

CHAPTER 1120

EDUCATION AND LOCAL GOVERNMENTS — PROTECTED SPEECH AND EXPRESSION OF RIGHTS POLICIES, STATEWIDE VOLUNTARY PRESCHOOL PROGRAM, POSTSECONDARY PROGRAMS, TEXTBOOKS, AND COUNTY OFFICER USE OF FUNDS — CHILD AND EDUCATION TAX CREDITS

S.F. 2231

AN ACT relating to education, including by modifying provisions related to the protected speech and expression rights of students, modifying provisions related to the duties of the department of education, and modifying eligibility and participation requirements for certain education programs, preschool programs, and tax provisions, providing civil penalties, and including retroactive applicability provisions.

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

Section 1. Section 256.9, Code 2026, is amended by adding the following new subsections:

NEW SUBSECTION. 80. *a.* Annually distribute the most recent version of the United States department of education's guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools to all of the following individuals:

(1) Each superintendent employed by each school district.

(2) Each principal employed by each charter school established pursuant to chapter 256E.

b. Each superintendent employed by a school district that receives the electronic communication containing the most recent version of the United States department of education's guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools shall distribute the guidance to each member of the board of directors of the school district, each principal employed by the school district, and each teacher employed by the school district.

c. Each principal or head of a charter school employed by a charter school established under chapter 256E that receives the electronic communication containing the most recent version of the United States department of education's guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools shall distribute the guidance to each member of the governing board of the charter school and each teacher employed by the charter school.

d. Publish on the department's internet site a link to the most recent version of the United States department of education's guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools.

e. Develop and distribute to school districts, charter schools established pursuant to chapter 256E, and charter schools and innovation zone schools established pursuant to chapter 256F a professional development training program regarding constitutionally protected prayer and religious expression in public elementary and secondary schools.

NEW SUBSECTION. 81. Develop and distribute to school districts, charter schools established pursuant to chapter 256E, and charter schools and innovation zone schools established pursuant to chapter 256F a model policy that, if adopted by a school district, charter school, or innovation zone school, would satisfy the school district's, charter school's, or innovation zone school's responsibilities under section 279.89, subsection 4, paragraph "c", relating to the adoption of policies to ensure compliance with federal religious expression standards.

Sec. 2. Section 256C.3, subsection 4, paragraph b, Code 2026, is amended to read as follows:

b. (1) Subject to implementation of chapter 28E agreements between a school district and community-based providers of services to four-year-old children, a four-year-old child who is enrolled in a child care center or child development home licensed or registered under chapter 237A, or in an existing public or private preschool program, shall be eligible

for services provided by the school district's local preschool program.

(2) Upon the request of a community-based provider, a school district shall enter into a chapter 28E agreement with a community-based provider to allow the community-based provider to provide high-quality instruction as part of the approved local program. A community-based provider participating in the statewide voluntary preschool program pursuant to this paragraph shall comply with the requirements of subsections 2 and 3 under the authority of the local school district.

(3) A chapter 28E agreement entered into pursuant to this paragraph shall not limit the number of eligible students who may receive high-quality instruction from a community-based provider as part of the approved local program.

(4) (a) This paragraph shall not be construed to authorize the state or any political subdivision of the state to exercise authority over any community-based provider or construed to require a community-based provider to modify its academic standards for admission or educational program in order to receive preschool foundation aid pursuant to section 256C.4, subsection 1, paragraph "h".

(b) This paragraph shall not be construed to expand the authority of the state or any political subdivision of the state to impose regulations upon any community-based provider that are not necessary to implement the community-based provider's participation in the preschool program.

(c) A community-based provider that accepts preschool foundation aid pursuant to section 256C.4, subsection 1, paragraph "h", is not an agent of this state or of a political subdivision of this state.

(d) Rules adopted by the state board to implement this chapter that impose an undue burden on a community-based provider are invalid.

(e) A community-based provider that accepts preschool foundation aid pursuant to section 256C.4, subsection 1, paragraph "h", shall be given the maximum freedom possible to provide for the educational needs of the children participating in the community-based provider's program, consistent with state and federal law.

Sec. 3. Section 256E.7, subsection 2, Code 2026, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0s. Be subject to and comply with the requirements of section 279.89 relating to protected speech or expression in the same manner as a school district.

Sec. 4. Section 256F.4, subsection 2, Code 2026, is amended by adding the following new paragraph:

NEW PARAGRAPH. 0q. Be subject to and comply with the requirements of section 279.89 relating to protected speech or expression in the same manner as a school district.

Sec. 5. Section 261A.34, subsection 4, Code 2026, is amended to read as follows:

~~4. "Property" means the real estate upon which a project is or will be located, including equipment, machinery, and other similar items necessary or convenient for the operation of the project in the manner for which its use is intended, but not including such items as fuel, supplies, or other items that are customarily deemed to result in a current operation charge. Property does not include property used or to be used primarily for sectarian instruction or study, or as a place for devotional activities or religious worship, or any property which is used or to be used primarily in connection with any part of the program of a school or department of divinity for any religious denomination or the training of ministers, priests, rabbis, or other professional persons in the field of religion.~~

Sec. 6. Section 261E.6, subsection 3, Code 2026, is amended to read as follows:

3. *Authorization.* To participate in this program, an eligible student shall make application to an eligible postsecondary institution to allow the eligible student to enroll for college credit in a nonsectarian course offered at the institution. A comparable course, as defined in rules adopted by the board of directors of the school district consistent with department administrative rule, must not be offered by the school district or accredited nonpublic school the student attends. A course is ineligible for purposes of this section if the school district has a contractual agreement with the eligible postsecondary institution

under section 261E.8 that meets the requirements of section 257.11, subsection 3, and the course may be delivered through such an agreement in accordance with section 257.11, subsection 3. If the postsecondary institution accepts an eligible student for enrollment under this section, the institution shall send written notice to the student, the student's parent or legal guardian in the case of a minor child, and the student's school district or accredited nonpublic school and the school district in the case of a nonpublic school student, or the Iowa school for the deaf. The notice shall list the course, the clock hours the student will be attending the course, and the number of hours of college credit that the eligible student will receive from the eligible postsecondary institution upon successful completion of the course.

Sec. 7. Section 261E.8, subsections 1 and 3, Code 2026, are amended to read as follows:

1. A district-to-community college sharing or concurrent enrollment program is established to be administered by the department to promote rigorous academic or career and technical pursuits and to provide a wider variety of options to high school students to enroll in eligible ~~nonsectarian~~ courses at or through community colleges established under chapter 260C. The program shall be made available to all resident students in grades nine through twelve. Notice of the availability of the program shall be included in a school district's student registration handbook and the handbook shall identify which courses, if successfully completed, generate college credit under the program. A student and the student's parent or legal guardian shall also be made aware of this program as a part of the development of the student's career and academic plan in accordance with section 279.61.

3. A student may make application to a community college and the school district to allow the student to enroll for college credit in a ~~nonsectarian~~ course offered by the community college. A comparable course, as defined in rules adopted by the board of directors of the school district, must not be offered by the school district or accredited nonpublic school which the student attends. The school board shall annually approve courses to be made available for high school credit using locally developed criteria that establishes which courses will provide the student with academic rigor and will prepare the student adequately for transition to a postsecondary institution. If a community college accepts a student for enrollment under this section, the school district, in collaboration with the community college, shall send written notice to the student, the student's parent or legal guardian in the case of a minor child, and the student's school district. The notice shall list the course, the clock hours the student will be attending the course, and the number of hours of college credit that the student will receive from the community college upon successful completion of the course.

Sec. 8. **NEW SECTION. 279.89 Protected speech and expression — prohibitions — enforcement.**

1. A school district shall not discriminate against or penalize a student enrolled in the school district for doing any of the following:

a. Engaging in religious, political, or ideological speech in the same time, place, and manner, and to the same extent, that other similarly situated students are authorized to engage in speech at school.

b. Expressing a religious, political, or ideological viewpoint in the same time, place, and manner, and to the same extent, that other similarly situated students are authorized to express views at school.

2. A school district shall allow a student who is enrolled in the school district to engage in protected speech or expression at school, which includes but is not limited to all of the following activities:

a. Expressing a religious, political, or ideological viewpoint on the topic or subject of discussion or study during class.

b. Expressing religious, political, or ideological viewpoints in a homework assignment, artwork, presentation, or other written or oral assignments, without being discriminated against or the imposition of an academic penalty based on the religious, political, or ideological content of the student's expressions; provided, however, that a school district shall assess a student's written and oral assignments using ordinary academic standards

of substance and relevance and other legitimate pedagogical concerns identified by the school district.

c. Organizing religious, political, or ideological gatherings or clubs before, during, or after school to the same extent, and with the same access to school facilities, as the school district grants to other student-initiated gatherings and clubs.

d. Wearing clothing, accessories, and jewelry that display religious, political, or ideological messages or symbols in the same manner, and to the same extent, as the school district permits other students to wear clothing, accessories, and jewelry that display messages and symbols.

3. A school district shall not discriminate against a club organized by a student enrolled in the school district because of any of the following:

a. The religious, political, or ideological viewpoints expressed by the club.

b. The religious, political, or ideological viewpoints expressed by students who are members of the club.

c. Any requirement that the leaders or members of the club affirm or adhere to any particular beliefs, comply with the club's standards of conduct, or further the club's mission or purpose, as defined by the club.

4. Each school district shall do all of the following:

a. Annually notify each employee of the school district of the availability of the United States department of education's guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools.

b. Offer professional development opportunities to each employee of the school district regarding constitutionally protected prayer and religious expression in public elementary and secondary schools to ensure understanding and compliance.

c. (1) Adopt a policy that ensures the school district complies with federal religious expression standards.

(2) Annually certify to the department of education that the school district is in compliance with the policy described in subparagraph (1).

5. a. Any individual or club organized by a student alleging a violation of subsection 1, 2, 3, or 4 by a school district may bring a civil action for declaratory relief, injunctive relief, monetary damages, reasonable attorney fees, court costs, and any other appropriate relief against the school district.

b. A court shall assess a civil penalty of not less than five thousand dollars against a school district that fails to comply with subsection 1, 2, 3, or 4, in addition to any monetary damages awarded pursuant to paragraph "a". The civil penalty is payable to the prevailing individual or club organized by a student.

c. Any individual or club organized by a student aggrieved by a school district's violation of subsection 1, 2, 3, or 4 may assert such violation as a defense or counterclaim in any disciplinary action, civil proceeding, or administrative proceeding that is brought against the individual or club.

d. This subsection shall not be construed to limit any other remedies available to any individual or club organized by a student alleging a violation of subsection 1, 2, 3, or 4 by a school district.

e. A civil action brought under this subsection is barred unless the action is commenced not later than two years after the day the cause of action accrues. For purposes of calculating this limitations period, each day that the violation persists, including each day that a policy in violation of subsection 4, paragraph "c", remains in effect, shall constitute a new day that the cause of action has accrued.

6. a. This section constitutes a waiver of any sovereign immunity provided to school districts under the eleventh amendment to the Constitution of the United States.

b. A school district that violates subsection 1, 2, 3, or 4 is not immune from suit or liability for such violation and consents to suit in federal court for any actions arising under this section.

7. This section shall not be construed to prevent a school district from prohibiting, limiting, or restricting any of the following:

a. Expression that is not protected under the first amendment to the Constitution of the United States, including true threats, obscenity, and expression that is directed to provoke

imminent lawless actions and likely to produce such actions.

b. Expression that is unwelcome, and so severe, pervasive, and subjectively and objectively offensive, that the expression effectively denies a student access to educational opportunities or benefits provided by the school district.

c. Conduct that intentionally, materially, and substantially disrupts any of the following:

(1) The operations of the school district.

(2) The expressive activity of another individual if that activity is occurring on school district property in an area reserved for that activity under the exclusive use or control of a particular student, group of students, or a club organized by a student.

Sec. 9. Section 301.1, subsection 2, Code 2026, is amended to read as follows:

2. Textbooks adopted and purchased by a school district shall, to the extent funds are appropriated by the general assembly, be made available to pupils attending accredited nonpublic schools upon request of the pupil or the pupil's parent under comparable terms as made available to pupils attending public schools. If the general assembly appropriates moneys for purposes of making textbooks available to accredited nonpublic school pupils, the department of education shall ascertain the amount available to a school district for the purchase of ~~nonsectarian, nonreligious~~ textbooks for pupils attending accredited nonpublic schools. The amount shall be in the proportion that the basic enrollment of a participating accredited nonpublic school bears to the sum of the basic enrollments of all participating accredited nonpublic schools in the state for the budget year. For purposes of this section, a "*participating accredited nonpublic school*" means an accredited nonpublic school that submits a written request on behalf of the school's pupils in accordance with this subsection, and that certifies its actual enrollment to the department of education by October 1, annually. By November 1, annually, the department of education shall certify to the director of the department of administrative services the annual amount to be paid to each school district, and the director of the department of administrative services shall draw warrants payable to school districts in accordance with this subsection. For purposes of this subsection, an accredited nonpublic school's enrollment count shall include only students who are residents of Iowa. The costs of providing textbooks to accredited nonpublic school pupils as provided in this subsection shall not be included in the computation of district cost under chapter 257, but shall be shown in the budget as an expense from miscellaneous income. Textbook expenditures made in accordance with this subsection shall be kept on file in the school district. In the event that a participating accredited nonpublic school physically relocates to another school district, textbooks purchased for the nonpublic school with funds appropriated for purposes of this chapter shall be transferred to the school district in which the nonpublic school has relocated and may be made available to the nonpublic school. Funds distributed to a school district for purposes of purchasing textbooks in accordance with this subsection which remain unexpended and available for the purchase of textbooks for the nonpublic school that relocated in the fiscal year in which the funds were distributed shall also be transferred to the school district in which the nonpublic school has relocated.

Sec. 10. Section 331.901, subsection 5, Code 2026, is amended by striking the subsection.

Sec. 11. Section 331.901, subsection 7, Code 2026, is amended to read as follows:

7. A county officer, deputy officer, or employee who violates subsection 4 ~~or 5~~ is guilty of a simple misdemeanor.

Sec. 12. Section 422.12, subsection 1, paragraphs e and f, Code 2026, are amended to read as follows:

e. "*Textbooks*" means books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state ~~and does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship.~~ "*Textbooks*" includes books or materials used for extracurricular activities including

sporting events, musical or dramatic events, speech activities, driver's education, or programs of a similar nature.

f. "*Tuition*" means any charges for the expenses of personnel, buildings, equipment, and materials other than textbooks, and other expenses of elementary or secondary schools which relate to the teaching only of those subjects legally and commonly taught in public elementary and secondary schools in this state ~~and which do not relate to the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship.~~ "*Tuition*" includes those expenses which relate to extracurricular activities including sporting events, musical or dramatic events, speech activities, driver's education, or programs of a similar nature.

Sec. 13. Section 422.12C, subsection 2, paragraph b, subparagraph (2), Code 2026, is amended by striking the subparagraph.

Sec. 14. RETROACTIVE APPLICABILITY. The following sections of this Act apply retroactively to January 1, 2026, for tax years beginning on or after that date:

1. The section of this Act amending section 422.12, subsection 1, paragraphs "e" and "f".
2. The section of this Act amending section 422.12C, subsection 2, paragraph "b", subparagraph (2).

Approved May 19, 2026