

Sec. 5. Section 3 of this Act applies to local sales and services taxes that are in effect on or after January 1, 1990.

Sec. 6. Section 4 is repealed January 1, 1990.

Sec. 7. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved June 1, 1989

---

## CHAPTER 277

### LOCAL OPTION TAX REMITTANCE

*H.F. 751*

**AN ACT** relating to the remittance of the local option tax to local governments.

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

Section 1. Section 422B.10, subsection 1, Code 1989, is amended to read as follows:

1. The ~~treasurer of state~~ director shall credit the local sales and services tax receipts and interest and penalties from a county to the county's account in the local sales and services tax fund. If the ~~director of revenue and finance~~ is unable to determine from which county any of the receipts were collected, those receipts shall be allocated amongst the possible counties based on allocation rules adopted by the ~~director of revenue and finance~~.

Sec. 2. Section 422B.10, subsection 2, Code 1989, is amended by striking the subsection and inserting in lieu thereof the following:

2. a. The director of revenue and finance within fifteen days of the beginning of each fiscal year shall send to each city or county where the local option tax is imposed, an estimate of the amount of tax moneys each city or county will receive for the year and for each quarter of the year. At the end of each quarter, the director may revise the estimates for the year and remaining quarters.

b. The director of revenue and finance shall remit ninety percent of the estimate tax receipts for the city or county to the city or county after the end of each quarter no later than the following dates: November 10, February 10, May 10, and August 10.

c. The director of revenue and finance shall remit a final payment of the remainder of tax moneys due the city or county for the fiscal year before the due date for the payment of the first quarter of the next fiscal year. If an overpayment has resulted during the previous fiscal year, the first payment of the new fiscal year shall be adjusted to reflect any overpayment.

Approved June 1, 1989

**CHAPTER 278****FAMILY, CONSUMER, AND CAREER EDUCATION***S.F. 449*

**AN ACT** relating to vocational education and requesting a study.

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

Section 1. Section 256.11, subsection 4, Code 1989, is amended to read as follows:

4. The following shall be taught in grades seven and eight: English-language arts; social studies; mathematics; science; health; human growth and development, family, consumer, career, and technology education; physical education; music; and visual art. The health curriculum shall include the characteristics of sexually transmitted diseases and acquired immune deficiency syndrome. The state board as part of accreditation standards shall adopt curriculum definitions for implementing the program in grades seven and eight.

Sec. 2. Section 256.11, subsection 5, paragraph h, Code 1989, is amended by striking the paragraph and inserting in lieu thereof the following:

h. A minimum of three sequential units in at least four of the following six vocational service areas: agriculture, business or office occupations, health occupations, consumer and family sciences or home economics occupations, industrial technology or trade and industrial education, and marketing education. Instruction shall be competency-based, articulated with post-secondary programs of study, and include field, laboratory, or on-the-job training. Each sequential unit shall include instruction in a minimum set of competencies established by the department of education that relate to the following: new and emerging technologies; job-seeking, job-adaptability, and other employment, self-employment and entrepreneurial skills that reflect current industry standards and labor-market needs; and reinforcement of basic academic skills. The instructional programs shall also comply with the provisions of chapter 258 relating to vocational education.

The department of education shall permit school districts, in meeting the requirements of this section, to use vocational core courses in more than one vocational service area and to use multi-occupational courses to complete a sequence in more than one vocational service area.

Sec. 3. Section 258.4, subsection 7, Code 1989, is amended by striking the subsection and inserting in lieu thereof the following:

7. Annually review at least twenty percent of the approved vocational programs as a basis for continuing approval to ensure that the programs are compatible with educational reform efforts, are capable of responding to technological change and innovation, and meet the educational needs of students and the employment community. The review shall include an assessment of the extent to which the competencies in the program are being mastered by the students enrolled, the costs are proportionate to educational benefits received, the vocational curriculum is articulated and integrated with other curricular offerings required of all students, the programs would permit students with vocational education backgrounds to pursue other educational interests in a postsecondary institutional setting, and the programs remove barriers for both traditional and nontraditional students to access educational and employment opportunities.

Sec. 4. Section 258.4, Code 1989, is amended by adding the following new subsections:

NEW SUBSECTION. 8. Establish a minimum set of competencies and core curriculum for approval of a vocational program sequence that addresses the following: new and emerging technologies; job-seeking, job-keeping, and other employment skills, including self-employment and entrepreneurial skills, that reflect current industry standards, leadership skills, entrepreneurial, and labor-market needs; and the strengthening of basic academic skills.

NEW SUBSECTION. 9. Establish a regional planning process to be implemented by regional planning boards, which utilizes the services of local school districts, merged area schools, and