
SENATE FILE 413

S-5052

- 1 Amend Senate File 413, as passed by the Senate, as follows:
- 2 1. Page 1, line 1, by striking <2025> and inserting <2026>
- 3 2. Page 1, line 8, by striking <2025> and inserting <2026>
- 4 3. Page 1, line 10, by striking <nine> and inserting <~~nine~~
- 5 six>
- 6 4. Page 1, line 14, after <year.> by inserting <A board of
- 7 directors may be required to hold additional regular meetings
- 8 as deemed necessary by the superintendent.>
- 9 5. Page 1, after line 20 by inserting:
- 10 <Sec. ____ . Section 524.802A, subsection 2, Code 2026, is
- 11 amended by striking the subsection.
- 12 Sec. ____ . Section 524.802A, subsection 4, Code 2026, is
- 13 amended to read as follows:
- 14 4. The superintendent may adopt rules pursuant to chapter
- 15 17A to implement the provisions of this section, including
- 16 but not limited to ~~application procedures~~, identifying the
- 17 systems, processes, and technologies a state bank must maintain
- 18 in order to engage in certain new or innovative electronic
- 19 activities, ~~and determining that additional new or innovative~~
- 20 ~~electronic activities are authorized for state banks without~~
- 21 ~~prior approval.~~>
- 22 6. Title page, by striking line 2 and inserting <the board
- 23 of directors of a state bank, and electronic activities of a
- 24 state bank.>
- 25 7. By renumbering as necessary.

S-5052 FILED MARCH 3, 2026

SENATE FILE 2287

S-5053

1 Amend Senate File 2287 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <DIVISION I

5 ELECTION MISCONDUCT — INVESTIGATION

6 Section 1. Section 39A.1, Code 2026, is amended by adding
7 the following new subsection:

8 NEW SUBSECTION. 2A. For purposes of this chapter, "*election*
9 *day*" includes any day on which voting takes place in person,
10 including pursuant to section 53.10 or 53.11.

11 Sec. 2. NEW SECTION. 39A.8 Investigation of election
12 officials — notification.

13 A law enforcement agency or other entity of the state
14 or a political subdivision of the state that conducts an
15 investigation of an election, the actions of election
16 officials, or election misconduct shall immediately notify the
17 state commissioner, except that the governor shall immediately
18 be notified of an investigation of the state commissioner.

19 DIVISION II

20 CANCELLATION OF VOTER REGISTRATION

21 Sec. 3. Section 48A.30, subsection 1, Code 2026, is amended
22 by adding the following new paragraph:

23 NEW PARAGRAPH. *i.* The registration has been designated
24 as incomplete, pending, or unconfirmed pursuant to section
25 48A.37, subsection 2, for ninety days, and the commissioner has
26 been unable to contact the registrant, or the registrant has
27 failed to submit sufficient information to complete, verify,
28 or correct the defect in the registration following contact by
29 the commissioner.

30 DIVISION III

31 ELECTION RECOUNTS — PUBLIC MEASURES

32 Sec. 4. Section 50.49, subsections 1 and 2, Code 2026, are
33 amended to read as follows:

34 1. A recount for any public measure shall be ordered by the
35 board of canvassers if a petition requesting a recount is filed

1 with the state commissioner for a public measure voted on by
2 the electors of the entire state, or the county commissioner
3 for all other public measures, not later than three days after
4 the completion of the canvass of votes for the election at
5 which the question appeared on the ballot and the abstracts
6 prepared pursuant to section 50.24 indicate that the difference
7 between the affirmative and negative votes cast on the public
8 measure is less than fifteen hundredths of one percent for a
9 public measure voted on by the electors of the entire state,
10 or less than either one percent or fifty votes, whichever is
11 lesser, for all other public measures. For a public measure
12 that is not voted on by the electors of the entire state and
13 that requires the affirmative vote of at least sixty percent of
14 the votes cast on the public measure, the abstracts prepared
15 pursuant to section 50.24 must indicate that the difference
16 between passage and defeat of the public measure is less than
17 either one percent or fifty votes, whichever is lesser. The
18 petition shall be signed by the greater of not less than ten
19 eligible electors or a number of eligible electors equaling
20 one percent of the total number of votes cast upon the public
21 measure. Each petitioner must be a person who was entitled to
22 vote on the public measure in question or would have been so
23 entitled if registered to vote.

24 2. The recount shall be conducted by a board which shall
25 consist of: the commissioner and the commissioner's staff,
26 which may include persons employed by the commissioner to tally
27 ballots during the election.

28 ~~a. A designee named in the petition requesting the recount.~~

29 ~~b. A designee named by the commissioner at or before the~~
30 ~~time the board is required to convene.~~

31 ~~c. A person chosen jointly by the members designated under~~
32 ~~paragraphs "a" and "b".~~

33 Sec. 5. Section 50.49, subsection 3, Code 2026, is amended
34 to read as follows:

35 3. The commissioner shall convene the persons designated

1 under subsection 2, paragraphs "a" and "b", not later than 9:00
2 a.m. on the seventh day following the canvass of the election
3 in question. ~~If those two members cannot agree on the third~~
4 ~~member by 8:00 a.m. on the ninth day following the canvass,~~
5 ~~they shall immediately notify the chief judge of the judicial~~
6 ~~district in which the canvass is occurring, who shall appoint~~
7 ~~the third member not later than 5:00 p.m. on the eleventh day~~
8 ~~following the canvass.~~

9

DIVISION IV

10

ELECTION SECURITY

11 Sec. 6. Section 52.5, subsection 2, Code 2026, is amended
12 to read as follows:

13 2. The state commissioner shall formulate, with the advice
14 and assistance of the examiners, and adopt rules governing the
15 testing and examination of any optical scan voting system by
16 the board of examiners. The rules shall prescribe the method
17 to be used in determining whether the system is suitable for
18 use within the state and performance standards for voting
19 equipment in use within the state. The rules shall provide
20 that all optical scan voting systems approved for use by the
21 examiners after April 9, 2003, shall meet voting systems
22 performance and test standards, as adopted by the ~~federal~~
23 United States election assistance commission on April 30,
24 2002, and as deemed adopted by the federal Help America Vote
25 Act, Pub. L. No. 107-252, §222 116 Stat. 1666. The rules
26 shall include standards for determining when recertification
27 is necessary following modifications to the equipment or to
28 the programs used in tabulating votes, and a procedure for
29 rescinding certification if a system is found not to comply
30 with performance standards adopted by the state commissioner.

31 Sec. 7. NEW SECTION. 52.39 Election equipment — physical
32 security.

33 Election equipment, including election equipment not
34 currently in use, shall be secured by a tamper-evident seal at
35 all times.

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DIVISION V

SPECIAL PRECINCT ELECTION BOARD

Sec. 8. Section 53.23, subsection 3, paragraph a, Code 2026, is amended to read as follows:

a. The commissioner shall set a convening time for the board of no later than 9:00 a.m. on election day for a general election or a statewide special election, allowing a reasonable amount of time to complete counting all absentee ballots by 10:00 p.m. on election day.

DIVISION VI

LOCAL ELECTION FILINGS

Sec. 9. Section 44.8, subsection 1, Code 2026, is amended to read as follows:

1. ~~Objections filed with the city clerk commissioner pursuant to section 277.5 or 362.4 or with the commissioner for an elective city office shall be considered by the mayor and clerk and one member of the council chosen by the council by ballot, and a majority decision shall be final as provided in section 44.7, except as otherwise provided in this section. However, if the objection is to the certificate of nomination of either of those city officials, that official shall not pass upon the objection, but the official's place shall be filled by a member of the council against whom no such objection exists, chosen as above provided.~~

Sec. 10. Section 44.9, subsections 2, 3, and 5, Code 2026, are amended to read as follows:

2. In the office of the appropriate commissioner, at least seventy-four days before the date of the election, except as otherwise provided in subsection 3, 5, or 6.

3. In the office of the appropriate ~~school board secretary~~ commissioner in case of a regularly scheduled school election, at least forty-two days before the day of a ~~regularly scheduled school~~ election.

5. In the office of the appropriate commissioner ~~or school board secretary~~ in case of a special election to

1 fill vacancies, at least twenty-five days before the day of
2 election.

3 Sec. 11. Section 44.11, Code 2026, is amended to read as
4 follows:

5 **44.11 Vacancies filled.**

6 If a candidate named under this chapter withdraws or dies
7 before the deadline established in section 44.9, declines
8 a nomination, or if a certificate of nomination is held
9 insufficient or inoperative by the officer with whom it
10 is required to be filed, or in case any objection made to
11 a certificate of nomination, or to the eligibility of any
12 candidate named in the certificate, is sustained by the board
13 appointed to determine such questions, the vacancy or vacancies
14 may be filled by the convention, or caucus, or in such manner
15 as such convention or caucus has previously provided. The
16 vacancy or vacancies shall be filled not less than seventy-six
17 days before the election in the case of nominations required to
18 be filed with the state commissioner, not less than sixty-nine
19 days before the election in the case of nominations required to
20 be filed with the commissioner, not less than forty-two days
21 before the election in the case of nominations required to be
22 ~~filed in the office of the school board secretary~~ with the
23 commissioner for school elections, and not less than forty-two
24 days before the election in the case of nominations required to
25 be filed with the commissioner for city elections.

26 Sec. 12. Section 275.25, subsection 1, paragraph b, Code
27 2026, is amended to read as follows:

28 *b.* The election shall be conducted as provided in section
29 277.3, and nomination petitions shall be filed pursuant to
30 section 277.4, except as otherwise provided in this subsection.
31 Nomination petitions shall be filed with the ~~secretary of the~~
32 ~~board of the existing school district in which the candidate~~
33 ~~resides~~ county commissioner of elections described in paragraph
34 "a" not less than twenty-eight days before the date set for the
35 special school election. The ~~secretary of the board~~ county

1 commissioner of elections, or the ~~secretary's~~ commissioner's
2 designee, shall be present in the ~~secretary's~~ commissioner's
3 office until 5:00 p.m. on the final day to file the nomination
4 papers. ~~The nomination papers shall be delivered to the~~
5 ~~commissioner no later than 5:00 p.m. on the twenty-seventh day~~
6 ~~before the election.~~

7 Sec. 13. Section 277.4, subsections 1, 3, and 4, Code 2026,
8 are amended to read as follows:

9 1. Nomination papers for all candidates for election
10 to office in each school district shall be filed with the
11 ~~secretary of the school board~~ county commissioner of elections
12 not more than seventy-one days nor less than forty-seven days
13 before the election. Nomination petitions shall be filed
14 not later than 5:00 p.m. on the last day for filing. ~~If the~~
15 ~~school board secretary is not readily available during normal~~
16 ~~office hours, the secretary may designate a full-time employee~~
17 ~~of the school district who is ordinarily available to accept~~
18 ~~nomination papers under this section.~~ On the final date for
19 filing nomination papers, the office of the ~~school secretary~~
20 county commissioner of elections shall remain open until 5:00
21 p.m.

22 3. ~~The secretary of the school board~~ county commissioner
23 of elections shall accept the petition for filing if on its
24 face it appears to have the requisite number of signatures
25 and if it is timely filed. ~~The secretary of the school board~~
26 county commissioner of elections shall note upon each petition
27 and affidavit accepted for filing the date and time that the
28 petition was filed. The secretary of the school board shall
29 deliver ~~all nomination petitions, together with~~ the complete
30 text of any public measure being submitted by the board to the
31 electorate, to the county commissioner of elections on the day
32 following the last day on which nomination petitions can be
33 filed, and not later than 12:00 noon on that day.

34 4. Any person on whose behalf nomination petitions have been
35 filed under this section may withdraw as a candidate by filing

1 a signed statement to that effect with the ~~secretary~~ county
2 commissioner of elections consistent with section 44.9.

3 Sec. 14. Section 277.5, Code 2026, is amended to read as
4 follows:

5 **277.5 Objections to nominations.**

6 1. Objections to the legal sufficiency of a nomination
7 petition or to the eligibility of a candidate may be filed by
8 any person who would have the right to vote for a candidate for
9 the office in question. The objection must be filed with the
10 ~~secretary of the school board~~ county commissioner of elections
11 at least forty-two days before the day of the school election.

12 When objections are filed, notice shall forthwith be given to
13 the candidate affected, addressed to the candidate's place
14 of residence as given on the candidate's affidavit, stating
15 that objections have been made to the legal sufficiency of
16 the petition or to the eligibility of the candidate, and also
17 stating the time and place the objections will be considered.

18 2. Objections shall be considered not later than two working
19 days following the receipt of the objections ~~by the president~~
20 ~~of the school board, the secretary of the school board, and~~
21 ~~one additional member of the school board chosen by ballot.~~
22 ~~If objections have been filed to the nominations of either of~~
23 ~~those school officials, that official shall not pass on the~~
24 ~~objection. The official's place shall be filled by a member~~
25 ~~of the school board against whom no objection exists. The~~
26 ~~replacement shall be chosen by ballot~~ as provided in section
27 44.7.

28 Sec. 15. Section 279.6, subsection 1, paragraph b,
29 subparagraph (1), Code 2026, is amended to read as follows:

30 (1) If within fourteen days after publication of a notice
31 required pursuant to paragraph "a" for a vacancy that occurs
32 more than one hundred eighty days before the next regular
33 school election, or after the filing period closes pursuant
34 to section 277.4, subsection 1, for the next regular school
35 election, there is filed with the ~~secretary of the school~~

1 ~~board~~ county commissioner of elections a petition requesting a
2 special election to fill the vacancy, an appointment to fill
3 the vacancy is temporary until a successor is elected and
4 qualified, and the board shall call a special election pursuant
5 to section 279.7, to fill the vacancy for the remaining balance
6 of the unexpired term.

7 Sec. 16. Section 279.6, subsection 2, Code 2026, is amended
8 to read as follows:

9 2. A vacancy shall be filled at the next regular school
10 election if a member of a school board resigns from the
11 board not later than forty-five days before the election
12 and the notice of resignation specifies an effective date
13 at the beginning of the next term of office for elective
14 school officials. The president of the board shall declare
15 the office vacant as of the date of the next organizational
16 meeting. Nomination papers shall be ~~received~~ filed with the
17 county commissioner of elections for the unexpired term of
18 the resigning member. The person elected at the next regular
19 school election to fill the vacancy shall take office at the
20 same time and place as the other elected school board members.

21 Sec. 17. Section 362.4, subsection 3, Code 2026, is amended
22 to read as follows:

23 3. Petitions which have been accepted for filing are
24 valid unless written objections are filed with the ~~city clerk~~
25 commissioner within five working days after the petition is
26 received. The objection process in section 44.8 shall be
27 followed.

28 Sec. 18. Section 376.4, subsections 1, 3, 4, 5, and 6, Code
29 2026, are amended to read as follows:

30 1. a. An eligible elector of a city may become a candidate
31 for an elective city office by filing with the county
32 commissioner of elections responsible under section 47.2
33 for conducting elections held for the city a valid petition
34 requesting that the elector's name be placed on the ballot for
35 that office, ~~or by filing a valid petition with the designated~~

1 ~~city clerk~~. The petition must be filed not more than
2 seventy-one days and not less than forty-seven days before the
3 date of the election, and must be signed by eligible electors
4 equal in number to at least two percent of those who voted to
5 fill the same office at the last regular city election, but not
6 less than ten persons. However, for those cities which may be
7 required to hold a primary election, the petition must be filed
8 not more than eighty-five days and not less than sixty-eight
9 days before the date of the regular city election. Nomination
10 petitions shall be filed not later than 5:00 p.m. on the last
11 day for filing.

12 *b.* The petitioners for an individual seeking election from
13 a ward must be residents of the ward at the time of signing the
14 petition. An individual is not eligible for election from a
15 ward unless the individual is a resident of the ward at the
16 time the individual files the petition and at the time of
17 election.

18 ~~*c.* The county commissioner may designate the city clerk of~~
19 ~~a city to receive nomination papers for elective city offices.~~
20 ~~If so designated, the city clerk shall have all the duties of~~
21 ~~the county commissioner provided in this section.~~

22 3. On the final date for filing nomination papers the office
23 of the county commissioner ~~and the office of the city clerk~~
24 ~~designated pursuant to subsection 1~~ shall remain open until
25 5:00 p.m.

26 4. The county commissioner ~~or the city clerk designated~~
27 ~~pursuant to subsection 1~~ shall review each petition and
28 affidavit of candidacy for completeness following the standards
29 in section 45.5 and shall accept the petition for filing
30 if on its face it appears to have the requisite number of
31 signatures and if it is timely filed. The county commissioner
32 ~~or the designated city clerk~~ shall note upon each petition and
33 affidavit accepted for filing the date and time that they were
34 filed. The county commissioner ~~or the designated city clerk~~
35 shall return any rejected nomination papers to the person on

1 whose behalf the nomination papers were filed.

2 5. Nomination papers filed with the county commissioner ~~or~~
3 ~~the city clerk designated pursuant to subsection 1~~ shall be
4 available for public inspection.

5 6. The city clerk shall deliver the text of any public
6 measure being submitted by the city council to the electorate
7 to the county commissioner of elections. ~~If the county~~
8 ~~commissioner has designated the city clerk to receive~~
9 ~~nomination papers for elective city offices pursuant to~~
10 ~~subsection 1, the city clerk shall deliver the nomination~~
11 ~~papers accepted for filing to the county commissioner.~~ The
12 text of any public measure and nomination papers required to
13 be delivered under this subsection shall be delivered no later
14 than the day after the last day on which nomination petitions
15 can be filed, and not later than 12:00 noon on that day.

16 Sec. 19. Section 376.10, Code 2026, is amended to read as
17 follows:

18 **376.10 Contest.**

19 A nomination or election to a city office may be contested in
20 the manner provided in chapter 62 for contesting elections to
21 county offices, except that a statement of intent to contest
22 must be filed with the ~~city clerk~~ county commissioner of
23 elections within ten days after the nomination or election.

24 Sec. 20. Section 376.11, subsections 1 and 2, Code 2026, are
25 amended to read as follows:

26 1. Write-in votes are permitted to be cast in all elections
27 for city offices. A person who receives a sufficient number of
28 write-in votes to be elected to a city office shall be declared
29 the winner of the election. If the result is a tie vote, lots
30 shall be drawn pursuant to section 50.44. If a person who was
31 elected by write-in votes chooses not to serve in that office,
32 the person shall submit a resignation in writing to the ~~city~~
33 ~~clerk~~ county commissioner of elections not later than 5:00 p.m.
34 on the tenth day following the canvass of the election. If a
35 person who was elected by write-in votes resigns at a later

1 time, the office shall be considered vacant at the end of the
2 term and the council shall fill the vacancy pursuant to the
3 provisions of section 372.13, subsection 2.

4 2. Except in cities where the council has chosen a runoff
5 election in lieu of a primary, following the resignation of
6 a person who was elected by write-in votes, the city clerk
7 shall notify the person who received the next highest number
8 of votes cast for the office that the person may assume the
9 office. If there is more than one person who received the
10 next highest number of votes cast for the office, lots shall
11 be drawn pursuant to section 50.44 to determine the person
12 who received the next highest number of votes. If the person
13 accepts the position, the person shall be considered the
14 duly elected officer unless, within ten days after the ~~clerk~~
15 county commissioner of elections has given notice, a petition
16 requesting a special election is filed by eligible electors of
17 the city equal in number to twenty-five percent of the number
18 of persons who voted for the office at the election. If the
19 person declines, the person shall do so in writing to the ~~city~~
20 ~~clerk~~ county commissioner of elections within ten days and the
21 office shall be considered vacant at the end of the term. The
22 vacancy shall be filled pursuant to the provisions of section
23 372.13, subsection 2. If the council chooses to appoint, the
24 appointment may be made before the end of the current term.

25 DIVISION VII

26 ABSENTEE BALLOT TRACKING

27 Sec. 21. Section 53.17A, subsection 4, Code 2026, is amended
28 to read as follows:

29 4. a. The state commissioner shall ~~by February 26,~~
30 ~~2024,~~ include on the state commissioner's internet site
31 an application through which a voter can track the voter's
32 absentee ballot request form and absentee ballot. The
33 application ~~shall~~ must provide all of the following
34 information:

35 ~~a-~~ (1) Whether the voter returned a ballot in person, by

1 mail, or by voting in person at a satellite location.

2 ~~b.~~ (2) The date the absentee ballot request form was
3 received by the county commissioner.

4 ~~c.~~ (3) The date the absentee ballot was mailed or given to
5 the voter.

6 ~~d.~~ (4) The date the absentee ballot was received by the
7 county commissioner.

8 ~~e.~~ (5) The date the county commissioner opened the outer
9 envelope.

10 ~~f.~~ (6) Whether there is a problem with the absentee ballot
11 request form or absentee ballot that requires correction by the
12 voter, along with instructions for the voter to contact the
13 county commissioner as soon as possible to resolve the issue.

14 b. The application must allow a voter to choose to receive
15 notification of changes in the status of the voter's absentee
16 ballot request form or absentee ballot by electronic mail, text
17 message, or other electronic means.

18 Sec. 22. EFFECTIVE DATE. This division of this Act takes
19 effect July 1, 2027.

20 DIVISION VIII

21 ABSENTEE BALLOTS — POSTAL SERVICE BARCODES

22 Sec. 23. Section 53.17A, subsection 2, Code 2026, is amended
23 to read as follows:

24 2. The state commissioner shall adopt rules regarding
25 the statewide implementation of a ~~postal service barcode~~
26 ~~and tracking information database~~ and the implementation of
27 a postal service barcode for absentee ballots requested or
28 returned pursuant to section 9E.6, 53.22, 53.39, 53.44, or
29 53.45, including procedures to be followed when usage of a
30 postal service barcode or the tracking information database
31 is negatively impacted. Each commissioner shall use a postal
32 service barcode and tracking information database consistent
33 with rules of the state commissioner. ~~Every commissioner shall~~
34 ~~send notice to the state commissioner and implement the use~~
35 ~~of a postal service barcode and tracking information database~~

1 ~~prior to October 1, 2020.~~

2 Sec. 24. Section 53.17A, subsection 3, paragraph a, Code
3 2026, is amended to read as follows:

4 a. An absentee ballot requested or returned pursuant to
5 section 9E.6, 53.22, 53.39, 53.44, or 53.45 and received after
6 the polls close on election day but prior to the official
7 canvass shall be counted if the commissioner determines that
8 the ballot entered the federal mail system by the deadline
9 specified in section 53.17 or 53.22. The date of entry of such
10 an absentee ballot into the federal mail system shall only be
11 verified as provided in paragraph "b".

12

DIVISION IX

13

VOTER IDENTIFICATION — ATTESTATION OF ANOTHER

14 Sec. 25. Section 49.78, subsections 4 and 5, Code 2026, are
15 amended by striking the subsections.

16 Sec. 26. Section 49.78, subsection 6, Code 2026, is amended
17 to read as follows:

18 6. A voter who is not otherwise disqualified from voting
19 and who has established identity under subsection ~~2~~ or 3, ~~or~~
20 ~~4~~ shall be furnished a ballot and be allowed to vote under
21 section 49.77.

22 Sec. 27. Section 49.81, subsection 2, Code 2026, is amended
23 to read as follows:

24 2. A prospective voter who is unable to establish
25 identity under section 49.78, subsection 2, paragraph "a", or
26 section 49.78, subsection 3 ~~or 4~~, shall be notified by the
27 appropriate precinct election official that the voter may cast
28 a provisional ballot. The voter shall mark the ballot and
29 immediately seal it in an envelope of the type prescribed by
30 subsection 5. The voter shall deliver the sealed envelope to a
31 precinct election official who shall deposit it in an envelope
32 marked "provisional ballots". The ballot shall be considered
33 as having been cast in the special precinct established by
34 section 53.20 for purposes of the postelection canvass.

35

DIVISION X

1 HOSPITAL BOARD OF TRUSTEES ELECTIONS

2 Sec. 28. HOSPITAL BOARD OF TRUSTEES ELECTIONS.

3 Notwithstanding section 347.9, for elections held pursuant
4 to section 347.9 in 2026, if there are seven trustees on the
5 board and five trustees are to be elected, the four elected who
6 receive the highest number of votes are elected for four-year
7 terms. The remaining trustee is elected for a two-year term.
8 In case of a tie, the county auditor shall determine by lot
9 which of the trustees with the lowest number of winning votes
10 shall serve the two-year term and thereafter their successor
11 shall be elected for regular terms as provided in section
12 347.9.

13 DIVISION XI

14 COUNTY OFFICERS — DUTIES

15 Sec. 29. Section 35B.10, subsection 2, Code 2026, is amended
16 to read as follows:

17 2. The county commission of veteran affairs shall prepare
18 ~~and file in the office of the county auditor~~ on or before the
19 thirtieth day of each January, April, July, and October a
20 report showing the case numbers of all recipients receiving
21 assistance under this chapter, together with the amount paid to
22 each during the preceding quarter. Each report ~~so filed~~ shall
23 be maintained as a permanent record to be used only for such
24 reports made under this chapter.

25 Sec. 30. Section 298.11, Code 2026, is amended to read as
26 follows:

27 **298.11 Apportionment of school funds.**

28 1. The county ~~auditor~~ treasurer shall, on the first
29 Monday in April and the first Monday in October of each year,
30 apportion the school tax, together with rents on unsold school
31 lands to which the county is entitled as shown in notice from
32 the director of the department of administrative services, and
33 all other moneys in the hands of the county treasurer belonging
34 in common to the schools of the county and not included in a
35 previous apportionment, among the corporations in the county

1 in the manner provided by law.

2 ~~2. The county auditor shall immediately notify the county~~
3 ~~treasurer of such apportionment and of the amount due thereby~~
4 ~~to each corporation.~~

5 ~~3.~~ 2. The county treasurer shall ~~thereupon~~ give notice
6 to the president of each corporation, and shall pay out
7 such apportionment moneys in the same manner that the county
8 treasurer is authorized to pay other school moneys to the
9 treasurers of the several school districts.

10 Sec. 31. Section 331.502, subsections 10, 11, 16, and 35,
11 Code 2026, are amended by striking the subsections.

12 Sec. 32. Section 331.502, subsection 12, Code 2026, is
13 amended to read as follows:

14 12. Issue warrants and ~~maintain a permanent record for~~
15 payment of claims of persons receiving veteran assistance as
16 provided in section 35B.10.

17 Sec. 33. Section 331.508, subsections 4 and 5, Code 2026,
18 are amended by striking the subsections.

19 Sec. 34. Section 331.552, subsection 16, Code 2026, is
20 amended to read as follows:

21 16. Pay Apportion and pay to the treasurers of the school
22 corporations located in the county the taxes and other moneys
23 due as provided in section 298.11 and send amounts collected
24 for each fund of a school corporation for direct deposit into
25 the depository and account designated as provided in section
26 298.13.

27 Sec. 35. Section 331.552, Code 2026, is amended by adding
28 the following new subsection:

29 NEW SUBSECTION. 37. Receive and record in a book kept
30 for that purpose, moneys recovered from a person willfully
31 committing waste or trespass on real estate as provided in
32 section 658.10.

33 Sec. 36. Section 658.10, Code 2026, is amended to read as
34 follows:

35 **658.10 Disposition of money.**

S-5053 (Continued)

1 All money recovered in an action brought under section 658.9
2 shall be paid by the officer collecting it to the ~~auditor~~
3 treasurer of the county in which the lands are situated, which
4 shall be held by the ~~auditor~~ treasurer, and an entry thereof
5 made in a book kept for that purpose, until the lands are
6 redeemed, or a treasurer's deed therefor executed to the holder
7 of said certificate. If redemption is made, the money shall
8 be paid to the owner of the land, and if not, to the person to
9 whom the deed is executed.

10 Sec. 37. REPEAL. Section 225.35, Code 2026, is repealed.>

11 2. Title page, by striking line 1 and inserting <An Act
12 relating to matters associated with county officers and the
13 conduct of elections, and including effective date provisions.>

By KEN ROZENBOOM

S-5053 FILED MARCH 3, 2026

ADOPTED

SENATE FILE 2461

S-5054

1 Amend Senate File 2461 as follows:

2 1. Page 4, line 5, by striking <subsection> and inserting
3 <paragraph>

4 2. Page 4, line 15, by striking <subsection 3.> and
5 inserting <subsection 3, including but not limited to by
6 passing an appropriation bill applicable for the fiscal year to
7 which this section applies that is substantially similar to an
8 Act appropriating moneys for the immediately preceding fiscal
9 year but that does not include the appropriation.>

10 3. Page 4, before line 16 by inserting:

11 <c. This section does not apply to an appropriation
12 identified under subsection 2 if the general assembly passed
13 and presented to the governor an identical provision, as
14 described in subsection 1, paragraph "a", subparagraph (3),
15 applicable for the fiscal year to which this section applies
16 but the item was disapproved by the governor under Article III,
17 section 16, of the Constitution of the State of Iowa.>

By KEN ROZENBOOM

S-5054 FILED MARCH 3, 2026

HOUSE FILE 2501

S-5051

1 Amend House File 2501, as amended, passed, and reprinted by
2 the House, as follows:

- 3 1. By striking page 11, line 22, through page 16, line 7.
4 2. Title page, by striking lines 1 through 3 and inserting
5 <An Act relating to the conduct of elections.>

By KEN ROZENBOOM

S-5051 FILED MARCH 3, 2026

ADOPTED



[SF 579](#) – Local Civil Rights Commission (LSB1493SV)
Staff Contact: Nathan Moore (515.725.0155) nathan.moore@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 579](#) requires that any complaint filed with a local civil rights agency or commission where a party is a political subdivision must be referred to the Iowa Office of Civil Rights (IOCR). Further, upon request by any party, complaints alleging violation of Iowa Code chapter [216](#) not resolved within 12 months must be transferred to the IOCR. This Bill directs that local agencies or commissions must provide notice within 300 days of the filing of a complaint of the right to transfer the complaint after 12 months and to cross-file complaints with the IOCR when the complaint arises under State law, rule, or regulation within the jurisdiction of the IOCR.

The Bill also establishes that the term of a commissioner appointed to a local civil rights agency or commission is set at two years.

Background

Iowa currently has 25 local civil rights commissions, pursuant to Iowa Code section [216.19](#). Local commissions may investigate complaints alleging violations of the [Iowa Civil Rights Act of 1965](#) and may cross-file complaints with the IOCR. Local commissions are not required to share comprehensive caseload or processing time data with the IOCR.

The IOCR receives approximately 50.0% of funding from the federal government and approximately 50.0% from the State General Fund. The IOCR maintains federal workshare agreements with the Equal Employment Opportunity Commission (EEOC) for most employment cases and with the Department of Housing and Urban Development (HUD) for most housing cases. Federal reimbursement is not received for investigations involving education, public accommodation, or credit.

For FY 2026, the IOCR was appropriated \$1.4 million in the annual Administration and Regulation Appropriations Act.

Assumptions

- Of the 25 local commissions, 10 currently conduct investigations.
- The IOCR anticipates referral of approximately 10 complaints from each of the 10 commissions resulting in approximately 100 additional complaints per year.
- Transferred complaints may require substantial staff time.
- The IOCR estimates an additional 2.5 full-time equivalent (FTE) positions will be required to investigate and administratively process additional complaints. These additional FTE positions are estimated using starting salary costs and benefits and include the following job classes:
 - 1.0 Attorney 1 FTE position at an estimated cost of \$85,000.
 - 1.0 Civil Rights Specialist FTE position at an estimated cost of \$74,000.
 - 0.5 Administrative Assistant 2 FTE position at an estimated cost of \$35,000.
- It is unknown how many transferred cases would qualify for federal reimbursement under existing workshare agreements.

- It is unknown whether federal workshare funding levels will increase, decrease, or remain stable.
- Complaint processing times may increase by up to six months based on current workload.

Fiscal Impact

Senate File 579 is estimated to cost a minimum of approximately \$194,000 annually for 2.5 FTE positions to the IOCR. It is unknown what portion of this cost would be funded by the General Fund or through federal funding.

Source

Iowa Office of Civil Rights

/s/ Jennifer Acton

March 2, 2026

Doc ID 1601785

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



[SF 2005](#) – Career and Technical Education Instructors, Operational Sharing (LSB5224XS)
Staff Contact: Lora Vargason (515.725.1286) lora.vargason@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2005](#) allows for school districts to share the operational functions of a career and technical education (CTE) instructor. The supplementary weighting allowed for a shared CTE instructor would be 2.0 pupils for the school budget years beginning on or after July 1, 2026, (FY 2027) but before July 1, 2035 (FY 2036).

Background

Pursuant to Iowa Code section [257.11](#), a school district that shares one or more specified operational functions with another political subdivision is assigned a supplementary weighting for each shared operational function. The maximum additional weighting that a school district may receive in one year is 25.0 additional pupils. Iowa Code section 257.11(5)(d) specifies that college and career transition counselors or coordinators do not count toward this maximum. Iowa Code section 257.11(5) allows for supplementary weighting for school districts and Area Education Agencies (AEAs) that share Iowa Code-specified job positions for at least 20.0% of the school year. Iowa Code section 257.11(5) sunsets the availability of supplementary weighting following the school budget year beginning July 1, 2034 (FY 2035).

Iowa Code section 257.11(5) establishes a list of operational functions and positions eligible for a supplementary weighting for school districts. 2021 Iowa Acts, chapter [139](#) (Schools, School Administration, Funding, and Educational Programs — Tax Credits and Deductions — Facial Covering Policies of Cities, Counties, and Schools Act), reduced the number of pupils assigned for certain functions and positions. 2023 Iowa Acts, chapter [1](#) (Education Savings Accounts Act), extended the supplementary weighting program until the end of the school budget year beginning July 1, 2034. For school budget years beginning on or after July 1, 2022, until the end of the school budget year beginning July 1, 2034, each operational function assigned a supplementary weighting of 5.0 pupils will be assigned 4.0 pupils, and each operational function assigned a supplementary weighting of 3.0 pupils will be assigned 2.0 pupils. Iowa Code section 257.11(5)(d) specifies that college and career transition counselors or coordinators do not count toward this maximum amount.

For the 2025-2026 school year, 311 school districts are participating in shared operations funding, and 55 school districts are at the 25.0 pupil additional weighting maximum.

The Department of Education (DE) [reports on teacher vacancies by endorsement](#). For the 2026-2027 academic year, a total of 39 CTE-related teacher positions were reported as unfilled:

- Industrial technology – 13
- Family and consumer sciences – 9
- Business education – 6
- Agricultural science and technology – 4
- Health science – 4
- Career and technical education, other – 3

Along with classroom instruction, CTE teachers can also support the work of Career and Technical Student Organizations (CTSOs). Career and Technical Student Organization activities involve conferences, competitions, workshops, community service, and other activities outside of the classroom. Agricultural science and technology CTE teachers may be provided with extended contract hours to support activities during the summer.

Assumptions

- Thirty-nine CTE-related teacher positions will use operational sharing. This is based on current vacancies for CTE-related teacher positions.
- Funding for eligible school districts will begin in FY 2027 and end after FY 2035.
- School districts using additional weighting will utilize all the additional weighting authorized by the Bill for a CTE instructor, subject to the overall cap.
- The FY 2027 State cost per pupil (SCPP) is \$8,148 with \$7,201 funded from the State General Fund, \$242 funded from property tax replacement payments funded from the State General Fund, and \$667 funded from local property tax. The amount by which the district cost per pupil (DCPP) exceeds the SCPP is funded from local property tax.
- Any legislative changes to the SCPP will alter the fiscal impact.
- Not all districts that are currently under the maximum 25.0 additional pupil cap will participate due to a full class schedule and additional CTE instruction responsibilities.

Fiscal Impact

Senate File 2005 is estimated to increase the operational function sharing supplementary weighting by a total of 78.0 pupils at a total annual cost of \$635,000 beginning with FY 2027 and ending after FY 2035. The estimated increase will be funded with approximately \$582,000 from the State General Fund and \$53,000 from local property tax through the school aid formula. If additional school districts were to participate, this estimated amount would increase. The decision to participate in operational function sharing is a school district decision.

Sources

Department of Education, Certified Enrollment and Enrollment Projections File
Department of Management, School Aid Files
Iowa Association of School Boards
LSA analysis and calculations

/s/ Jennifer Acton

March 2, 2026

Doc ID 1600077

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[SF 2035](#) – Aggravated Eluding (LSB5713XS)
Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2035](#) relates to eluding, including aggravated eluding and fresh pursuit. Under the Bill, a driver commits aggravated eluding if the driver, while being pursued by a peace officer within the State, knowingly crosses the state border into another state without yielding to the pursuing peace officer. Aggravated eluding is a Class D felony.

The Bill allows an Iowa peace officer in fresh pursuit of a driver believed to be committing, or having committed, eluding or aggravated eluding to continue the pursuit of the driver into another state and to arrest the driver in that state, subject to the laws of the state in which the arrest occurs. The driver arrested shall be subject to extradition under Iowa Code chapter [820](#).

Background

A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.
- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

Correctional Impact

The correctional impact of the Bill cannot be determined because the number of new convictions cannot be estimated. **Figure 1** shows sentencing estimates to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for a Class D felony. Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates](#)

[Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

Figure 1 — Sentencing Estimates and Length of Stay (LOS) in Months

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
D Felony Non-Persons	84.2%	12.5	\$23.07	69.4%	41.4	\$8.00	\$16.35	\$50.00	15.5	\$8.00

Minority Impact

The minority impact cannot be determined since it is not known how many new convictions would result from the changes under the Bill. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

Fiscal Impact

The fiscal impact cannot be determined because the number of new convictions cannot be estimated. The average State cost per offense for a Class D felony is between \$13,000 and \$18,100. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

Sources

Department of Corrections
 Division of Data, Planning, and Improvement (DPI), Department of Management (DOM)
 State Public Defender

/s/ Jennifer Acton

March 2, 2026

Doc ID 1600076600076

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



[SF 2220](#) – Gifted and Talented Programs (LSB5496SV)
Staff Contact: Serenity Lo (515.281.5661) serenity.lo@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2220](#) modifies provisions related to the Iowa Statewide Assessment of Student Progress (ISASP) and programs for gifted and talented students, and requires school districts to establish advance mathematics pathways and implement procedures for subject acceleration and whole-grade acceleration. The Bill does the following:

- Requires school districts to establish systematic and uniform procedures for screening, referring, identifying, and serving gifted and talented children, based on evidence from multiple data sources described in the Bill.
- Prohibits any one criterion from being used to deny gifted and talented services to an otherwise qualified student.
- Once gifted and talented students are identified, requires school districts to provide education service options for them in the area in which they are gifted and talented. The progress of those students is required to be reviewed at least annually.
- Requires each school district to develop an advanced mathematics pathway that is designed to increase the number of students who complete higher-level mathematics courses in grades 9 through 12. School districts are required to automatically enroll a student in an advanced mathematics pathway if certain conditions are met.
- Requires each school district to establish and implement procedures for subject acceleration and whole-grade acceleration. Any student enrolled in grades 4 through 12 who attains an ISASP score that is within the advanced performance level in mathematics or English language arts shall be automatically enrolled in the next most rigorous level of advanced courses of programs offered by the school district in the next school year.
- Requires school districts to pay costs required by the Bill from State Foundation School Aid per Iowa Code section [25B.2](#) (State Mandates).

Background

The federal [Every Student Succeeds Act \(ESSA\)](#) requires that states annually assess all students on achievement of grade-level, state-adopted standards in mathematics, reading, and science. The ISASP is a summative accountability assessment for all Iowa students, that meets the ESSA requirements. Assessments for English language arts and mathematics are administered in grades 3 through 11. Assessments for science are administered in grades 5, 8, and 10.

In the academic year 2024-2025, 35,513 out of 324,350 (10.9%) of public school students in grades 3 through 11 scored Advanced in English language arts and 47,776 out of 324,703 (14.7%) scored Advanced in mathematics.

Iowa Code section [257.44](#) defines “gifted and talented children” as those who are identified as possessing outstanding abilities and who are capable of higher performance. This includes children with demonstrated achievement or potential in one or more of the following:

- General intellectual ability.
- Creative thinking.

- Leadership ability.
- Visual and performing arts ability.
- Specific ability aptitude.

Iowa Code section [257.42](#) requires school boards to annually submit program plans for gifted and talented students, as well as budget costs, to the Department of Education (DE). Iowa Code section [257.46](#) funds gifted and talented children's programs for school districts. The programs are funded annually on a basis of one-fourth or more from the district cost of the school district. The remaining amount is funded by supplemental State aid increases.

Iowa Administrative Code 281—[98.20](#) outlines categorical funding included in the school district cost per pupil calculated each year by the supplemental State aid percentage. It accounts for no more than 75.0% of the school district's total gifted and talented program budget. The school district is also required to provide a local match from the district's regular program district cost, which must be a minimum of 25.0% of the total gifted and talented program budget. This categorical may be used for the salary and benefits of full-time equivalent (FTE) teachers, as well as resources, materials, software, supplies, equipment, and purchased services for gifted and talented students.

Unexpended funds carry forward for use in the next academic year. There is no supplementary weighting for students in advanced mathematics pathways, subject acceleration, or whole-grade acceleration.

For academic year 2025-2026, 41,190 students were reported as gifted and talented, representing 8.8% of total enrollment.

The Department of Education (DE) [reports on teacher vacancies by endorsement](#). For the 2026-2027 academic year, twenty-eight mathematics teacher positions and seven gifted education teacher positions were reported as unfilled.

Talented and gifted (TAG) funding is embedded with the school aid formula and accounted for within the General Fund. Based on FY 2025 data, the statewide [TAG budget](#) totaled approximately \$47.1 million, consisting of \$35.3 million (75.0%) generated through the TAG finance formula and \$11.8 million (25.0%) in required local match. Districts reported approximately \$24.8 million in TAG carryforward authority from FY 2024, although 106 of 325 districts (32.6%) reported no carryforward balance.

Assumptions

School districts will be required to create and maintain plans for gifted and talented programming. Minimal administrative costs associated with modifying district gifted and talented plans are anticipated to be minimal.

Iowa school districts collectively have ending surplus balances for gifted and talented programming, including \$23.2 million in estimated fiscal year 2025 and \$24.8 million in fiscal year 2024. Two hundred nineteen districts had a balance in fiscal year 2025, and 168 school districts had a balance in fiscal years 2019 through 2025.

The DE is currently required to employ a gifted and talented program consultant. The position provides implementation support to school districts and administers associated work with the DE.

Fiscal Impact

Senate File 2220 is anticipated to have no fiscal impact to the DE. School districts may incur costs related to the expenses of gifted and talented programs related to providing advanced pathways for an unknown number of students. These costs may include hiring teacher positions, providing online options through concurrent enrollment, and potential transportation costs if a student is offered advanced classes in a different school building. School districts may expend funds from existing balances in their gifted and talented categorical budgets to offset those costs.

Sources

Iowa Department of Education
Iowa Department of Management
Iowa Association of School Boards
LSA calculations

/s/ Jennifer Acton

March 3, 2026

Doc ID 1600079

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



[SF 2231](#) – Educational Programs, Eligibility of Sectarian Programs and Costs (LSB5898SV)
Staff Contacts: Lora Vargason (515.725.1286) lora.vargason@legis.iowa.gov
Eric Richardson (515.281.6767) eric.richardson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2231](#) requires school districts to enter into [28E](#) agreements with community-based providers to allow a community-based provider to provide high-quality instruction as part of the approved local preschool program.

The Bill also removes exclusions of sectarian books and expenses that relate to the teaching of religion from the definitions of textbooks and tuition for the Tuition and Textbook Tax Credit (TTC), and removes exclusions of certain religious services, materials, or activities from the definition of early childhood development expenses for the Early Childhood Development (ECD) Tax Credit.

The removal of exclusions for the TTC and the ECD Tax Credit apply retroactively for tax years beginning on or after January 1, 2026.

Background

The Statewide Voluntary Preschool Program (SWVPP), established in Iowa Code chapter [256C](#), provides funding to school districts for eligible preschool-age children and programs. Under current law, only school districts that meet certain requirements established by the State Board of Education can participate in the SWVPP. School districts are currently allowed to contract with community-based providers for SWVPP services. State funding provided for the SWVPP is provided to school districts based on the number of eligible students enrolled in the preschool program. If the school district contracts with a community-based provider, any State funding passes from the school district to the community-based provider.

Over the last three years, the following number of school district and community-based partnerships have been in place:

- 2023-2024 academic year: 323 school district programs with 238 community partner locations.
- 2024-2025 academic year: 324 school district programs with 231 community partner locations.
- 2025-2026 academic year: 325 school district programs with 228 community partner locations.

The Department of Education (DE) currently dedicates 3.0 full-time equivalent (FTE) positions to provide State oversight and technical assistance, including professional development, coaching services, and program monitoring. Professional development is also provided through the area education agencies (AEAs) as a fee-for-service option.

The TTC was created in 1987 Iowa Acts, chapter [233](#) (Appropriations and Programs Relating to Various Public Agencies Act), and is summarized in a [Fiscal Topic, Tax Credit: Tuition and Textbook Tax Credit](#). In 2021 Iowa Acts, chapter [139](#) (Education Programs, Tax Credits, and

Information Act), the expense cap was increased from \$1,000 to \$2,000 with a 25.0% credit (\$500) against eligible education expenses.

According to the December 2025 [Contingent Liabilities Report](#) from the Iowa Department of Revenue (IDR), claims for the TTC totaled \$23.8 million in FY 2025.

The ECD Tax Credit was created in 2005 Iowa Acts, chapter [148](#) (Early Care, Child Care, Education, Health, and Human Services Assistance Act), and is summarized in the [Fiscal Topic Tax Credit: Early Childhood Development Tax Credit](#). In 2021 Iowa Acts, chapter [177](#) (State and Local Revenue and Finance Act), the income eligibility limit was increased from \$45,000 to \$90,000, with a tax credit limit of 25.0% (\$250) against a maximum of \$1,000 in eligible expenses.

According to the December 2025 Contingent Liabilities Report from the IDR, claims for the ECD Tax Credit totaled \$1.4 million in FY 2025.

Assumptions

The following assumptions are made regarding requiring school districts to enter into 28E agreements with community-based providers:

- Community-based providers will adhere to the same programmatic requirements and administrative tasks as those currently assumed by school districts, including annual program assurances, State data reporting, assessment requirements, and meeting preschool program standards as established by the State Board of Education.
- Licensing requirements for SWVPP personnel will be maintained.
- With a potential increase in community-based providers, the DE may require additional FTE positions to support State oversight and technical assistance services.
- The current State school aid for SWVPP is \$4,074 per pupil.
- Each new community-based provider would be supporting classrooms with a maximum of 20.0 pupils at a State school aid cost of \$79,880.
- The DE FTE salary and benefit cost for an Education Program Consultant is \$160,000 and for a Data Analyst is \$149,000.

The following assumptions are made regarding the TTC exclusions:

- Tax year (TY) 2026 impacts will primarily affect individual income tax revenue to the General Fund beginning in FY 2027, although a small amount of TY 2026 claims will materialize in FY 2026.
- According to TY 2024 data, approximately 13,000 households with dependents who attend private religious schools would have the ability to access the TTC under the \$2,000 expenditure limit.
- The price of a textbook for K-12 students is \$90.
- The Bill affects both resident and nonresident individual income taxpayers.
- The [income surtax for schools](#) is a local option tax that is based on a taxpayer's Iowa income tax liability. Law changes that lower Iowa income tax liability also lower the amount of income surtax owed by any taxpayer subject to the surtax. For this projection, the surtax is assumed to equal 3.3% of State individual income tax liability.

The following assumptions are made regarding the ECD Tax Credit exclusions:

- TY 2026 impacts will affect individual income tax revenue to the General Fund beginning in FY 2027.
- Approximately 400 households annually that have not reached the maximum \$250 tax credit would be eligible to claim the credit.
- The average tax credit increase per household is \$145, per the IDR.

- Approximately 15.0% of children from three to five years old are in faith-based child care that may purchase religious materials that are eligible expenses used to calculate the tax credit.
- The Bill affects both resident and nonresident individual income tax payers.
- The tax credit is refundable and would have no impact on the income surtax for schools.

Fiscal Impact

The fiscal impact of the section of the Bill requiring school districts to enter into 28E agreements with community-based providers is undetermined because it is unknown whether there will be an increase in SWVPP due to additional pupils participating in preschool programs provided by community-based providers. For each additional pupil participating in SWVPP, there will be an additional cost to the General Fund of \$4,074 based on the current State cost per pupil. In addition, the DE may incur additional administrative costs due to the increase of oversight and providing technical assistance to community-based providers.

The section of the Bill affecting the TTC is estimated to decrease income surtax for schools by approximately \$13,000 annually beginning in FY 2027, and decrease General Fund revenue in the following amounts:

- FY 2026 = \$2,000
- FY 2027 = \$397,000
- FY 2028 = \$395,000
- FY 2029 = \$395,000
- FY 2030 = \$391,000
- FY 2031 = \$385,000

The section of the Bill affecting the ECD Tax Credit is estimated to decrease General Fund revenue in the following amounts:

- FY 2027 = \$60,000
- FY 2028 = \$59,000
- FY 2029 = \$59,000
- FY 2030 = \$59,000
- FY 2031 = \$58,000

Sources

Department of Education
Iowa Department of Revenue
Bipartisan Policy Center
Legislative Services Agency analysis

/s/ Jennifer Acton

March 2, 2026

Doc ID 1600695

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[SF 2232](#) – Regents Universities, General Education Requirements and Civic Proficiency (LSB5245SV)

Staff Contact: Michael Peters (515.281.6934) michael.peters@legis.iowa.gov

Fiscal Note Version – New

Description

Division I names the Act the “Increasing Civic Proficiency in Higher Education Act.”

Division II requires the Board of Regents (BOR) to include in each Regents institution’s undergraduate general education and core curriculum one three-credit introductory American history survey course and one three-credit introductory American government survey course. This requirement does not apply to degree programs with a length designated for three years or less. Applicable courses are required to be a comprehensive survey of all American history and American government. Transfer students must receive equivalent credit for similar coursework.

Division II also requires the State University of Iowa (SUI) Center for Intellectual Freedom, the Iowa State University (ISU) Center for Cyclone Civics, and the University of Northern Iowa (UNI) Center for Civic Education to annually designate courses that satisfy the requirement. The Bill removes an existing requirement related to the SUI Center for Intellectual Freedom offering at least one three-credit course in American History and Civil Government.

Division III requires the BOR to review undergraduate general education requirements and core curricula by December 31, 2026. New course requirements apply to undergraduate students beginning in academic years beginning on or after July 1, 2028.

Division III requires each of the three centers to establish an ongoing lecture and debate series by December 31, 2026, which must promote civil dialogue and debate on issues important to the American republic.

Division IV requires the centers at ISU and UNI to submit by December 31 an annual report to the Governor, General Assembly, and BOR on achievements and identified opportunities, challenges, and obstacles in developing the centers.

Background

Although each institution governs its own curricula, the BOR has overarching authority to establish systemwide policies affecting undergraduate education, including admission and degree requirements to which institutions must adhere. Specific BOR policies outline how curricula are approved and governed, including general education components tied to institutional accreditation and BOR policy, but day-to-day curricular decisions are made at the institution and faculty governance levels. Requirements within different degree tracks may vary, but the general education requirements for each institution are outlined below.

- The State University of Iowa’s College of Liberal Arts and Sciences (CLAS), which houses the majority of its history and social sciences coursework, requires that all degree-seeking students complete the general education CLAS core areas and requirements. Of the 11

general education areas, three semester hours in Historical Perspectives are required under the Culture, Society, and Arts category and three semester hours in Social Sciences are required under the Natural, Quantitative, and Social Sciences category. The general education CLAS core requirements are available at the SUI [website](#).

- Iowa State University's general education requirements for the College of Liberal Arts and Sciences (LAS) includes 12 credit hours in Arts and Humanities and 9 credit hours in Social Sciences. Students must also meet U.S. Cultures and Communities and International Perspectives requirements. Liberal Arts and Sciences requirements are available at the ISU [website](#).
- University of Northern Iowa's general education framework, known as UNIFI, consists of 37 credit hours designed around a set of foundational categories such as Written and Oral Communication, Quantitative Reasoning, Human Condition, Scientific Reasoning, Human Expression, and Responsibility. Government and history content are included in the Human Condition and Human Expression categories, which require a total of nine credit hours. UNIFI requirements are available at the UNI [website](#).

Assumptions

The fiscal estimate is based on standardized instructional delivery assumptions across the three Regents universities to provide a comparable estimate of potential incremental instructional costs.

- The Bill requires each applicable undergraduate student to complete two three-credit courses (American History and American Government). For purposes of this estimate, total annual seats required are assumed to be 12,000 at SUI, 11,000 at ISU, and 3,260 at UNI.
- Section sizes are assumed to be 125 students per section at SUI (in-person), 275 students per section at ISU (online delivery), and 45 students per section at UNI (in-person). Based on these assumptions, the Bill will require approximately 96 sections at SUI, 40 sections at ISU, and 72 to 73 sections at UNI annually.
- Current faculty capacity is assumed to be eight sections per academic year at SUI and ISU and six sections per academic year at UNI. After accounting for two reassigned faculty at SUI, the estimate assumes that approximately 10.0 new full-time equivalent (FTE) positions for faculty at SUI, 5.0 FTE positions at ISU, and approximately 12.0 FTE positions at UNI will be required.
- Estimated annual salaries and benefits are assumed as follows:
 - State University of Iowa instructional salaries and benefits are estimated at \$87,000 annually per FTE position.
 - Iowa State University instructional salaries and benefits are estimated at \$100,000 annually per FTE position.
 - University of Northern Iowa instructional salaries and benefits reflect a blended staffing mix of tenure-track and adjunct instructors estimated at \$53,000 annually per FTE position.
 - Salaries are assumed to remain unchanged in future years.
- Ongoing administrative costs of \$20,000 per institution are included.
- The estimate does not evaluate the extent to which existing courses or transfer credit may satisfy the requirement. To the extent current coursework fulfills the requirement, incremental costs will be reduced.

Fiscal Impact

Senate File 2232 is expected to increase instructional costs at the Regents universities beginning July 1, 2028 (FY 2029), to accommodate the additional course sections and required faculty to meet the new American History and American Government survey course mandates. Annual costs to each university are outlined in **Figure 1** below. There may be additional costs associated with the establishment of an ongoing lecture and debate series; however, those costs are unknown.

Figure 1 — FY 2029 Costs Per University for Senate File 2232

Institution	Instructional Cost	Administrative Cost	Total Annual Cost
SUI	\$870,000	\$20,000	\$890,000
ISU	500,000	20,000	520,000
UNI	640,000	20,000	660,000
Total	\$2,010,000	\$60,000	\$2,070,000

Sources

Board of Regents
State University of Iowa
Iowa State University
University of Northern Iowa
LSA calculations

/s/ Jennifer Acton

March 3, 2026

Doc ID 1600484600484

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



[SF 2385](#) – Sale of Iowa Communications Network (LSB5861SV)
Staff Contact: Joey Lovan (515.242.5925) joey.lovan@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2385](#) relates to the sale of the Iowa Communications Network (ICN).

The Bill directs the Department of Management (DOM) to implement a solicitation process to conclude the sale of the ICN as soon as feasible. The DOM may use sole source bidding as an approach to contract for necessary vendor services to facilitate the sale. The terms of the sale of the ICN must require that existing contracted services of authorized users of the ICN continue for a period of at least 10 years. The Bill requires the DOM to submit periodic status reports to the Legislative Services Agency (LSA) at every three-month interval, beginning October 1, 2026, regarding progress made toward the sale of the ICN. The Bill requires the director of the DOM to submit, at least 10 days before the sale of the ICN, a report to the LSA outlining the proposed sale. The Bill requires the proceeds of the sale to be deposited into the General Fund. The section of the Bill authorizing the sale of the ICN takes effect upon enactment.

The Bill also strikes a provision prohibiting the ICN from providing or reselling communication services to entities other than public and private agencies, prohibiting public and private agencies from providing communications services of the ICN to another entity, and authorizing and regulating leases and agreements regarding the ICN with private and public agencies. This provision is effective July 1, 2027.

Background

The ICN was created by the 1989 General Assembly as a Statewide, State-administered, fiber optics network. The ICN was built in three phases, beginning in 1991 with the completion of Phase III in 2003. Part I and II consisted of the installation of a State-owned fiber optic endpoint in each county, the three State universities, Iowa Public Television (IPTV) and each IPTV remote transmitter site, and the Capitol Complex. Part III added video sites using leased circuits from private telecommunications providers such as K-12 schools, hospitals, State agencies, and private and community colleges. The ICN maintains core network equipment and aggregation network equipment in approximately 170 public facilities with approximately 1,000 more locations with ICN equipment at end-user sites. The ICN has 3,400 miles of owned fiber and leased connections in all 99 counties.

Under Iowa Code section [8D.2\(4\)](#), a “private agency” is defined as an accredited nonpublic school, a nonprofit institution of higher education eligible for tuition grants, or hospital licensed pursuant to Iowa Code chapter [135B](#), or a physician clinic to the extent provided in Iowa Code section [8D.13\(13\)](#). A “public agency” is defined as a State agency, an institution under the control of the Board of Regents (BOR), the Judicial Branch as provided in Iowa Code section [8D.13\(14\)](#), a school corporation, a city library, a county library as provided in Iowa Code chapter [336](#), an agency of the federal government, or a United States post office which receives a federal grant for pilot and demonstration projects.

In FY 2025, there was \$17.9 million in reported revenue to the ICN across State government, which includes the Legislative Branch, Judicial Branch, and Executive Branch. Total revenue to the ICN from all users, including higher education, K-12 schools, area education agencies, libraries, hospitals, and others, in FY 2025 was \$31.3 million.

The Iowa Association of School Boards (IASB) reports not all school districts utilize ICN's services. Examples of services include the following:

- Internet and broadband connectivity, including building-to-building or redundant internet connection.
- Voice over Internet Protocol (VoIP) systems.
- Other E-rate eligible services.
- ICN video classrooms for dual credit enrollment with community colleges or advanced coursework, shared teacher classroom environments, or professional development.

The Department of Education (DE) receives an appropriation annually from the Infrastructure Appropriations Act of approximately \$2.7 million for the maintenance and leases of the Part III data circuits of the ICN. The DE applies to the E-rate program and uses the State appropriation as a match to qualify the State for Federal Communications Commission (FCC) funds of approximately \$2.0 million in E-rate funds.

Assumptions

- The ICN is currently permitted to provide services to the State and federal government, health care, education, and public safety users.
- It is unknown whether or not the solicitation process will result in the sale of the ICN.
- The estimated value of the sale of ICN assets cannot be estimated until a true market valuation is performed.
- There are two potential scenarios authorized under the Bill:
 - The sale of the ICN.
 - The expansion of the ICN to additional users with the elimination of Iowa Code section [8D.11\(2\)](#).
- If the ICN is sold, the timeline of such sale is unknown.
- If the ICN is sold, it is unknown how the sale may impact existing service agreements, contract terms, or pricing structures for users.
- E-rate reimbursements will remain unchanged.

Fiscal Impact

The fiscal impact of SF 2385 is unknown because there are several scenarios that may have a fiscal impact.

The fiscal impact of the sale of the ICN cannot be determined since the sale revenue of the ICN cannot be estimated until a true market valuation is performed.

The ICN estimates an increase of \$2.0 million to \$7.0 million in annual revenue if the ICN is not sold and is permitted to provide services to more users than currently serviced, beginning in FY 2028. This increase in revenue also includes the ability to sell excess capacity to the private sector in a wholesale capacity and to operate an open-access, middle-mile network.

Sources

Iowa Communications Network
Judicial Branch
Iowa Association of School Boards
Department of Education
Department of Administrative Services

/s/ Jennifer Acton

March 3, 2026

Doc ID 1601462

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



Fiscal Note

Fiscal Services Division



[SF 2400](#) – Assaults on Public Utility Workers (LSB6661SV)
Staff Contact: Justus Thompson (515.725.2249) justus.thompson@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2400](#) adds an employee or contractor of a public utility engaged in the performance of a public utility responsibility to the list of occupations that are protected by enhanced assault penalties. The penalty for assault against an employee or contractor of a public utility ranges from an aggravated misdemeanor to a Class C felony. The Bill also provides that harassment that occurs against an employee or contractor of a public utility while engaged in the performance of a public utility responsibility is harassment in the first degree.

Background

Iowa Code sections [708.3A](#)(1) through 708.3A(4) relate to assault against persons engaged in certain occupations as follows:

- Section 708.3A(1) relates to assaults with the intent to inflict a serious injury and establishes such assaults as a Class C felony under current law.
- Section 708.3A(2) relates to assaults with the use or display of a dangerous weapon in connection with an assault and establishes such assaults as a Class C felony under current law.
- Section 708.3A(3) relates to assault causing bodily injury or mental illness and establishes such assaults as a Class D felony under current law.
- Section 708.3A(4) relates to all other forms of assault and establishes such assaults as an aggravated misdemeanor under current law.

Harassment in the first degree is an aggravated misdemeanor under Iowa Code section [708.7](#)(2)(a).

An aggravated misdemeanor is punishable by confinement for up to two years and a fine of at least \$855 but not more than \$8,540. A Class D felony is punishable by confinement for up to five years and a fine of at least \$1,025 but not more than \$10,245. A Class C felony is punishable by confinement for up to 10 years and a fine of at least \$1,370 but not more than \$13,660.

Assumptions

- The following will not change over the projection period: charge, conviction, and sentencing patterns and trends; prisoner length of stay (LOS); revocation rates; plea bargaining; and other criminal justice system policies and practices.
- County jail data is unavailable. For purposes of this analysis, the marginal cost for county jails is assumed to be \$50 per day.
- Conviction data reflects the total number of convictions in adult court, which may include multiple convictions per individual. Not all convictions lead to incarceration, and there may be a delay between conviction and prison admission, which can contribute to differences in totals.

- A six-month delay is assumed from the effective date of the Bill to the date the first offender will enter the correctional system.
- Offender-based convictions are a count of individuals convicted of the same offense. Each offender is counted only once per Iowa Code section, regardless of the number of individual convictions.
- Admissions are a count of individuals newly admitted to the Department of Corrections (DOC) for supervision during a selected time period, based on the most serious offense committed.

Correctional Impact

Senate File 2400 adds an employee or contractor of a public utility engaged in the performance of a public utility responsibility to the list of occupations that are protected by enhanced assault penalties, and as a result, the correctional impact cannot be determined because the number of new convictions under the Bill cannot be estimated. **Figure 1** shows estimates for sentencing to State prison, parole, probation, or Community-Based Corrections (CBC) residential facilities; LOS in months under those supervisions; and supervision marginal costs per day for an aggravated misdemeanor, Class D felony, and Class C felony.

Figure 1 — Sentencing Estimates and Length of Stay (LOS) in Months

Conviction Offense Class	Percent Ordered to State Prison	FY 2025 Avg LOS in Prison (All Releases)	Marginal Cost Per Day Prison	Percent Ordered to Probation	FY 2025 Field Avg LOS on Probation	Avg Cost Per Day Probation	Marginal Cost Per Day CBC	Marginal Cost Per Day Jail	FY 2025 Field Avg LOS on Parole	Marginal Cost Per Day Parole
Aggravated Misdemeanor Persons	45.4%	9.8	\$23.07	62.1%	27.6	\$8.00	\$16.35	\$50.00	9.4	\$8.00
D Felony Persons	79.7%	18.1	\$23.07	57.6%	40.0	\$8.00	\$16.35	\$50.00	16.8	\$8.00
C Felony Persons	89.1%	39.1	\$23.07	30.1%	42.8	\$8.00	\$16.35	\$50.00	27.2	\$8.00

Refer to the Legislative Services Agency (LSA) memo addressed to the General Assembly, [Cost Estimates Used for Correctional Impact Statements](#), dated January 12, 2026, for information related to the correctional system.

Minority Impact

The minority impact cannot be determined because the number of new convictions under the Bill cannot be estimated. Refer to the LSA memo addressed to the General Assembly, [Minority Impact Statements](#), dated January 12, 2026, for information related to minorities in the criminal justice system.

Fiscal Impact

The fiscal impact of the Bill cannot be determined because the number of new convictions under the Bill cannot be estimated. **Figure 2** shows the average State cost per relevant offense. The estimated impact to the General Fund includes operating costs incurred by the Judicial Branch, the Indigent Defense Fund, and the DOC. The costs would be incurred across multiple fiscal years for prison and parole supervision.

Figure 2 — Average State Cost Per Offense

Offense Class	Average Cost
Aggravated Misdemeanor	\$8,300 to \$12,200
Class D Felony	\$13,000 to \$18,100
Class C Felony	\$15,000 to \$25,200



[SF 2403](#) – School District Reorganization Incentives (LSB6046SV)
Staff Contact: Lora Vargason (515.725.1286) lora.vargason@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2403](#) extends the currently expired whole grade sharing supplementary weighting and reorganization incentives until July 1, 2031 (FY 2032).

Background

2019 Iowa Acts, chapter [101](#) (School Districts — Whole Grade Sharing, Reorganization, or Dissolution Incentives Act), extended [school district reorganization incentives](#) until the end of FY 2024. The current provisions, originally enacted in 2001 and effective for school reorganizations between FY 2002 and FY 2007 (2001 Iowa Acts, chapter [126](#) School Finance — Miscellaneous Changes), were reauthorized for school reorganizations between FY 2008 and FY 2014 during the 2007 Legislative Session (2007 Iowa Acts, chapter [130](#) School District Reorganization and Sharing Incentives). Previously, the provisions were reauthorized for FY 2015 through FY 2020 during the 2014 Legislative Session (Iowa Code section [257.11A](#)). Incentives include the following:

- **Uniform levy rate reductions replaced with State aid.** The uniform levy rate is \$5.40 per \$1,000 of assessed valuations. The rate reductions are phased out over a three-year period. For districts with enrollments of fewer than 600 students, the uniform levy rate will be reduced \$1.00 in year one, \$0.50 in year two, and \$0.25 in year three. If a school district that has an enrollment exceeding 600 students merges with a district that has an enrollment of fewer than 600 students, then the larger district will instead receive a reduction in the uniform levy total equal to the reduction in the uniform levy total that the smaller district receives. For example, if the rate reduction in year one generated a reduction in the uniform levy totaling \$500,000, the district with an enrollment that exceeded 600 would have its portion of the uniform levy reduced by \$500,000.
- **Whole grade sharing and joint employment.** School districts are eligible for supplementary weighting for pupils who attend class in another school district, attend class taught by a teacher employed by another school district, or attend class taught by a teacher jointly employed by two or more school districts that share the services of that teacher.
- **Reorganization supplementary weighting.** School districts that have a whole grade sharing agreement, meet specific requirements, and reorganize by FY 2024 may receive supplementary weighting equal to the whole grade supplementary weighting amount received in the year prior to the reorganization for resident students. Districts can receive reorganization incentive supplementary weighting for up to three years. However, the combination of whole grade sharing supplementary weighting and reorganization incentive supplementary weighting cannot exceed six years.

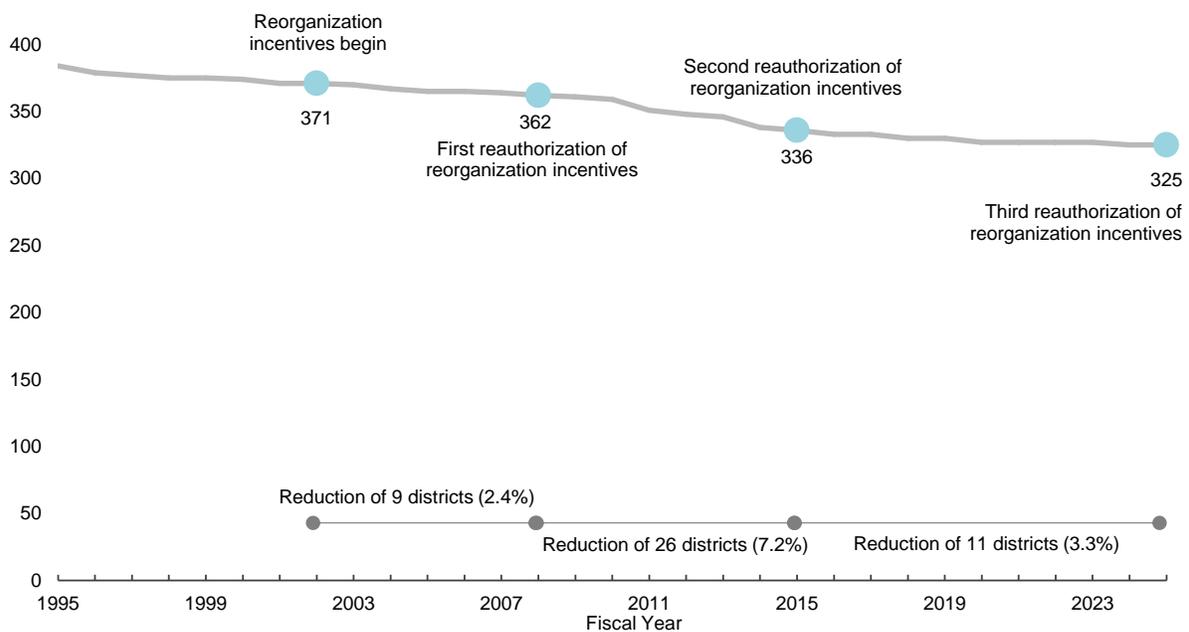
The supplementary weightings and reorganization incentives are funded through a mix of State aid and property taxes, which are calculated through the school finance formula. State aid costs associated with each of these supplementary weightings have varied due to the size and number of districts that are eligible to receive supplementary weighting. The property tax portions associated with each of these supplementary weightings have varied due to the size and number of districts that are eligible to receive supplementary weighting. Uniform levy

reductions are paid by State aid through the school finance formula. The State aid cost for the uniform levy incentives depends on the enrollment and taxable valuation of a district.

School Reorganizations/Dissolutions Since 2002

Prior to the enactment of reorganization incentives, there were 371 school districts in FY 2002. The response to the initial reorganization incentives was limited, with the number of districts decreasing by nine between FY 2002 and FY 2008, a reduction of 2.4%. However, since the reauthorization of the incentives, reorganizations have increased and the number of districts in FY 2025 has dropped to 325, a 12.4% reduction since FY 2002. Enrollment declines have also contributed to the reduction in the number of school districts. **Figure 1** shows a timeline of the number of districts since FY 1995 and when reorganization incentives were enacted and reauthorized.

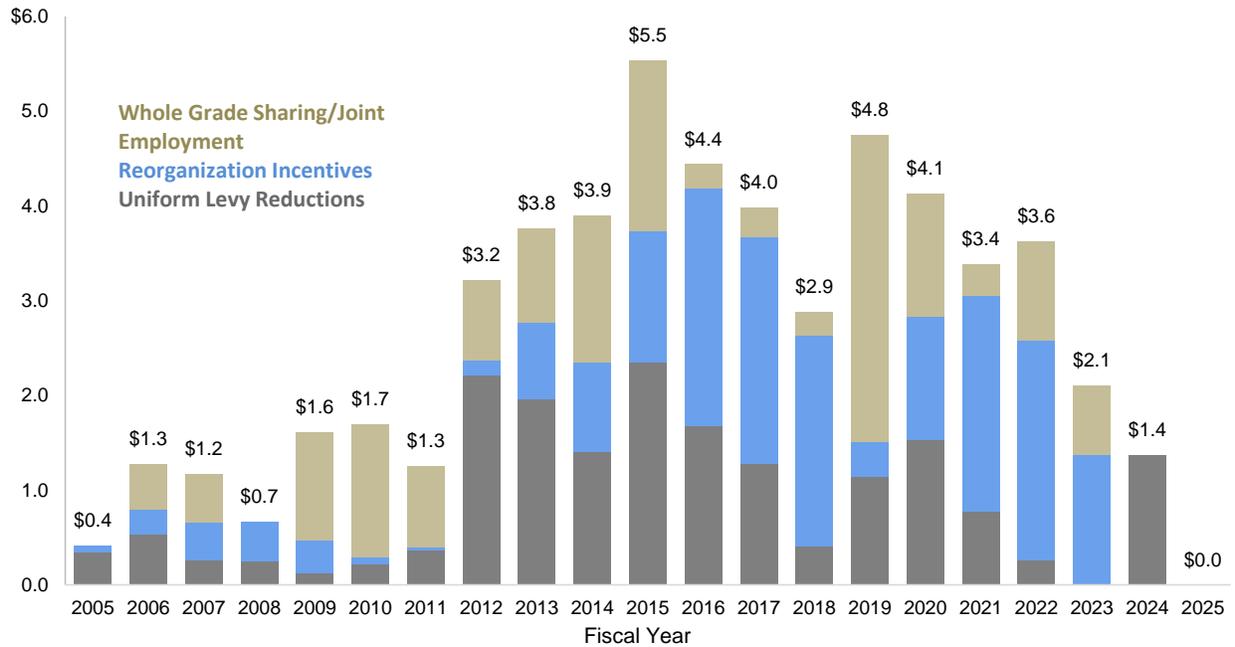
Figure 1 — Number of School Districts in Iowa — FY 1995 - FY 2025



State Aid

Figure 2 shows the amount of State aid provided in uniform levy reductions, the amount of State aid provided for reorganization incentives, and whole grade sharing and joint employment for FY 2005 through FY 2025. Since FY 2004, State aid costs for uniform levy reduction have totaled \$18.6 million, the estimated State aid cost for reorganization incentives has totaled \$19.7 million, and whole grade sharing and joint employment have totaled \$14.9 million, for a total cost of \$53.2 million.

Figure 2 — State Aid Costs by Category (in Millions)



There are currently eight school districts that have received whole grade sharing supplementary weighting for two years.

Assumptions

The number of districts that will be eligible to receive supplementary weighting for whole grade sharing and joint employment, and the number of districts that start or continue to make progress toward reorganization before July 1, 2031 (FY 2032), are unknown. The decision to pursue whole grade sharing and reorganization is a school district decision.

Fiscal Impact

The estimated fiscal impact of all provisions in the Bill is currently unknown and will depend on the number of districts eligible to receive supplementary weighting for whole grade sharing and joint employment, as well as the number of districts that start or continue to make progress toward reorganization.

From the period of FY 2004 through FY 2024, the total State aid cost for uniform levy reduction cost, supplementary weighting for whole grade sharing and joint employment has totaled \$53.2 million, or an average of \$2.2 million per fiscal year.⁹⁶⁶

Sources

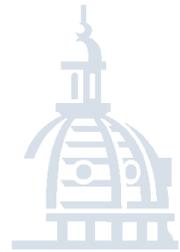
Department of Education
 Department of Management
 LSA calculations

/s/ Jennifer Acton

March 2, 2026

Doc ID 1601464

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.



[SF 2404](#) – Special Schools, Pilot Program (LSB5556SV)
Staff Contact: Lora Vargason (515.725.1286) lora.vargason@legis.iowa.gov
Fiscal Note Version – New

Description

[Senate File 2404](#) requires the Department of Education (DE) to develop and administer a pilot program for a rural district and an urban district to establish attendance centers to be used to provide educational services to eligible students. The Bill includes definitions for an eligible student, rural school district, and urban school district. The Bill funds the pilot program through area education agency (AEA) special education dollars allocated by the school district to the AEA. The rural school district and urban school district will be required to submit an annual report to the DE by June 1 of each year, and the DE is required to compile and submit these reports to the General Assembly by June 30 of each year. The pilot program is repealed July 1, 2031.

Background

The [Therapeutic Classroom Incentive Grant Program](#) currently receives a \$2.4 million appropriation annually in the Education Appropriations Act with additional claims-based pupil funding provided through a standing appropriation for [Therapeutic Classroom Services](#).

The DE oversees the current Therapeutic Classroom Grant Program and released a [2025 Therapeutic Classroom Report](#) detailing the history of the annually awarded grants.

The Bill proposes a pilot program that may be similar to the Therapeutic Classroom Incentive Grant Program but is associated with a different funding source and is not administered as a competitive grant program. There are currently 13 urban school districts and 1 rural school district that would meet the definitions of urban and rural in the Bill.

Assumptions

- One rural school district, which will be the only rural school district to meet the requirements of the Bill, will participate in the pilot program.
- One of 13 urban school districts will be chosen to participate in the pilot program.
- The amount of AEA funding to individual school districts, the property tax portion of an individual school district, and the budget enrollment of a school district all vary and impact the fiscal estimate.
- The DE will have minimal additional administrative costs to meet the requirements of the Bill.

Fiscal Impact

Senate File 2404 will require annual expenditures of \$165,000 by a rural district and between \$1.0 and \$4.4 million by an urban district to fund the pilot program. The program will be funded through AEA special education dollars.

Sources

Department of Education
Iowa Association of School Boards

/s/ Jennifer Acton

March 3, 2026

Doc ID 1601465
Doc ID 1601465

The fiscal note for this Bill was prepared pursuant to [Joint Rule 17](#) and the Iowa Code. Data used in developing this fiscal note is available from the Fiscal Services Division of the Legislative Services Agency upon request.
