

the lateral was with its sublaterals being constructed as a subdistrict as provided in this chapter. Whenever When this procedure is followed for the classification of any lateral ditch or drain in a given district, the board shall simultaneously follow the same procedure for the main drains and all other lateral ditches or drains in the district which have not been classified as prescribed in this section.

Approved April 28, 1983

CHAPTER 31
TWELVE SCHOOL GRADES REQUIREMENT
H.F. 344

AN ACT relating to the requirement that school districts maintain twelve grades and to provide for tuition payments by those districts not maintaining twelve grades.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 257.28, Code 1983, is amended to read as follows:

257.28 NONRESIDENT PUPILS. The boards of directors of two or more school districts may by agreement provide for attendance of pupils residing in one district in the schools of another district for the purpose of taking courses not offered in the district of their residence. The boards may also provide by agreement that the districts will combine their enrollments for one or more grades. Courses and grades made available to students in this manner shall be considered as complying with any standards or laws requiring the offering of such courses and grades. The boards of directors of districts entering into such agreements may provide for sharing the costs and expenses of such courses.

Sec. 2. Section 275.1, unnumbered paragraph 1, Code 1983, is amended to read as follows:

It is declared to be the policy of the state to encourage economical and efficient school districts which will ensure an equal educational opportunity to all children of the state. All areas of the state shall be in school districts maintaining twelve grades. If any school district ceases to maintain twelve grades except as otherwise provided in sections 280.15, and 257.28, and 282.7, subsection 1, it shall reorganize within six months or the state board shall attach the school district not maintaining twelve grades to one or more adjacent districts. Voluntary reorganizations under this chapter shall be commenced only if the affected school districts are contiguous to one another. A reorganized district shall meet the requirements of section 275.3.

Sec. 3. Section 282.1, Code 1983, is amended to read as follows:

282.1 SCHOOL AGE—NONRESIDENTS. Persons between five and twenty-one years of age shall be are of school age. A board may establish and maintain evening schools for all residents of the corporation regardless of age and for which no tuition need be charged. Nonresident children shall be charged the maximum tuition rate as determined in section 282.24, subsection 1, with the exception that those sojourning residing temporarily in any a school corporation may attend school therein in the corporation upon such terms as prescribed by the board may determine and boards discontinuing grades under section 282.7, subsection 1, shall be charged tuition as provided in section 282.24, subsection 2.

Sec. 4. Section 282.7, unnumbered paragraph 1, Code 1983, is amended by striking the unnumbered paragraph and inserting in lieu thereof the following:

1. The board of directors of a school district by record action may discontinue any or all of grades seven through twelve and negotiate an agreement for attendance of the pupils enrolled in those grades in the schools of one or more contiguous school districts having approved school systems. If the board designates more than one contiguous district for attendance of its pupils, the board shall draw boundary lines within the school district for determining the school districts of attendance of the pupils. The portion of a district so designated shall be contiguous to the approved school district designated for attendance. Only entire grades may be discontinued under this subsection and if a grade is discontinued, all higher grades in that district shall also be discontinued. A school district that has discontinued one or more grades under this subsection has complied with the requirements of section 275.1 relating to the maintenance of twelve grades. A pupil who graduates from another school district under this subsection shall receive a diploma from the receiving district. Tuition shall be paid by the resident district as provided in section 282.24, subsection 2. The agreement shall provide for tuition, transportation, and authority and liability of the affected boards.

Sec. 5. Section 282.7, unnumbered paragraph 2, Code 1983, is amended to read as follows:

2. Any A school district which does not have an area vocational technical high school or program, established and approved under the provisions of chapter 258, may permit a resident child to attend school in another district which has such a school or program. ~~Said~~ The child shall meet the entrance requirements of the school district which has ~~such an~~ the area school or program. Tuition at the maximum rate prescribed in section 282.24, subsection 1, but not transportation, for such a child shall be paid by the resident district as required in section 282.20.

Sec. 6. Section 282.20, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The school corporation in which the student resides shall pay from the general fund to the secretary of the corporation in which ~~he~~ the student is permitted to enroll, ~~the maximum a~~ tuition fee as prescribed in section 282.24.

Sec. 7. Section 282.24, Code 1983, is amended to read as follows:

282.24 TUITION FEES ESTABLISHED.

1. There is established a maximum tuition fee ~~to that~~ may be charged for students, elementary or and high school, students residing within another school district or corporation except students attending school in another district under section 282.7, subsection 1. That fee is the district cost per pupil of the receiving district as computed in section 442.9, subsection 1, paragraph "a".

Any A school corporation which owns facilities used as attendance centers for students shall maintain an itemized statement of the appraised value of all buildings owned by the school corporation. Beginning July 1, 1976, the appraisal shall be updated at least one time every five years.

The superintendent of public instruction shall, after July 1 but before September 1 of each year, notify every school in the state, affected by this section, what the computed maximum tuition rate shall be for the ensuing year.

~~Nothing in this section shall prevent~~ This subsection does not prevent the corporation or district in which the student resides from paying a tuition in excess of the maximum computed tuition rates, if the actual per pupil cost of the preceding year so warrants, but ~~in no case may~~ the receiving district or corporation shall not demand more than the maximum rate.

2. The tuition fee charged by the board of directors for pupils attending school in the district under section 282.7, subsection 1, shall not exceed the actual cost of providing the

educational program for either the high school or the junior high school in that district and shall not be less than the maximum tuition rate in that district. For the purpose of this section, high school means a school which commences with either grade nine or grade ten as determined by the board of directors of the district, and junior high school means the remaining grades commencing with grade seven.

Sec. 8. Section 282.17, Code 1983, is repealed.

Approved April 28, 1983

CHAPTER 32

ACCESS TO STATE TAX RETURNS

S.F. 369

AN ACT to authorize the director of revenue to provide state tax returns and return information to the auditor of state for auditing purposes.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 422.72, subsection 1, Code 1983, is amended by adding the following new unnumbered paragraph:

NEW UNNUMBERED PARAGRAPH. The director of revenue shall provide state tax returns and return information to the auditor of state, to the extent that the information is necessary to complete the annual audit of the department of revenue required by section 11.2. The state tax returns and return information provided by the director shall remain confidential and shall not be included in any public documents issued by the auditor of state.

Sec. 2. This Act, being deemed of immediate importance, takes effect from and after its publication in *The Council Bluffs Nonpareil*, a newspaper published in Council Bluffs, Iowa, and in the *Marshalltown Times-Republican*, a newspaper published in Marshalltown, Iowa.

Approved April 22, 1983

Pursuant to the authority vested in the undersigned, Secretary of State of the State of Iowa, under the provisions of Section 3.9, Code of Iowa, 1983, there being no newspaper by the name of *The Council Bluffs Nonpareil*, published in Council Bluffs, Iowa, I hereby designate *The Daily Nonpareil*, published in Council Bluffs, Iowa to publish the foregoing Act, Senate File 369.

MARY JANE ODELL, *Secretary of State*

I hereby certify that the foregoing Act, Senate File 369 was published in *The Daily Nonpareil*, Council Bluffs, Iowa, on April 26, 1983 and in the *Marshalltown Times-Republican*, Marshalltown, Iowa on April 27, 1983.

MARY JANE ODELL, *Secretary of State*