

**Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026**

H8372	.....	2
H8373	.....	6
H8374	.....	7
H8375	.....	60
H8376	.....	63
H8377	.....	64
H8378	.....	79
H8379	.....	80
HF2777	.....	81
HF2778	.....	83
HF2779	.....	85
HF2780	.....	88
HF2781	.....	97
S5186	.....	100
S5187	.....	101
S5188	.....	115
S5189	.....	117
S5190	.....	120
S5191	.....	128
S5192	.....	132
SF2501	.....	138

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2754

H-8372

1 Amend the amendment, H-8371, to House File 2754, as follows:

2 1. Page 53, after line 13 by inserting:

3 <DIVISION ____

4 PRIVATE INSTRUCTION

5 Sec. _____. Section 299.4, subsection 1, Code 2026, is amended
6 to read as follows:

7 1. The parent, guardian, or legal custodian of a child
8 who is of compulsory attendance age, who places the child
9 under competent private instruction under [section 299A.2](#), not
10 in an accredited school or a home school assistance program
11 operated by a school district or accredited nonpublic school,
12 shall furnish a report in duplicate on forms provided by the
13 public school district, to the district by September 1 of the
14 school year in which the child will be under competent private
15 instruction. The secretary shall retain and file one copy
16 and forward the other copy to the district's area education
17 agency. The report shall state the name and age of the child,
18 the period of time during which the child ~~has been or~~ will be
19 under competent private instruction for the year, an outline
20 of the course of study, or texts that will be used, and the
21 name and address of the instructor. The parent, guardian, or
22 legal custodian of a child, who is placing the child under
23 competent private instruction for the first time, shall also
24 provide the district with evidence that the child has had the
25 immunizations required under [section 139A.8](#), and, if the child
26 is elementary school age, a blood lead test in accordance with
27 section 135.105D. The term "*outline of course of study*" shall
28 include subjects covered, lesson plans, and time spent on the
29 areas of study.

30 Sec. _____. Section 299A.1, subsection 2, paragraph b, Code
31 2026, is amended to read as follows:

32 *b. "Independent private instruction" means private*
33 *instruction that meets the following criteria:*

34 (1) Is not accredited.

35 ~~(2) Enrolls not more than four unrelated students.~~

H 8371.4053 (2) 91

-1-

jda/jh

1/4

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 ~~(3) Does not charge tuition, fees, or other remuneration for~~
2 ~~instruction.~~

3 ~~(4)~~ (2) Provides private or religious-based instruction as
4 its primary purpose.

5 ~~(5)~~ (3) Provides ~~enrolled~~ students in all grade levels with
6 instruction in mathematics, reading and language arts, science,
7 and social studies.

8 ~~(6)~~ (4) Provides, upon written request from the
9 superintendent of the school district in which the independent
10 private instruction is provided, or from the director of the
11 department of education, a report identifying the primary
12 instructor, location, name of the authority responsible for the
13 independent private instruction, and the names of the students
14 enrolled receiving the instruction, who need not be related to
15 the primary instructor.

16 ~~(7)~~ (5) Is not a nonpublic school and does not provide
17 competent private instruction as defined in [this subsection](#).

18 ~~(8)~~ (6) Is exempt from all state statutes and
19 administrative rules applicable to a school, a school board, or
20 a school district, except as otherwise provided in [chapter 299](#)
21 and [this chapter](#).

22 Sec. ____ . NEW SECTION. **299A.13 Recognition of private**
23 **instruction diplomas, final transcripts, and other written**
24 **documentation.**

25 1. A student who completes a program of secondary education
26 under competent private instruction or independent private
27 instruction in accordance with this chapter shall be deemed to
28 have completed a high school education.

29 2. The parent, guardian, legal custodian, or instructor
30 responsible for providing the program of secondary education
31 under competent private instruction or independent private
32 instruction in accordance with this chapter may issue a
33 diploma, final transcript, or other written documentation
34 evidencing academic achievements and the completion of the
35 program of secondary education.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 3. A diploma, final transcript, or other written
2 documentation issued pursuant to subsection 2 shall be accepted
3 under the laws of this state in the same manner as a high school
4 diploma, final transcript, or other written documentation
5 issued by a school district or an accredited nonpublic school
6 for all purposes, including but not limited to all of the
7 following:

8 a. Admission to postsecondary education or training
9 programs.

10 b. Eligibility for employment.

11 c. Qualification for occupational licensure, certification,
12 or registrations.

13 d. Access to state and local programs, benefits, and
14 opportunities.

15 e. Any other purpose under the laws of this state in which a
16 high school diploma is a condition or a qualification.

17 4. The state, a political subdivision of the state, or any
18 other person shall not deny or restrict any right, privilege,
19 or benefit available to an individual solely because the
20 individual's diploma, final transcript, or other written
21 documentation was issued pursuant to subsection 2.

22 5. A student who completes a program of secondary education
23 under competent private instruction or independent private
24 instruction in accordance with this chapter shall not be
25 required to obtain a high school equivalency diploma or other
26 alternative credential.

27 Sec. ____ . NEW SECTION. **299A.14 Verification of enrollment.**

28 The parent, guardian, or legal custodian of a child of
29 compulsory attendance age shall have the authority to execute
30 any document required by law to verify any of the following:

31 1. The placement of a child under competent private
32 instruction or independent private instruction.

33 2. The child's full-time or part-time status in competent
34 private instruction or independent private instruction.

35 3. The grades the child has obtained in competent private

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 instruction or independent private instruction.

2 4. Any other required educational information.

3 Sec. ____ . APPLICABILITY. The following applies to any
4 diplomas, final transcripts, or other written documentation
5 issued before, on, or after the effective date of the section
6 of this division of this Act enacting section 299A.13:

7 The section of this division of this Act enacting section
8 299A.13.>

9 2. Page 53, line 29, after <organizations,> by inserting
10 <private instruction,>

11 3. By renumbering as necessary.

GUSTOFF of Polk

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2754

H-8373

1 Amend the amendment, H-8371, to House File 2754, as follows:

2 1. Page 40, after line 11 by inserting:

3 <Sec. ____ . Section 257.11B, subsection 1, paragraph a, Code
4 2026, is amended to read as follows:

5 a. *“Nonpublic school”* means ~~the same as defined in section~~
6 ~~285.16~~ all of the following:

7 (1) A nonpublic school that is accredited by the department
8 of education as provided in section 256.11 and that accepts
9 all applicants for admission in the same manner as a school
10 district.

11 (2) A nonpublic institution that complies with state board
12 of education standards for providing special education programs
13 and that accepts all applicants for admission in the same
14 manner as a school district.>

15 2. By renumbering as necessary.

ZABNER of Johnson

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2745

H-8374

1 Amend House File 2745 as follows:

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

4 <DIVISION I

5 PROPERTY TAX REVENUE LIMITATIONS — BOND REVENUE USE

6 LIMITATIONS — GENERAL FUND RESERVES

7 Section 1. Section 11.11, Code 2026, is amended to read as
8 follows:

9 **11.11 Scope of audits.**

10 The written report of the audit of a governmental
11 subdivision shall include the auditor's opinion as to whether a
12 governmental subdivision's financial statements are presented
13 fairly in all material respects in conformity with generally
14 accepted accounting principles or with ~~an other~~ another
15 comprehensive basis of accounting. As a part of conducting an
16 audit of a governmental subdivision, an evaluation of internal
17 control and tests for compliance with laws and regulations
18 shall be performed. As part of conducting an audit of a
19 governmental subdivision, an examination of the governmental
20 subdivision's compliance with the reporting requirements of
21 section 331.403, subsection 3, or section 384.22, subsection 2,
22 if applicable, shall be performed. As part of conducting an
23 audit of a governmental subdivision for fiscal years beginning
24 on or after July 1, 2027, an examination of the governmental
25 subdivision's compliance with section 24.35 shall be performed,
26 including verification of the circumstances resulting in actual
27 reserve funds exceeding the specified limits.

28 Sec. 2. Section 24.34, Code 2026, is amended to read as
29 follows:

30 **24.34 Unliquidated obligations.**

31 A city, county, or other political subdivision governmental
32 entity, as defined in section 24.35, may establish an
33 encumbrance system for any obligation not liquidated at the
34 close of the fiscal year in which the obligation has been
35 enumbered assigned, committed, restricted, or specified as

HF 2745.4063 (2) 91

-1-

md/jh

1/53

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 nonspendable. The encumbered obligations may be retained
2 upon the books of the ~~city, county, or other political~~
3 subdivision governmental entity, as defined in section 24.35,
4 until liquidated, all in accordance with generally accepted
5 ~~governmental accounting practices~~ principles, as established by
6 the governmental accounting standards board.

7 Sec. 3. NEW SECTION. 24.35 General fund reserves —
8 limitations.

9 1. For purposes of this section:

10 a. "Budget year" is the fiscal year beginning during the
11 calendar year in which a budget is certified.

12 b. "Current fiscal year" is the fiscal year ending during
13 the calendar year in which a budget for the budget year is
14 certified.

15 c. "General fund" means a governmental entity's fund
16 designated as such by law or the governmental entity's fund
17 from which primary general operations of the governmental
18 entity are funded.

19 d. "Governmental entity" means any unit of government
20 or other public body or public corporation, including any
21 intergovernmental entity, that has the power to impose or
22 certify a property tax levy. "Governmental entity" does not
23 include a school district.

24 e. "Unassigned" means funds that are not restricted,
25 committed, assigned, or nonspendable within the meaning of
26 generally accepted accounting principles, as established by the
27 governmental accounting standards board.

28 2. a. For budgets certified for budget years beginning
29 on or after July 1, 2027, proposed unassigned reserve funds
30 identified within a governmental entity's general fund shall
31 not exceed an amount equal to thirty-five percent of the
32 budgeted expenditures from the governmental entity's general
33 fund for the current fiscal year prior to budgeted transfers
34 from such general fund.

35 b. If the governmental entity's budget does not comply with

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 the requirements of paragraph "a", the department of management
2 shall not certify the governmental entity's taxes back to the
3 county auditor under section 24.17 and the governmental entity
4 shall remedy the violation and recertify the budget.

5 3. Each governmental entity shall establish an obligated
6 funds account within the governmental entity's general fund.
7 Restricted, committed, assigned, or nonspendable funds within
8 the meaning of generally accepted accounting principles, as
9 established by the governmental accounting standards board,
10 shall be deposited in and accounted for in the obligated funds
11 account, including but not limited to such funds that are
12 in the governmental entity's general fund for the purchase,
13 lease-purchase, or major refurbishment of law enforcement,
14 public safety, and public works vehicles and equipment and for
15 vertical infrastructure and horizontal infrastructure projects.

16 4. To ensure uniformity, accuracy, and efficiency in the
17 certification of governmental entity budgets according to the
18 requirements of this section, the department of management
19 shall prescribe the procedures to be used and instruct the
20 appropriate officials of the various governmental entities on
21 implementation of the procedures.

22 Sec. 4. Section 24.48, Code 2026, is amended by adding the
23 following new subsection:

24 NEW SUBSECTION. 6. The authority to suspend property tax
25 levy limitations under this section shall not apply to the
26 limitations of section 444.25.

27 Sec. 5. Section 176A.8, subsection 13, Code 2026, is amended
28 by striking the subsection.

29 Sec. 6. NEW SECTION. **444.25 Maximum property tax levy**
30 **dollars.**

31 1. For purposes of this section, unless the context
32 otherwise requires:

33 a. "*Budget year*" is the fiscal year beginning during the
34 calendar year in which a budget is certified.

35 b. "*Current fiscal year*" is the fiscal year ending during

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 the calendar year in which a budget for the budget year is
2 certified.

3 *c. "Governmental entity"* means any unit of government
4 or other public body or public corporation, including any
5 intergovernmental entity or special purpose district, that
6 has the power to impose or certify a property tax levy.
7 *"Governmental entity"* does not include a school district.

8 *d. "New valuation"* means the increase from the current
9 fiscal year to the budget year in taxable valuation, as shown
10 on the assessment roll due to the following, the amount of each
11 as reported under section 331.510 by the county auditor to the
12 department of management:

13 (1) New construction.

14 (2) Additions or improvements to existing structures that
15 are not normal and necessary repairs under section 441.21,
16 subsection 8.

17 (3) Net boundary adjustments, including annexation,
18 severance, incorporation, consolidation, or discontinuance as
19 those terms are defined in section 368.1.

20 (4) Valuation exempt from property tax for the current
21 fiscal year as the result of prior new construction, additions,
22 or improvements under section 15.332, Code 2025, section
23 15.500, chapter 404, or chapter 427B, subchapter I, but which
24 is not exempt from property tax in the budget year.

25 *e. "Property tax levy"* means each ad valorem property tax
26 authorized by law to be imposed by a governmental entity, but
27 excluding any levy the revenue from which is specified by law
28 for debt service or required to be used exclusively for the
29 repayment of bonds or other indebtedness.

30 2. *a.* For the budget year beginning July 1, 2027, and
31 each budget year thereafter, the maximum aggregate amount of
32 property tax dollars that may be certified for levy among all
33 property tax levies imposed by a governmental entity against
34 property that is not new valuation shall not exceed an amount
35 equal to the sum of one hundred two percent of the aggregate

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 amount of property tax dollars certified for levy by the
2 governmental entity among all property tax levies imposed by
3 the governmental entity for the current fiscal year.

4 *b.* If the budget year includes a voter-approved property tax
5 levy, or an increased rate thereof, that was not approved for
6 imposition in the current fiscal year, the maximum aggregate
7 amount of property tax dollars for the governmental entity
8 under paragraph "a" for the budget year shall be increased
9 by the amount of the voter-approved property tax levy or
10 the voter-approved rate increase, as applicable, approved
11 at election for the budget year. If the current fiscal
12 year includes a voter-approved property tax levy that is not
13 approved for imposition in the budget year, or a decreased rate
14 thereof, the maximum aggregate amount of property tax dollars
15 for the governmental entity under paragraph "a" for the budget
16 year shall be reduced by the amount of the voter-approved
17 property tax levy or voter-approved rate decrease, as
18 applicable, for the current fiscal year.

19 *c.* The amount of property tax dollars calculated under this
20 section includes those amounts budgeted by the governmental
21 entity as replacement taxes under chapter 437A or 437B, if
22 applicable.

23 3. For purposes of this section, if the governmental
24 entity's taxes for a property tax levy were not certified
25 back by the department of management under section 24.17 for
26 the current fiscal year due to an act or omission of the
27 governmental entity, the current fiscal year's property tax
28 dollars certified for levy for that property tax levy shall
29 be equal to the amount certified for levy for the fiscal year
30 immediately preceding the current fiscal year.

31 4. If a governmental entity certifies a budget that violates
32 this section, the department of management shall reduce each of
33 the applicable governmental entity's property tax levies on a
34 pro rata basis so that the governmental entity is in compliance
35 with this section.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 5. This section shall not be construed as removing or
2 otherwise affecting property tax limitations, including levy
3 rate limitations expressed as a specific amount of money due
4 per an amount of value and use limitations, otherwise provided
5 by law for any property tax levy of the governmental entity.

6 Sec. 7. NEW SECTION. **444.26 Use of bonds and indebtedness**
7 **for general operations — prohibition.**

8 1. For purposes of this section:

9 a. *“General operations”* means services or activities
10 generally funded from the governmental entity’s general fund,
11 which are necessary for the operation of the governmental
12 entity, including salaries and benefits, or which are for the
13 health and welfare of the governmental entity’s citizens or
14 primarily intended to benefit all residents of the governmental
15 entity, but excluding direct and indirect capital expenditures
16 properly allocable under the Internal Revenue Code, as defined
17 in section 422.3, if the governmental entity were a taxpayer,
18 capital leases, and services financed by statutory funds other
19 than a debt service fund.

20 b. *“Governmental entity”* means any unit of government
21 or other public body or public corporation, including any
22 intergovernmental entity, that has the power to impose or
23 certify a property tax levy.

24 2. On or after July 1, 2026, the governing body of a
25 governmental entity shall not issue bonds or other indebtedness
26 payable from an ad valorem property tax levy for the purpose of
27 funding the general operations of the governmental entity or
28 otherwise use proceeds from the sale of bonds or issuance of
29 other indebtedness to fund general operations.

30 3. The department of management, following consultation
31 with the city finance committee and the county finance
32 committee, may adopt rules under chapter 17A for governmental
33 entities to implement this section.

34

DIVISION II

35 COMMERCIAL AND INDUSTRIAL PROPERTY — TAXPAYER RELIEF FUND

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 (3) On or before July 1 of each applicable fiscal year, the
2 assessor shall report to the county auditor that portion of the
3 total actual value of all commercial property and industrial
4 property in the county that is subject to the assessment
5 limitations imposed under paragraph "b", subparagraph (2),
6 subparagraph division (a), and paragraph "c", subparagraph (2),
7 subparagraph division (a), for the assessment year used to
8 calculate the taxes due and payable in that fiscal year.

9 Sec. 10. Section 441.21, subsection 5, paragraph e,
10 subparagraph (4), unnumbered paragraph 1, Code 2026, is amended
11 to read as follows:

12 On or before September 1 of each applicable fiscal year, the
13 county auditor shall prepare a statement, based on the report
14 received in subparagraph (3) and information transmitted to
15 the county auditor under chapter 434, listing for each taxing
16 district in the county:

17 DIVISION III
18 SCHOOL TAXES

19 Sec. 11. Section 257.3, subsection 1, paragraph a, Code
20 2026, is amended to read as follows:

21 a. (1) Except as provided in subsections 2 and 3, a school
22 district shall cause to be levied each budget year beginning
23 before July 1, 2027, for the school general fund, a foundation
24 property tax equal to five dollars and forty cents per thousand
25 dollars of assessed valuation on all taxable property in the
26 district. The county auditor shall spread the foundation levy
27 over all taxable property in the district.

28 (2) Except as provided in subsections 2 and 3, a school
29 district shall cause to be levied for the budget year beginning
30 July 1, 2027, and each succeeding budget year, for the school
31 general fund, a foundation property tax equal to four dollars
32 and ninety cents per thousand dollars of assessed valuation
33 on all taxable property in the district. The county auditor
34 shall spread the foundation levy over all taxable property in
35 the district.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. 12. Section 257.3, subsection 2, paragraphs a and b,
2 Code 2026, are amended to read as follows:

3 a. Notwithstanding subsection 1, a reorganized school
4 district for which the reorganization takes effect on or after
5 July 1, 2027, shall cause a foundation property tax of ~~four~~
6 three dollars and ~~forty~~ ninety cents per thousand dollars of
7 assessed valuation to be levied on all taxable property which,
8 in the year preceding a reorganization, was within a school
9 district affected by the reorganization as defined in section
10 275.1, or in the year preceding a dissolution was a part of a
11 school district that dissolved if the dissolution proposal has
12 been approved by the director of the department of education
13 pursuant to section 275.55.

14 b. ~~In~~ For a reorganized school district for which the
15 reorganization took effect on or after July 1, 2027, in
16 succeeding school years, the foundation property tax levy on
17 that portion shall be increased to the rate of four dollars and
18 ninety ~~forty~~ cents per thousand dollars of assessed valuation
19 the first succeeding year, ~~five~~ four dollars and ~~fifteen~~
20 sixty-five cents per thousand dollars of assessed valuation the
21 second succeeding year, and ~~five~~ four dollars and ~~forty~~ ninety
22 cents per thousand dollars of assessed valuation the third
23 succeeding year and each year thereafter under subsection 1,
24 paragraph "a".

25 Sec. 13. Section 425A.3, subsection 1, Code 2026, is amended
26 to read as follows:

27 1. The family farm tax credit fund shall be apportioned
28 each year in the manner provided in [this chapter](#) so as to give
29 a credit against the tax on each eligible tract of agricultural
30 land within the several school districts of the state in which
31 the levy for the general school fund exceeds ~~five dollars and~~
32 ~~forty cents per thousand dollars of assessed value~~ the levy
33 rate under section 257.3, subsection 1, paragraph "a". The
34 amount of the credit on each eligible tract of agricultural
35 land shall be the amount the tax levied for the general school

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 fund exceeds the amount of tax which would be levied on each
2 eligible tract of agricultural land were the levy for the
3 general school fund ~~five dollars and forty cents per thousand~~
4 ~~dollars of assessed value~~ the levy rate under section 257.3,
5 subsection 1, paragraph "a", for the previous year. However,
6 in the case of a deficiency in the family farm tax credit fund
7 to pay the credits in full, the credit on each eligible tract
8 of agricultural land in the state shall be proportionate and
9 applied as provided in [this chapter](#).

10 Sec. 14. Section 425A.5, Code 2026, is amended to read as
11 follows:

12 **425A.5 Computation by county auditor.**

13 The family farm tax credit allowed each year shall be
14 computed as follows: On or before April 1, the county auditor
15 shall list by school districts all tracts of agricultural
16 land which are entitled to credit, the taxable value for the
17 previous year, the budget from each school district for the
18 previous year, and the tax rate determined for the general
19 fund of the school district in the manner prescribed in
20 section 444.3 for the previous year, and if the tax rate is in
21 excess of ~~five dollars and forty cents per thousand dollars of~~
22 ~~assessed value~~ the levy rate under section 257.3, subsection
23 1, paragraph "a", the auditor shall multiply the tax levy which
24 is in excess of ~~five dollars and forty cents per thousand~~
25 ~~dollars of assessed value~~ the levy rate under section 257.3,
26 subsection 1, paragraph "a", by the total taxable value of the
27 agricultural land entitled to credit in the school district,
28 and on or before April 1, certify the total amount of credit
29 and the total number of acres entitled to the credit to the
30 department of revenue.

31 Sec. 15. Section 426.3, Code 2026, is amended to read as
32 follows:

33 **426.3 Where credit given.**

34 The agricultural land credit fund shall be apportioned each
35 year in the manner hereinafter provided so as to give a credit

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 against the tax on each tract of agricultural lands within the
2 several school districts of the state in which the levy for
3 the general school fund exceeds ~~five dollars and forty cents~~
4 ~~per thousand dollars of assessed value~~ the levy rate under
5 section 257.3, subsection 1, paragraph "a"; the amount of such
6 credit on each tract of such lands shall be the amount the tax
7 levied for the general school fund exceeds the amount of tax
8 which would be levied on said tract of such lands were the
9 levy for the general school fund ~~five dollars and forty cents~~
10 ~~per thousand dollars of assessed value~~ the levy rate under
11 section 257.3, subsection 1, paragraph "a", for the previous
12 year, except in the case of a deficiency in the agricultural
13 land credit fund to pay said credits in full, in which case the
14 credit on each eligible tract of such lands in the state shall
15 be proportionate and shall be applied as hereinafter provided.

16 Sec. 16. Section 426.6, subsection 1, Code 2026, is amended
17 to read as follows:

18 1. The agricultural land tax credit allowed each year
19 shall be computed as follows: On or before April 1, the
20 county auditor shall list by school districts all tracts of
21 agricultural lands which are entitled to credit, together with
22 the taxable value for the previous year, together with the
23 budget from each school district for the previous year, and the
24 tax rate determined for the general fund of the district in
25 the manner prescribed in [section 444.3](#) for the previous year,
26 and if such tax rate is in excess of ~~five dollars and forty~~
27 ~~cents per thousand dollars of assessed value~~ the levy rate
28 under section 257.3, subsection 1, paragraph "a", the auditor
29 shall multiply the tax levy which is in excess of ~~five dollars~~
30 ~~and forty cents per thousand dollars of assessed value~~ the
31 levy rate under section 257.3, subsection 1, paragraph "a", by
32 the total taxable value of the agricultural lands entitled to
33 credit in the district, and on or before April 1, certify the
34 amount to the department of revenue.

35 Sec. 17. ADJUSTMENT OF CALCULATIONS. For property tax

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 credits under chapters 425A and 426 for property taxes due and
2 payable in the fiscal year beginning July 1, 2027, the tax rate
3 determined for the general fund of the school district in the
4 manner prescribed in section 444.3 for the previous year shall
5 be determined using the appropriate property tax levy rate
6 under section 257.3, as amended in this division of this Act.

7 Sec. 18. APPLICABILITY. This division of this Act applies
8 to fiscal years and school budget years beginning on or after
9 July 1, 2027.

10

DIVISION IV

11 SECURE AN ADVANCED VISION FOR EDUCATION FUND — EQUITY TRANSFER

12

PERCENTAGE — FUTURE REPEAL

13 Sec. 19. Section 423.2, subsection 12, Code 2026, is amended
14 to read as follows:

15 12. The sales tax rate of six percent is reduced to five
16 percent on January 1, ~~2051~~ 2071.

17 Sec. 20. Section 423.2A, subsection 2, paragraph c, Code
18 2026, is amended to read as follows:

19 c. Transfer one-sixth of the remaining revenues to the
20 secure an advanced vision for education fund created in section
21 423F.2. This paragraph "c" is repealed January 1, ~~2051~~ 2071.

22 Sec. 21. Section 423.5, subsection 4, Code 2026, is amended
23 to read as follows:

24 4. The use tax rate of six percent is reduced to five
25 percent on January 1, ~~2051~~ 2071.

26 Sec. 22. Section 423.43, subsection 1, paragraph b, Code
27 2026, is amended to read as follows:

28 b. Subsequent to the deposit into the general fund of
29 the state and after the transfer of such revenues collected
30 under [chapter 423B](#), the department shall transfer one-sixth of
31 such remaining revenues to the secure an advanced vision for
32 education fund created in [section 423F.2](#). This paragraph is
33 repealed January 1, ~~2051~~ 2071.

34 Sec. 23. Section 423F.2, subsection 3, paragraph b,
35 subparagraph (2), subparagraph division (b), Code 2026, is

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 amended to read as follows:

2 (b) For each fiscal year beginning on or after July 1,
3 2020, but before July 1, 2026, the equity transfer percentage
4 is equal to the equity transfer percentage for the immediately
5 preceding fiscal year, unless the amount of moneys available
6 in the secure an advanced vision for education fund in the
7 immediately preceding fiscal year equals or exceeds one hundred
8 two percent of the amount of moneys available in the fund for
9 the fiscal year prior to the immediately preceding fiscal year,
10 in which case the equity transfer percentage shall be the
11 equity transfer percentage for the immediately preceding fiscal
12 year plus one percent subject to the limitation in subparagraph
13 division (c).

14 Sec. 24. Section 423F.2, subsection 3, paragraph b,
15 subparagraph (2), subparagraph division (c), Code 2026, is
16 amended by striking the subparagraph division and inserting in
17 lieu thereof the following:

18 (c) (i) For the fiscal year beginning July 1, 2026, the
19 equity transfer percentage is twelve and one-half percent.

20 (ii) For the fiscal year beginning July 1, 2027, the equity
21 transfer percentage is fifteen percent.

22 (iii) For the fiscal year beginning July 1, 2028, the equity
23 transfer percentage is seventeen and one-half percent.

24 (iv) For the fiscal year beginning July 1, 2029, the equity
25 transfer percentage is twenty-two and one-half percent.

26 (v) For the fiscal year beginning July 1, 2030, and each
27 fiscal year thereafter, the equity transfer percentage is
28 twenty-five percent.

29 Sec. 25. Section 423F.6, Code 2026, is amended to read as
30 follows:

31 **423F.6 Repeal.**

32 This chapter is repealed January 1, ~~2051~~ 2071.

33 Sec. 26. SCHOOL DISTRICT FUNDING RECONCILIATION.

34 For amounts allocated under section 423F.2 for fiscal
35 years beginning on or after July 1, 2026, the department of

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 management shall adjust or reconcile actual amounts to be
2 received by school districts in the fiscal year immediately
3 following the fiscal year during which the revenues were
4 collected.

5 DIVISION V

6 PROPERTY PARCEL INFORMATION

7 Sec. 27. Section 331.510, Code 2026, is amended by adding
8 the following new subsection:

9 NEW SUBSECTION. 5. *a.* An annual report not later
10 than January 1 to the department of management containing
11 parcel-level property data, including parcel identification
12 information, location, size, valuation, classification, types
13 of structures and improvements, exemptions, credits, historical
14 amounts of property taxes due and payable, and whether the
15 parcel is subject to a division of revenue.

16 *b.* In addition to the information required under paragraph
17 "a", the department of management may require additional
18 parcel-level data deemed necessary by the director of the
19 department of management. The department shall prescribe the
20 form and manner of submitting the annual report under this
21 subsection.

22 *c.* The department of management shall establish and manage
23 a searchable internet-based dashboard that contains the
24 information collected under paragraphs "a" and "b", as well as
25 individual parcel information tax information provided as part
26 of the statements required under section 24.2A, subsection 2,
27 paragraph "b".

28 DIVISION VI

29 URBAN RENEWAL

30 Sec. 28. Section 15A.1, subsection 1, paragraph b, Code
31 2026, is amended to read as follows:

32 *b.* For purposes of [this chapter](#), "economic development"
33 means private or joint public and private investment involving
34 the creation of new jobs and income or the retention of
35 existing jobs and income that would otherwise be lost or the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 provision of workforce housing.

2 Sec. 29. Section 15A.1, subsection 2, Code 2026, is amended
3 by adding the following new paragraph:

4 NEW PARAGRAPH. e. Development policies that advance the
5 development of workforce housing.

6 Sec. 30. Section 331.403, subsection 3, paragraph b,
7 subparagraph (19), Code 2026, is amended by striking the
8 subparagraph.

9 Sec. 31. Section 384.22, subsection 2, paragraph b,
10 subparagraph (19), Code 2026, is amended by striking the
11 subparagraph.

12 Sec. 32. Section 403.17, subsection 10, Code 2026, is
13 amended to read as follows:

14 10. "*Economic development area*" means an area of a
15 municipality designated by the local governing body as
16 appropriate for commercial and industrial enterprises, public
17 improvements related to housing and residential development,
18 or construction of housing and residential development for low
19 and moderate income families, including single or multifamily
20 housing. ~~If an urban renewal plan for an urban renewal area is
21 based upon a finding that the area is an economic development
22 area and that no part contains slum or blighted conditions,
23 then the division of revenue provided in [section 403.19](#) and
24 stated in the plan shall be limited to twenty years from
25 the calendar year following the calendar year in which the
26 municipality first certifies to the county auditor the amount
27 of any loans, advances, indebtedness, or bonds which qualify
28 for payment from the division of revenue provided in [section](#)
29 [403.19](#). Such designated area shall not include agricultural
30 land, including land which is part of a century farm, unless
31 the owner of the agricultural land or century farm agrees to
32 include the agricultural land or century farm in the urban
33 renewal area. For the purposes of [this subsection](#), "*century*
34 *farm*" means a farm in which at least forty acres of such farm
35 have been held in continuous ownership by the same family for~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 one hundred years or more.

2 Sec. 33. Section 403.17, subsection 14, Code 2026, is
3 amended to read as follows:

4 14. "~~Low or~~ and moderate income families" means those
5 families, including single person households, earning no
6 more than eighty percent of the higher of the median family
7 income of the county or the statewide nonmetropolitan area as
8 determined by the latest United States department of housing
9 and urban development, section 8 income guidelines.

10 Sec. 34. Section 403.17, Code 2026, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 14A. "Low and moderate income family
13 housing" means housing for low and moderate income families and
14 includes housing that meets the requirements of section 15.353.

15 Sec. 35. Section 403.19, subsection 2, paragraph a, Code
16 2026, is amended to read as follows:

17 a. That portion of the taxes each year in excess of such
18 amount shall be allocated to and when collected be paid into a
19 special fund of the municipality to pay the principal of and
20 interest on loans, moneys advanced to, or indebtedness, whether
21 funded, refunded, assumed, or otherwise, including bonds
22 issued under the authority of [section 403.9, subsection 1](#),
23 incurred by the municipality to finance or refinance, in whole
24 or in part, an urban renewal project within the area, and to
25 provide ~~assistance for~~ low and moderate income family housing
26 ~~as provided in [section 403.22](#)~~. However, except as provided
27 in paragraph "b", taxes for the regular and voter-approved
28 physical plant and equipment levy of a school district imposed
29 pursuant to [section 298.2](#); ~~and~~ taxes for the instructional
30 support program of a school district imposed pursuant to
31 [section 257.19](#); ~~taxes for the payment of bonds and interest of~~
32 each taxing district; foundation property taxes of a school
33 district imposed under section 257.3 levied against property
34 located in an incorporated area and subject to an ordinance
35 providing for a division of revenue adopted on or after January

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 1, 2027; taxes for emergency medical services imposed pursuant
2 to chapter 357F, 357G, or 422D; and taxes imposed under section
3 346.27, subsection 22, related to joint county-city buildings
4 shall be collected against all taxable property within the
5 taxing district without limitation by the provisions of this
6 subsection.

7 Sec. 36. Section 403.19, subsection 2, Code 2026, is amended
8 by adding the following new paragraph:

9 NEW PARAGRAPH. e. For urban renewal areas for which an
10 ordinance providing for a division of revenue is not limited
11 in duration under section 403.17, subsection 10, after twenty
12 years following the effective date of this division of this
13 Act or after twenty years from the calendar year following
14 the calendar year in which the municipality first certifies
15 to the county auditor the amount of any loans, advances,
16 indebtedness, or bonds which qualify for payment from the
17 division of revenue, whichever is later, the amount determined
18 under paragraph "a" that may be paid into the municipality's
19 special fund shall not exceed sixty percent of the amount
20 otherwise determined under paragraph "a" but for this paragraph
21 and such excess amounts shall be allocated and paid to the
22 respective taxing districts in the same manner as amounts under
23 subsection 1. The municipality may exceed the limitation in
24 this paragraph to the extent necessary for payments of bonds
25 or other indebtedness incurred before the effective date of
26 this division of this Act, but in such event the municipality
27 shall not issue bonds or other indebtedness payable from such
28 division of revenue while exceeding the limitation. This
29 paragraph shall not apply to divisions of revenue established
30 by community colleges under chapter 260E or rural improvement
31 zones under chapter 357H.

32 Sec. 37. Section 403.19, Code 2026, is amended by adding the
33 following new subsection:

34 NEW SUBSECTION. 3A. An ordinance providing for a division
35 of revenue under this section that is adopted on or after the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 effective date of this division of this Act shall be limited
2 to twenty-three years from the calendar year following the
3 calendar year in which the municipality first certifies to the
4 county auditor the amount of any loans, advances, indebtedness,
5 or bonds that qualify for payment from the division of
6 revenue provided for in this section. The ordinance shall
7 terminate and be of no further force and effect following the
8 twenty-three-year period provided in this subsection. This
9 subsection shall not apply to divisions of revenue established
10 by community colleges under chapter 260E or rural improvement
11 zones under chapter 357H.

12 Sec. 38. Section 403.19, Code 2026, is amended by adding the
13 following new subsection:

14 NEW SUBSECTION. 12. For any fiscal year beginning on
15 or after July 1, 2027, following written request filed with
16 the county auditor and the board of directors of the school
17 district, a school district may approve by resolution of the
18 board of directors the payment from the school district's
19 general fund to the municipality for deposit in the special
20 fund under this section all or a portion of the school district
21 foundation property taxes under section 257.3 levied against
22 property located in an incorporated area and subject to an
23 ordinance providing for a division of revenue adopted on or
24 after January 1, 2027, for one or more applicable fiscal years.
25 If approved, the board of directors shall file such resolution
26 with the county auditor. Payments approved under this
27 subsection are voluntary and a school district is not required
28 to pay over the revenue to the municipality unless approved
29 by resolution. Amounts paid by a school district under this
30 subsection shall continue to be considered foundation property
31 taxes levied under section 257.3 and such payment shall not
32 result in the adjustment of state foundation aid or other
33 amounts under chapter 257.

34 Sec. 39. REPEAL. Section 403.22, Code 2026, is repealed.

35 Sec. 40. EFFECTIVE DATE. This division of this Act, being

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 deemed of immediate importance, takes effect upon enactment.

2 Sec. 41. APPLICABILITY. The following applies to property
3 taxes due and payable in fiscal years beginning on or after
4 July 1, 2027:

5 The portion of the section of this division of this Act
6 excluding taxes for emergency medical services imposed pursuant
7 to chapter 357F, 357G, or 422D from divisions of revenue by
8 amending section 403.19, subsection 2, paragraph "a".

9 Sec. 42. APPLICABILITY. The following applies to property
10 taxes due and payable in fiscal years beginning on or after
11 July 1, 2028:

12 The portion of the section of this division of this Act
13 excluding taxes under section 257.3 from divisions of revenue
14 by amending section 403.19, subsection 2, paragraph "a".

15 Sec. 43. APPLICABILITY. The following applies to urban
16 renewal areas in existence on or established on or after the
17 effective date of this division of this Act:

18 The section of this division of this Act repealing section
19 403.22.

20 DIVISION VII

21 ASSESSMENT PROCEDURES

22 Sec. 44. Section 441.21, subsection 3, Code 2026, is amended
23 to read as follows:

24 3. a. "Actual value", "taxable value", or "assessed
25 value" as used in other sections of the Code in relation to
26 assessment of property for taxation shall mean the valuations
27 as determined by [this section](#); however, other provisions of
28 the Code providing special methods or formulas for assessing
29 or valuing specified property shall remain in effect, but this
30 section shall be applicable to the extent consistent with such
31 provisions. The assessor and department of revenue shall
32 disclose at the written request of the taxpayer all information
33 in any formula or method used to determine the actual value of
34 the taxpayer's property. In addition, for assessment years
35 beginning on or after January 1, 2027, if the taxpayer's

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 property has increased in actual value by ten percent or more
2 from the immediately preceding assessment year, the assessor
3 shall provide the taxpayer with a statement of the reasons
4 for the increase in actual value, information specifying the
5 portion of actual value increase attributable to a change in
6 classification, revaluation, new construction, improvements, or
7 renovations to the property, and all information in any formula
8 or method used to determine the actual value.

9 ~~b. (1) For assessment years beginning before January~~
10 ~~1, 2018, the burden of proof shall be upon any complainant~~
11 ~~attacking such valuation as excessive, inadequate, inequitable,~~
12 ~~or capricious. However, in protest or appeal proceedings when~~
13 ~~the complainant offers competent evidence by at least two~~
14 ~~disinterested witnesses that the market value of the property~~
15 ~~is less than the market value determined by the assessor, the~~
16 ~~burden of proof thereafter shall be upon the officials or~~
17 ~~persons seeking to uphold such valuation to be assessed.~~

18 ~~(2) (1) For assessment years beginning on or after January~~
19 ~~1, 2018, the~~ Except as provided in subparagraph (3), the burden
20 of proof shall be upon any complainant attacking such valuation
21 as excessive, inadequate, inequitable, or capricious. However,
22 in protest or appeal proceedings when the complainant offers
23 competent evidence that the market value of the property is
24 different than the market value determined by the assessor,
25 the burden of proof thereafter shall be upon the officials or
26 persons seeking to uphold such valuation to be assessed.

27 ~~(3) (2) If the classification of a property has been~~
28 ~~previously adjudicated by the property assessment appeal board~~
29 ~~or a court as part of an appeal under~~ this chapter, there
30 is a presumption that the classification of the property has
31 not changed for each of the four subsequent assessment years,
32 unless a subsequent such adjudication of the classification of
33 the property has occurred, and the burden of demonstrating a
34 change in use shall be upon the person asserting a change to
35 the property's classification.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 (3) For assessment years beginning on or after January 1,
2 2027, if the taxpayer's property actual value increased by ten
3 percent or more from the immediately preceding assessment year,
4 including an increase as the result of an equalization order,
5 and the property did not change classification or primary use
6 and the increase in actual value is not the result of new
7 construction, improvements, or renovations to the property, the
8 actual value so determined by the assessor is not presumed to
9 be the actual value and in any protest or appeal the assessor
10 shall have the burden of proof that the valuation is not
11 excessive, inadequate, inequitable, or capricious.

12 Sec. 45. Section 441.33, Code 2026, is amended by adding the
13 following new subsection:

14 NEW SUBSECTION. 3. Ex parte communications with board of
15 review members are prohibited in protests before the board.

16 DIVISION VIII

17 LOCAL GOVERNMENT EFFICIENCY GRANT PROGRAM

18 Sec. 46. NEW SECTION. **28E.20 Local government efficiency**
19 **grant program.**

20 1. A local government efficiency grant fund is created
21 and established as a separate and distinct fund in the state
22 treasury under the control of the Iowa economic development
23 authority. For purposes of this section, "*local government*"
24 means a county, city, township, or any special-purpose district
25 or authority.

26 2. *a.* There is appropriated from the general fund of
27 the state to the local government efficiency grant fund for
28 the fiscal year beginning July 1, 2026, and ending July 1,
29 2027, ten million dollars. In addition to moneys deposited
30 in the local government efficiency grant fund pursuant to
31 appropriations made by the general assembly, the Iowa economic
32 development authority or the commission established under
33 paragraph "*c*" may accept gifts, grants, bequests, and other
34 private contributions, as well as state or federal funds, and
35 shall deposit the moneys in the fund to be used for purposes

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 of this section. Moneys in the fund are appropriated to
2 the Iowa economic development authority and shall be used
3 only, after commission approval, to provide grants to local
4 governments to assist in efforts to increase government
5 efficiency, including but not limited to efforts to consolidate
6 government positions and pursue agreements with other local
7 governments to share services and reduce the use of property
8 tax revenues for such shared services. Grant funds may be
9 used by the local government for costs to implement efficiency
10 initiatives including but not limited to service-sharing or
11 service-consolidation initiatives and transitional or temporary
12 costs of eliminating services.

13 *b.* Notwithstanding section 8.33, moneys in the fund
14 that remain unawarded at the close of the fiscal year shall
15 not revert but shall remain in the fund for expenditure in
16 succeeding fiscal years. Notwithstanding section 12C.7,
17 subsection 2, interest earned on moneys in the local government
18 efficiency grant fund shall be credited to the fund.

19 *c.* A local government efficiency commission shall be
20 established within the Iowa economic development authority
21 comprised of not more than ten individuals appointed by
22 the director of the economic development authority who have
23 experience in local government operations and budgeting, local
24 government planning, and cooperative extension services. The
25 local government efficiency commission shall review and approve
26 or deny each grant application.

27 3. The local government efficiency commission shall
28 establish and administer the grant program to provide for the
29 allocation of moneys in the fund in the form of competitive
30 grants to local governments in accordance with the purposes and
31 objectives of this section. The rules for the program adopted
32 by the commission shall specify the eligibility of applicants,
33 eligible services and items for grant funding, the electronic
34 application process, and the maximum award per grant.

35

DIVISION IX

HF 2745.4063 (2) 91

-22-

md/jh

22/53

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 has not owned or purchased, either individually or jointly, a
2 single-family or multifamily residence for a period of three
3 years prior to the date of the qualified purchase for which the
4 eligible home costs are paid or reimbursed from an account.

5 *d. "FirstHome Iowa program trust" or "trust" means the trust*
6 *created under section 12L.2.*

7 *e. "FirstHome Iowa program trust account" or "account"*
8 *means an account within the trust that was established for*
9 *the purpose of paying or reimbursing a beneficiary's eligible*
10 *qualified homebuyer expenses in connection with a qualified*
11 *purchase.*

12 *f. "Individual" means a natural person.*

13 *g. "Participant" means an individual, individual's legal*
14 *representative, trust, or estate that has entered into a*
15 *participation agreement under this chapter, either individually*
16 *or jointly with the individual's spouse, for the advance*
17 *payment of qualified homebuyer expenses on behalf of a*
18 *beneficiary.*

19 *h. "Participation agreement" means an agreement between a*
20 *participant and the trust entered into under this chapter.*

21 *i. "Program fund" means the program fund established under*
22 *section 12L.4.*

23 *j. "Qualified homebuyer expenses" means any of the*
24 *following:*

25 (1) A down payment or closing costs for the qualified
26 purchase of a single-family residence in Iowa that is the
27 principal residence of the beneficiary if such beneficiary is a
28 first-time homebuyer with respect to such purchase.

29 (2) A cost, fee, tax, or payment incurred by, or charged
30 or assigned to, a beneficiary as part of the purchase under
31 subparagraph (1) and listed on the statement of receipts and
32 disbursements for the sale, including any statement prescribed
33 by 12 C.F.R. §1026.38, as amended.

34 (3) Any United States veterans administration funding
35 fee incurred by, or charged or assigned to, a beneficiary in

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 connection with a veterans administration home loan guaranty
2 program.

3 *k. "Qualified purchase"* means the purchase of a
4 single-family residence in Iowa by the account's beneficiary
5 ninety or more days after the date the participant first opened
6 the account.

7 *l. "Resident"* means the same as defined in section 422.4.

8 *m. "Single-family residence"* means a single-family
9 residence owned and occupied by a beneficiary as the
10 beneficiary's principal residence, including but not limited
11 to a manufactured home, mobile home, condominium unit, or
12 cooperative.

13 Sec. 49. NEW SECTION. 12L.2 **Creation of FirstHome Iowa**
14 **program trust.**

15 A FirstHome Iowa program trust is created. The treasurer of
16 state is the trustee of the trust, and has all powers necessary
17 to carry out and effectuate the purposes, objectives, and
18 provisions of this chapter pertaining to the trust, including
19 the power to do all of the following:

20 1. Make and enter into contracts necessary for the
21 administration of the trust created under this chapter.

22 2. Enter into agreements with any financial institution,
23 the state, or any federal or other state agency, or other
24 entity as required to implement this chapter.

25 3. Carry out the duties and obligations of the trust
26 pursuant to this chapter.

27 4. Accept any grants, gifts, legislative appropriations,
28 and other moneys from the state, any unit of federal, state, or
29 local government, or any other person, firm, partnership, or
30 corporation which the treasurer of state shall deposit into the
31 administrative fund or the program fund.

32 5. Carry out studies and projections so the treasurer of
33 state may advise participants regarding present and estimated
34 future qualified homebuyer expenses and levels of financial
35 participation in the trust required in order to enable

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 participants to achieve their qualifying purchase objectives.

2 6. Participate in any federal, state, or local governmental
3 program for the benefit of the trust.

4 7. Procure insurance against any loss in connection with the
5 property, assets, or activities of the trust.

6 8. Enter into participation agreements with participants.

7 9. Make payments to or on behalf of beneficiaries for
8 qualified homebuyer expenses pursuant to participation
9 agreements.

10 10. Make refunds to participants upon the termination
11 of participation agreements, and partial nonqualified
12 distributions to participants, pursuant to the provisions,
13 limitations, and restrictions set forth in this chapter.

14 11. Invest moneys from the program fund in any investments
15 which are determined by the treasurer of state to be
16 appropriate.

17 12. Engage investment advisors, if necessary, to assist in
18 the investment of trust assets.

19 13. Contract for goods and services and engage personnel
20 as necessary, including consultants, actuaries, managers,
21 legal counsel, and auditors for the purpose of rendering
22 professional, managerial, and technical assistance and advice
23 to the treasurer of state regarding trust administration and
24 operation.

25 14. Establish, impose, and collect administrative fees
26 and charges in connection with transactions of the trust for
27 deposit in the administrative fund and provide for reasonable
28 service charges.

29 15. Administer the funds of the trust.

30 16. Adopt rules pursuant to chapter 17A for the
31 administration of the trust.

32 **Sec. 50. NEW SECTION. 12L.3 Participation agreements for**
33 **trust.**

34 The trust may enter into participation agreements with
35 participants on behalf of beneficiaries pursuant to the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 following terms and agreements:

2 1. Each participation agreement may require a participant
3 to agree to invest a specific amount of money in the trust
4 for a specific period of time for the benefit of a specific
5 beneficiary. A participant shall not be required to make an
6 annual contribution on behalf of a beneficiary. The maximum
7 contribution that may be deducted for Iowa income tax purposes
8 shall be the amount contributed by the participant during the
9 applicable tax year, not to exceed five thousand five hundred
10 dollars per beneficiary per year adjusted annually to reflect
11 increases in the consumer price index.

12 2. The execution of a participation agreement by the
13 trust shall not guarantee in any way that qualified homebuyer
14 expenses will be equal to projections and estimates provided by
15 the trust or that the beneficiary named in any participation
16 agreement will qualify for a mortgage, home loan, or other
17 forms of credit for a qualified purchase.

18 3. a. A beneficiary under a participation agreement may be
19 changed as permitted under rules adopted by the treasurer of
20 state upon written request of the participant as long as the
21 substitute beneficiary is eligible for participation.

22 b. Participation agreements may otherwise be freely amended
23 throughout their terms in order to enable participants to
24 increase or decrease the level of participation, change the
25 designation of beneficiaries, and carry out similar matters as
26 authorized by rule.

27 4. Each participation agreement shall provide that the
28 participation agreement may be canceled upon the terms and
29 conditions, and upon payment of applicable fees and costs set
30 forth and contained in the rules adopted by the treasurer of
31 state.

32 5. A participant may designate a successor in accordance
33 with rules adopted by the treasurer of state. The designated
34 successor shall succeed to the ownership of the account in
35 the event of the death of the participant. In the event a

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 participant dies and has not designated a successor to the
2 account, the following criteria shall apply:

3 *a.* The beneficiary of the account, if eighteen years of
4 age or older, shall become the owner of the account as well as
5 remain the beneficiary upon filing the appropriate forms in
6 accordance with rules adopted by the treasurer of state.

7 *b.* If the beneficiary of the account is under the age of
8 eighteen, account ownership shall be transferred to the first
9 surviving parent or other legal guardian of the beneficiary to
10 file the appropriate forms in accordance with rules adopted by
11 the treasurer of state.

12 Sec. 51. NEW SECTION. 12L.4 **FirstHome Iowa program and**
13 **administrative funds — investment and payments.**

14 1. *a.* The treasurer of state shall segregate moneys
15 received by the trust into two funds: the FirstHome Iowa
16 program fund and the administrative fund to be used for
17 administration of the program.

18 *b.* All moneys paid by participants in connection with
19 participation agreements shall be deposited as received into
20 separate accounts within the program fund.

21 *c.* Contributions to the trust made by participants may only
22 be made in the form of cash.

23 *d.* A participant or beneficiary may, directly or indirectly,
24 direct the investment of any contributions to the trust or any
25 earnings thereon no more than four times in a calendar year.

26 2. Moneys accrued by participants in the program fund of the
27 trust may be used for payments to or on behalf of a beneficiary
28 for qualified homebuyer expenses.

29 Sec. 52. NEW SECTION. 12L.5 **Cancellation of agreements.**

30 A participant may cancel a participation agreement at will.
31 Upon cancellation of a participation agreement, a participant
32 shall be entitled to the return of the participant's account
33 balance.

34 Sec. 53. NEW SECTION. 12L.6 **Ownership of payments and**
35 **investment income — transfer of ownership rights.**

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 1. *a.* A participant retains ownership of all payments
2 made under a participation agreement up to the date of
3 utilization for payment of qualified homebuyer expenses for the
4 beneficiary.

5 *b.* All income derived from the investment of the payments
6 made by the participant shall be considered to be held in trust
7 for the benefit of the beneficiary.

8 2. In the event the FirstHome Iowa program is terminated
9 prior to payment of qualified homebuyer expenses for the
10 beneficiary, the participant is entitled to a refund of the
11 participant's account balance.

12 3. Any amounts which may be paid to any person or persons
13 pursuant to the FirstHome Iowa program trust but which are not
14 listed in this section are owned by the trust.

15 4. A participant may transfer ownership rights to another
16 participant or may transfer funds to another account under the
17 trust. The transfer shall be made and the property distributed
18 in accordance with rules adopted by the treasurer of state or
19 with the terms of the participation agreement.

20 5. A participant shall not be entitled to utilize any
21 interest in the trust as security for a loan.

22 Sec. 54. NEW SECTION. 12L.7 Annual audited financial report
23 to governor and general assembly.

24 1. *a.* The treasurer of state shall submit an annual
25 audited financial report, prepared in accordance with generally
26 accepted accounting principles, on the operations of the trust
27 by November 1 to the governor and the general assembly.

28 *b.* The annual audit shall be made either by the auditor
29 of state or by an independent certified public accountant
30 designated by the auditor of state and shall include direct and
31 indirect costs attributable to the use of outside consultants,
32 independent contractors, and any other persons who are not
33 state employees.

34 2. The annual audit shall be supplemented by all of the
35 following information prepared by the treasurer of state:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 *a.* Any related studies or evaluations prepared in the
2 preceding year.

3 *b.* A summary of the benefits provided by the trust including
4 the number of participants and beneficiaries in the trust.

5 *c.* Any other information which is relevant in order to make
6 a full, fair, and effective disclosure of the operations of the
7 trust.

8 Sec. 55. NEW SECTION. 12L.8 Tax considerations.

9 State income tax treatment of the FirstHome Iowa program
10 trust shall be as provided in section 422.7, subsections 46 and
11 47.

12 Sec. 56. NEW SECTION. 12L.9 Property rights to assets in
13 trust.

14 1. The assets of the trust shall at all times be preserved,
15 invested, and expended solely and only for the purposes of
16 the trust and shall be held in trust for the participants and
17 beneficiaries.

18 2. No property rights in the trust shall exist in favor of
19 the state.

20 3. The assets of the trust shall not be transferred or used
21 by the state for any purposes other than the purposes of the
22 trust.

23 Sec. 57. NEW SECTION. 12L.10 Construction.

24 This chapter shall be construed liberally in order to
25 effectuate its purpose.

26 Sec. 58. Section 232D.503, subsection 6, Code 2026, is
27 amended by adding the following new paragraph:

28 NEW PARAGRAPH. *g.* A FirstHome Iowa program trust account
29 established for the minor pursuant to chapter 12L.

30 Sec. 59. Section 422.7, Code 2026, is amended by adding the
31 following new subsections:

32 NEW SUBSECTION. 46. *a.* Subtract the contribution that may
33 be deducted for Iowa income tax purposes as a participant in
34 the FirstHome Iowa program trust pursuant to section 12L.3,
35 subsection 1. For purposes of this paragraph, a participant

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 who makes a contribution on or before the date prescribed in
2 section 422.21 for making and filing an individual income tax
3 return, excluding extensions, or the date for making and filing
4 an individual income tax return determined by the director
5 pursuant to an order issued under section 421.17, subsection
6 30, may elect to be deemed to have made the contribution on the
7 last day of the preceding calendar year. The director, after
8 consultation with the treasurer of state, shall prescribe by
9 rule the manner and method by which a participant may make an
10 election authorized by the preceding sentence.

11 *b.* Add the amount resulting from the cancellation of
12 a participation agreement refunded to the taxpayer as a
13 participant in the FirstHome Iowa program trust to the extent
14 previously deducted as a contribution to the trust.

15 *c.* Add, to the extent previously deducted as a contribution
16 to the trust, the amount resulting from a withdrawal or
17 transfer made by the taxpayer from the FirstHome Iowa program
18 trust for purposes other than the payment of qualified
19 homebuyer expenses.

20 NEW SUBSECTION. 47. Subtract, to the extent included,
21 income from interest and earnings received from the FirstHome
22 Iowa program trust created in chapter 12L.

23 Sec. 60. Section 541B.4, Code 2026, is amended by adding the
24 following new subsections:

25 NEW SUBSECTION. 5. *Withdrawal for deposit into FirstHome*
26 *Iowa program trust account.* First-time homebuyer account
27 balances under this chapter may be withdrawn without penalty or
28 taxation in this state if such withdrawal is deposited in an
29 account within the FirstHome Iowa program trust under chapter
30 12L within thirty days of the withdrawal. The treasurer of
31 state may by rule provide for the direct transfer of moneys
32 within an account under this chapter to a FirstHome Iowa
33 program trust account and such transfer shall not be subject to
34 penalty or taxation in this state.

35 NEW SUBSECTION. 6. *No new accounts.* New accounts shall not

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 be established under this chapter on or after July 1, 2026.

2 Sec. 61. Section 627.6, Code 2026, is amended by adding the
3 following new subsection:

4 NEW SUBSECTION. 18. The debtor's interest, whether as
5 participant or beneficiary, in contributions and assets,
6 including the accumulated earnings and market increases in
7 value, held in an account in the FirstHome Iowa program trust
8 organized under chapter 12L.

9 Sec. 62. Section 633.108, subsection 2, Code 2026, is
10 amended by adding the following new paragraph:

11 NEW PARAGRAPH. e. A FirstHome Iowa program trust account
12 established for the minor pursuant to chapter 12L.

13 Sec. 63. Section 633.555, subsection 1, Code 2026, is
14 amended by adding the following new paragraph:

15 NEW PARAGRAPH. f. An account owner or participant under
16 a FirstHome Iowa program trust account established for the
17 protected person pursuant to chapter 12L.

18 Sec. 64. Section 633.678, subsection 1, Code 2026, is
19 amended by adding the following new paragraph:

20 NEW PARAGRAPH. f. An account owner or participant under
21 a FirstHome Iowa program trust account established for the
22 protected person pursuant to chapter 12L.

23 Sec. 65. Section 633.681, subsection 1, Code 2026, is
24 amended by adding the following new paragraph:

25 NEW PARAGRAPH. e. An account owner or participant under
26 a FirstHome Iowa program trust account established for the
27 protected person pursuant to chapter 12L.

28 Sec. 66. APPLICABILITY. The following applies to
29 contributions made under chapter 12L on or after July 1, 2026,
30 for tax years ending on or after that date:

31 The section of this division of this Act enacting section
32 422.7, subsections 46 and 47.

33 DIVISION X
34 VALUATIONS — ABNORMAL TRANSACTIONS — REAL ESTATE TRANSFER TAX
35 FORMS

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. 67. Section 428A.7, Code 2026, is amended to read as
2 follows:

3 **428A.7 Forms provided by director of revenue.**

4 The director of revenue shall prescribe the form of the
5 declaration of value and shall include an appropriate place
6 for the inclusion of special facts and circumstances relating
7 to the actual sales price in real estate transfers including
8 but not limited to factors that distort market value such as
9 built-to-suit sales, sale-leaseback sales, leased fee sales,
10 and the abnormal transactions identified in section 441.21,
11 subsection 1, paragraph "b", subparagraph (1). The director
12 shall provide an adequate number of the declaration of value
13 forms to each county recorder in the state. If the declaration
14 of value form requires or provides for the inclusion of the
15 social security number or federal tax identification number of
16 a seller or buyer, the department shall provide that the social
17 security number or federal tax identification number remains
18 confidential and cannot be obtained by public examination.

19 Sec. 68. Section 441.21, subsection 1, paragraph b,
20 subparagraph (1), Code 2026, is amended to read as follows:

21 (1) The actual value of all property subject to assessment
22 and taxation shall be the fair and reasonable market value of
23 such property except as otherwise provided in [this section](#).
24 "*Market value*" is defined as the fair and reasonable exchange
25 in the year in which the property is listed and valued between
26 a willing buyer and a willing seller, neither being under any
27 compulsion to buy or sell and each being familiar with all
28 the facts relating to the particular property. Sale prices
29 of the property or comparable property in normal transactions
30 reflecting market value, and the probable availability
31 or unavailability of persons interested in purchasing the
32 property, shall be taken into consideration in arriving at
33 its market value. In arriving at market value, sale prices
34 of property in abnormal transactions not reflecting market
35 value shall not be taken into account, or shall be adjusted to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 eliminate the effect of factors which distort market value,
2 including but not limited to built-to-suit construction,
3 sale-leaseback transactions, leased fee sales, sales to
4 ~~immediate family of the seller~~ between related parties,
5 foreclosure or other forced sales, contract sales, discounted
6 purchase transactions or purchase of adjoining land or other
7 land to be operated as a unit.

8 Sec. 69. RETROACTIVE APPLICABILITY. This division of this
9 Act applies retroactively to assessment years beginning on or
10 after January 1, 2026.

11 DIVISION XI

12 LOCAL GOVERNMENT BUDGET STATEMENTS

13 Sec. 70. Section 24.2A, subsection 1, paragraph c, Code
14 2026, is amended by striking the paragraph.

15 Sec. 71. Section 24.2A, subsection 1, paragraph d, Code
16 2026, is amended to read as follows:

17 *d.* *"Political subdivision"* means a school district, a
18 county, or a city. In addition, for purposes of the statements
19 required under subsection 2, paragraph "b", only, all
20 certifying boards that are not a political subdivision shall be
21 considered a single political subdivision and identified under
22 a designation of special taxing districts on such statements.

23 Sec. 72. Section 24.2A, subsection 2, paragraph a, Code
24 2026, is amended to read as follows:

25 *a.* On or before 4:00 p.m. on March 5 of each year, each
26 ~~political subdivision~~ certifying board shall file with the
27 department of management a report containing all necessary
28 information for the department of management to compile and
29 calculate amounts required to be included in the statements
30 mailed under paragraph "b" or provided under paragraph "c". If
31 ~~a county or city~~ certifying board, except a school district,
32 fails to file all necessary information with the department of
33 management by 4:00 p.m. on March 5, taxes levied by the ~~county~~
34 ~~or city~~ certifying board shall be limited to the prior year's
35 budget amount.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. 73. Section 24.2A, subsection 2, paragraph b, Code
2 2026, is amended by striking the paragraph and inserting in
3 lieu thereof the following:

4 *b.* Not later than March 15, the county auditor, using
5 information compiled and calculated by the department of
6 management under paragraph “a”, shall send to each property
7 owner or taxpayer within the county by regular mail or post
8 under paragraph “c” a statement, identified as not being a
9 property tax bill and indicating the approximate date when
10 a property tax bill will be delivered, but containing a
11 minimum of all of the following, including the information
12 in subparagraphs (3), (4), (5), (7), and (8) for each of the
13 political subdivisions comprising the owner’s or taxpayer’s
14 taxing district:

15 (1) The address, property description, parcel
16 identification number, actual value, and taxable value of the
17 owner’s or taxpayer’s property.

18 (2) The classification of the owner’s or taxpayer’s
19 property, including identification of all assessment
20 limitations under section 441.21, and identification of each
21 property tax exemption or credit being received by the owner
22 or taxpayer for the property for the assessment year and the
23 immediately preceding assessment year.

24 (3) The sum of the current fiscal year’s actual property
25 taxes certified for levy for all of the political subdivision’s
26 levies on the owner’s or taxpayer’s property, the percentage
27 that such amount represents of the total taxes due on the
28 property, and the allocation of such amounts to specified
29 categories of the political subdivision’s services and
30 activities.

31 (4) The combined amount of the proposed property tax dollars
32 to be certified for all of the political subdivision’s levies
33 for the budget year on the owner’s or taxpayer’s property,
34 the percentage that such amount represents of the proposed
35 total taxes due on the property, the percentage increase of

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 such amount from the current fiscal year and the potential
2 reasons for any increases, and the allocation of such amounts
3 to specified categories of the political subdivision's services
4 and activities, including that portion of such amount subject
5 to the limitation under section 444.25.

6 (5) Tax amounts provided under subparagraphs (3) and (4)
7 as a per month amount and a percentage change in the per month
8 amount between the current fiscal year and the budget year.

9 (6) A comparison of the combined amount of property taxes
10 due on the owner's or taxpayer's property for all political
11 subdivisions for the current fiscal year and the combined
12 proposed amount of property taxes due on the owner's or
13 taxpayer's property for all political subdivisions for the
14 budget year, including the percentage in change in such
15 amounts.

16 (7) The date, time, and location of the political
17 subdivision's public hearing under subsection 4, including
18 a statement of the owner or taxpayer's ability to provide
19 feedback at the public hearing and protest property
20 assessments.

21 (8) Information on how to access on the political
22 subdivision's internet site the political subdivision's
23 statements under this section and other budget documents for
24 prior fiscal years.

25 (9) A link to the department of management's internet site
26 where the property owner or taxpayer may view an example of the
27 statement and a brief explanation of the information included
28 on the statement.

29 Sec. 74. Section 24.2A, subsection 2, Code 2026, is amended
30 by adding the following new paragraph:

31 NEW PARAGRAPH. c. For budgets for fiscal years beginning
32 on or after July 1, 2027, statements under paragraph "b", in
33 lieu of regular mail, may be provided by posting the statement
34 not later than March 15 on the political subdivision's
35 internet site for public viewing and shall be maintained on

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 the political subdivision's internet site with all such prior
2 year statements. Additionally, if the political subdivision
3 maintains a social media account on one or more social media
4 applications, the statement or an electronic link to the
5 statement shall be posted on each such account on a date no
6 later than March 15.

7 Sec. 75. Section 24.2A, subsection 3, Code 2026, is amended
8 to read as follows:

9 3. The department of management shall prescribe the form
10 for the report required under subsection 2, paragraph "a";
11 following consultation with the Iowa league of cities and the
12 Iowa state association of counties, the statements required to
13 be mailed under subsection 2, paragraph "b", or provided under
14 subsection 2, paragraph "c"; and the public hearing notice
15 required under subsection 4, paragraph "b". The statements
16 required under subsection 2, paragraph "b", shall be clear,
17 concise, written in plain language, and may be presented
18 using tables, written narrative, and graphic representations
19 and shall contain the internet site, mailing address, and a
20 telephone number for each political subdivision that owners
21 and taxpayers may call if they have questions related to the
22 statement.

23 Sec. 76. Section 24.2A, subsection 4, paragraph b,
24 subparagraph (4), subparagraph division (a), Code 2026, is
25 amended to read as follows:

26 (a) Notice of the public hearing was provided to each
27 property owner and each taxpayer within the political
28 subdivision in statements required under subsection 2,
29 paragraph "b".

30 Sec. 77. Section 24.3, unnumbered paragraph 1, Code 2026,
31 is amended to read as follows:

32 A municipality shall not certify or levy in any fiscal year
33 any tax on property subject to taxation unless and until the
34 following estimates have been made, filed, and considered,
35 and for school districts, the ~~individual~~ statements have been

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 mailed or posted, as applicable, and public hearings held, as
2 provided in [this chapter](#):

3 Sec. 78. Section 331.434, subsection 3, Code 2026, is
4 amended to read as follows:

5 3. Following, and not until, the requirements of section
6 24.2A are completed, the board shall set a time and place for
7 a public hearing on the budget before the final certification
8 date and shall publish notice of the hearing not less than
9 ten nor more than twenty days prior to the hearing in the
10 county newspapers selected under [chapter 349](#). A summary of
11 the proposed budget and a description of the procedure for
12 protesting the county budget under [section 331.436](#), in the form
13 prescribed by the director of the department of management,
14 shall be included in the notice. Proof of publication of
15 the notice under [this subsection 3](#) shall be filed with and
16 preserved by the county auditor. A levy is not valid unless
17 and until the notice is published and ~~individual~~ statements
18 under [section 24.2A](#) are mailed or posted. The department of
19 management shall prescribe the form for the public hearing
20 notice for use by counties.

21 Sec. 79. Section 331.435, subsection 2, Code 2026, is
22 amended to read as follows:

23 2. The board shall prepare and adopt a budget amendment in
24 the same manner as the original budget as provided in section
25 331.434, but excluding the requirements for ~~mailing individual~~
26 statements under [section 24.2A](#), and the amendment is subject
27 to protest as provided in [section 331.436](#), except that the
28 director of the department of management may by rule provide
29 that amendments of certain types or up to certain amounts may
30 be made without public hearing and without being subject to
31 protest. A county budget for the ensuing fiscal year shall be
32 amended by May 31 to allow time for a protest hearing to be
33 held and a decision rendered before June 30. An amendment of
34 a budget after May 31 which is properly appealed but without
35 adequate time for hearing and decision before June 30 is void.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. 80. Section 384.17, Code 2026, is amended to read as
2 follows:

3 **384.17 Levy by county.**

4 At the time required by law, the county board of supervisors
5 shall levy the taxes necessary for each city fund for the
6 following fiscal year. The levy must be as shown in the
7 adopted city budget and as certified by the clerk, subject to
8 any changes made after a protest hearing, and any additional
9 tax rates approved at a city election. A city levy is not valid
10 until proof of publication or posting of notice of a budget
11 hearing under [section 384.16, subsection 3](#), is filed with the
12 county auditor and ~~individual~~ statements are mailed or posted
13 under [section 24.2A](#).

14 Sec. 81. Section 384.18, subsection 2, Code 2026, is amended
15 to read as follows:

16 2. A budget amendment must be prepared and adopted in the
17 same manner as the original budget, as provided in section
18 384.16, excluding the requirement for ~~the mailing of individual~~
19 statements under [section 24.2A](#), and is subject to protest as
20 provided in [section 384.19](#), except that the committee may by
21 rule provide that amendments of certain types or up to certain
22 amounts may be made without public hearing and without being
23 subject to protest. A city budget shall be amended by May
24 31 of the current fiscal year to allow time for a protest
25 hearing to be held and a decision rendered before June 30. The
26 amendment of a budget after May 31, which is properly appealed
27 but without adequate time for hearing and decision before June
28 30 is void.

29 Sec. 82. IMPLEMENTATION OF DIVISION OF ACT. Section 25B.2,
30 subsection 3, shall not apply to this division of this Act.

31 Sec. 83. APPLICABILITY. This division of this Act applies
32 to political subdivision budgets for fiscal years beginning on
33 or after July 1, 2027.

34
35

DIVISION XII
ELECTION DATES — BONDS

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. 84. Section 39.2, subsection 4, paragraph d, Code 2026,
2 is amended to read as follows:

3 *d.* For any political subdivision of this state, if the
4 special election is in whole or in part for the question of
5 issuing bonds or other indebtedness, the first Tuesday after
6 the first Monday in June or the first Tuesday after the first
7 Monday in November. However, a political subdivision shall
8 not hold an election on the question of issuing bonds or other
9 indebtedness on two consecutive election dates authorized under
10 this paragraph.

11 DIVISION XIII

12 EMERGENCY MEDICAL SERVICES LEVY

13 Sec. 85. Section 422D.1, subsection 1, paragraph a,
14 subparagraph (2), Code 2026, is amended to read as follows:

15 (2) (a) An For fiscal years beginning before July 1, 2027,
16 an ad valorem property tax not to exceed seventy-five cents per
17 one thousand dollars of assessed value on all taxable property
18 within the county.

19 (b) For fiscal years beginning on or after July 1, 2027,
20 an ad valorem property tax not to exceed one dollar and fifty
21 cents per one thousand dollars of assessed value on all taxable
22 property within the county. However, for counties authorized
23 to impose the ad valorem property tax under this subparagraph
24 for the fiscal year beginning July 1, 2026, the maximum levy
25 rate for such county shall not exceed a rate of seventy-five
26 cents per one thousand dollars of assessed value unless a rate
27 in excess thereof, not to exceed one dollar and fifty cents
28 per one thousand dollars of assessed value, is approved at an
29 election held on or after July 1, 2026.

30 DIVISION XIV

31 SCHOOL DISTRICT UNSPENT BALANCES — ON-TIME FUNDING AND
32 MODIFIED SUPPLEMENTAL AMOUNTS

33 Sec. 86. Section 257.7, Code 2026, is amended by adding the
34 following new subsection:

35 NEW SUBSECTION. 3. Unspent balances. For school budget

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 years beginning on or after July 1, 2026, a school district's
2 actual unspent balance from the preceding year used to
3 calculate the authorized budget under subsection 1 shall
4 not exceed an amount equal to thirty-five percent of the
5 school district's authorized expenditures for the budget year
6 immediately preceding the base year unless a greater amount
7 is authorized by the school budget review committee based on
8 one or more grounds authorized for the approval of a modified
9 supplemental amount under section 257.31.

10 Sec. 87. Section 257.13, Code 2026, is amended to read as
11 follows:

12 **257.13 On-time ~~funding~~ budget adjustment.**

13 1. a. For the school budget year beginning July 1, 2001,
14 and succeeding budget years beginning before July 1, 2026, if a
15 district's actual enrollment for the budget year, determined
16 under section 257.6, is greater than its budget enrollment for
17 the budget year, the district shall be eligible to receive an
18 on-time ~~funding~~ budget adjustment. The adjustment shall be in
19 an amount equal to the difference between the actual enrollment
20 for the budget year and the budget enrollment for the budget
21 year, multiplied by the district cost per pupil.

22 ~~2.~~ b. The board of directors of a school district that
23 wishes to receive an on-time ~~funding~~ budget adjustment under
24 this subsection shall adopt a resolution to receive the
25 adjustment and notify the school budget review committee
26 annually, but not earlier than November 1, as determined by the
27 department of education. The school budget review committee
28 shall establish a modified supplemental amount pursuant to
29 subsection 1 paragraph "a".

30 2. a. For the school budget years beginning on or after
31 July 1, 2026, if a district's actual enrollment for the budget
32 year, determined under section 257.6, is greater than its
33 budget enrollment for the budget year, the district may request
34 an on-time budget adjustment. The adjustment shall not exceed
35 an amount equal to the difference between the actual enrollment

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 for the budget year and the budget enrollment for the budget
2 year, multiplied by the district cost per pupil.

3 b. To request an on-time budget adjustment under this
4 subsection, the board of directors of a school district shall
5 adopt a resolution to receive the adjustment and notify the
6 school budget review committee on or before a date established
7 by the committee. The school budget review committee may
8 establish a modified supplemental amount pursuant to paragraph
9 "a".

10 3. If the board of directors of a school district determines
11 that a need exists for additional funds exceeding the on-time
12 ~~funding~~ budget adjustment pursuant to **this section**, a request
13 for a modified supplemental amount based upon increased
14 enrollment may be submitted to the school budget review
15 committee as provided in **section 257.31**.

16 Sec. 88. **NEW SECTION. 279.63A Unspent balance — policy.**

17 1. The board of directors of each school district shall
18 establish a policy that defines a targeted range and maximum
19 amount of unspent balance of authorized expenditures,
20 determined by a percent of authorized expenditures under
21 section 257.7 or other methodology specified in the policy.
22 The policy shall also state the date the policy was adopted
23 and the date the policy was most recently reviewed or revised
24 under subsection 2. The targeted range and maximum amount
25 established in the policy shall be made with the intent to
26 equalize educational opportunity, provide a good education
27 for all the children of the school district, provide property
28 tax relief, decrease the percentage of school costs paid from
29 property taxes, and to provide reasonable control of school
30 costs.

31 2. Targeted ranges and maximum amounts defined in the policy
32 under subsection 1 shall be reviewed annually by the board of
33 directors and such review shall be entered in the minutes of
34 the board and approved revisions shall be made to the policy.

35 Sec. 89. **EFFECTIVE DATE.** This division of this Act, being

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 deemed of immediate importance, takes effect upon enactment.

2

DIVISION XV

3

HOMESTEAD CREDITS AND EXEMPTIONS

4 Sec. 90. Section 10A.518, subsection 2, paragraph b, Code
5 2026, is amended to read as follows:

6 b. The rules shall require the installation of smoke
7 detectors in existing single-family rental units and
8 multiple-unit residential buildings. Existing single-family
9 dwelling units shall be equipped with approved smoke detectors.
10 A person who files for a homestead credit or exemption
11 pursuant to [chapter 425](#), subchapter I, shall certify that the
12 single-family dwelling unit for which the credit or exemption
13 is filed has a smoke detector installed in compliance with this
14 section, or that one will be installed within thirty days of
15 the date the filing for the credit or exemption is made. The
16 director shall adopt rules and establish appropriate procedures
17 to administer [this subsection](#).

18 Sec. 91. Section 10A.518, subsection 3, paragraph b, Code
19 2026, is amended to read as follows:

20 b. The rules shall require the installation of carbon
21 monoxide alarms in existing single-family rental units and
22 multiple-unit residential buildings that have a fuel-fired
23 heater or appliance, a fireplace, or an attached garage.
24 Existing single-family dwellings that have a fuel-fired heater
25 or appliance, a fireplace, or an attached garage shall be
26 equipped with approved carbon monoxide alarms. For purposes
27 of this paragraph, *"approved carbon monoxide alarm"* means a
28 carbon monoxide alarm that meets the standards established by
29 the underwriters' laboratories or is approved by the director
30 as established by rule under [subsection 5](#). A person who files
31 for a homestead credit or exemption pursuant to [chapter 425](#),
32 subchapter I, shall certify that the single-family dwelling
33 for which the credit or exemption is filed and that has a
34 fuel-fired heater or appliance, a fireplace, or an attached
35 garage, has carbon monoxide alarms installed in compliance with

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 this section, or that such alarms will be installed within
2 thirty days of the date the filing for the credit or exemption
3 is made. The director shall adopt rules and establish
4 appropriate procedures to administer this subsection.

5 Sec. 92. Section 25B.7, subsection 2, paragraph a, Code
6 2026, is amended to read as follows:

7 a. Homestead tax credit pursuant to section 425.17 and
8 sections 425.2 through 425.13, ~~and section 425.15~~.

9 Sec. 93. Section 103.22, subsection 7, Code 2026, is amended
10 to read as follows:

11 7. Prohibit an owner of property from performing work on the
12 owner's principal residence, if such residence is an existing
13 dwelling rather than new construction and is not an apartment
14 that is attached to any other apartment or building, as those
15 terms are defined in section 499B.2, and is not larger than a
16 single-family dwelling, or require such owner to be licensed
17 under this chapter. In order to qualify for inapplicability
18 pursuant to this subsection, a residence shall qualify for the
19 homestead tax credit or exemption.

20 Sec. 94. Section 105.11, subsection 3, Code 2026, is amended
21 to read as follows:

22 3. Prohibit an owner of property from performing work on the
23 owner's principal residence, if such residence is an existing
24 dwelling rather than new construction and is not larger than a
25 single-family dwelling, or farm property, excluding commercial
26 or industrial installations or installations in public use
27 buildings or facilities, or require such owner to be licensed
28 under this chapter. In order to qualify for inapplicability
29 pursuant to this subsection, a residence shall qualify for the
30 homestead tax credit, or exemption.

31 Sec. 95. Section 216.12, subsection 1, paragraph e, Code
32 2026, is amended to read as follows:

33 e. The rental or leasing of a housing accommodation in a
34 building which contains housing accommodations for not more
35 than four families living independently of each other, if the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 owner resides in one of the housing accommodations for which
2 the owner qualifies for the homestead tax credit or exemption
3 ~~under section 425.1~~ chapter 425, subchapter I.

4 Sec. 96. Section 321.1, subsection 6C, Code 2026, is amended
5 to read as follows:

6 6C. *"Bona fide residence"* or *"bona fide address"* means the
7 current street or highway address of an individual's residence.
8 The bona fide residence of a person with more than one dwelling
9 is the dwelling for which the person claims a homestead
10 tax credit or exemption under chapter 425, subchapter I, if
11 applicable. The bona fide residence of a homeless person is a
12 primary nighttime residence meeting one of the criteria listed
13 in [section 48A.2, subsection 3](#).

14 Sec. 97. Section 331.401, subsection 1, paragraphs e and f,
15 Code 2026, are amended to read as follows:

16 e. Adopt resolutions authorizing the county assessor to
17 provide forms for homestead tax exemption and credit claimants
18 as provided in ~~section 425.2~~ chapter 425, subchapter I, and
19 military service tax exemptions as provided in [section 426A.14](#).

20 f. Examine and allow or disallow claims for homestead
21 tax exemption and credit in accordance with ~~section 425.3~~
22 chapter 425, subchapter I, and claims for military service
23 tax exemption in accordance with [chapter 426A](#). The board,
24 by a single resolution, may allow or disallow the exemptions
25 recommended by the assessor.

26 Sec. 98. Section 331.512, subsection 3, Code 2026, is
27 amended to read as follows:

28 3. Carry out duties relating to the homestead tax exemption
29 and credit as provided in chapter 425, subchapter I, and
30 agricultural land tax credit as provided in ~~chapters 425 and~~
31 chapter 426.

32 Sec. 99. Section 331.559, subsection 11, Code 2026, is
33 amended to read as follows:

34 11. Carry out duties relating to the administration of
35 the homestead tax exemption and credit and other credits as

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 provided in sections ~~425.4, 425.5, 425.7, 425.9, 425.10,~~ and
2 ~~425.25~~ chapter 425.

3 Sec. 100. Section 404.3, subsection 1, Code 2026, is amended
4 to read as follows:

5 1. All qualified real estate assessed as residential
6 property is eligible to receive an exemption from taxation
7 based on the actual value added by the improvements. The
8 exemption is for a period of ten years. The amount of the
9 exemption is equal to a percent of the actual value added by
10 the improvements, determined as follows: One hundred fifteen
11 percent of the value added by the improvements. However, the
12 amount of the actual value added by the improvements which
13 shall be used to compute the exemption shall not exceed twenty
14 thousand dollars and the granting of the exemption shall not
15 result in the actual value of the qualified real estate being
16 reduced below the actual value on which the homestead ~~credit~~
17 exemption is computed under section ~~425.1~~ 425.1A, subsection
18 1A.

19 Sec. 101. Section 425.1, subsection 2, Code 2026, is amended
20 by striking the subsection and inserting in lieu thereof the
21 following:

22 2. a. The homestead credit fund shall be apportioned each
23 year so as to give a credit against the tax on each eligible
24 homestead in the state equal to the amounts specified pursuant
25 to paragraph "b" or "c", as applicable.

26 b. (1) If the owner of a homestead allowed a credit under
27 this subchapter is any of the following, the homestead credit
28 allowed on the homestead shall be the entire amount of tax
29 levied on the homestead:

30 (a) A veteran of any of the military forces of the United
31 States who acquired the homestead under 38 U.S.C. §21.801,
32 21.802 prior to August 6, 1991, or under 38 U.S.C. §2101, 2102.

33 (b) A veteran as defined in section 35.1 with a permanent
34 service-connected disability rating of one hundred percent, as
35 certified by the United States department of veterans affairs,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 or a permanent and total disability rating based on individual
2 unemployability that is compensated at the one hundred percent
3 disability rate, as certified by the United States department
4 of veterans affairs.

5 (c) A former member of the national guard of any state
6 who otherwise meets the service requirements of section 35.1,
7 subsection 2, paragraph "b", subparagraph (2) or (7), with a
8 permanent service-connected disability rating of one hundred
9 percent, as certified by the United States department of
10 veterans affairs, or a permanent and total disability rating
11 based on individual unemployability that is compensated at the
12 one hundred percent disability rate, as certified by the United
13 States department of veterans affairs.

14 (d) An individual who is a surviving spouse or a child and
15 who is receiving dependency and indemnity compensation pursuant
16 to 38 U.S.C. §1301 et seq., as certified by the United States
17 department of veterans affairs.

18 (2) (a) For an owner described in subparagraph (1),
19 subparagraph division (a), (b), or (c), the credit allowed
20 shall be continued to the estate of an owner who is deceased
21 or the surviving spouse and any child, as defined in section
22 234.1, who are the beneficiaries of a deceased owner, so long
23 as the surviving spouse remains unmarried.

24 (b) An individual described in subparagraph (1),
25 subparagraph division (d), is no longer eligible for the credit
26 upon termination of dependency and indemnity compensation under
27 38 U.S.C. §1301 et seq.

28 (3) An owner or a beneficiary of an owner who elects to
29 secure the credit provided in this paragraph is not eligible
30 for the credit provided in paragraph "c" or any other real
31 property tax credit or exemption provided by law for veterans
32 of military service.

33 (4) If an owner acquires a different homestead, the
34 credit allowed under this paragraph may be claimed on the new
35 homestead unless the owner fails to meet the other requirements

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 of this paragraph.

2 (5) (a) Except as provided in subparagraph division (b),
3 the list of the names and addresses of individuals allowed
4 a credit under this paragraph and maintained by the county
5 recorder, county treasurer, county assessor, city assessor, or
6 other government body is confidential information and shall
7 not be disseminated to any person unless otherwise ordered by
8 a court or released by the lawful custodian of the records
9 pursuant to state or federal law. The county recorder, county
10 treasurer, county assessor, city assessor, or other government
11 body responsible for maintaining the names and addresses
12 of individuals allowed a credit under this paragraph may
13 display such credit on individual paper records and individual
14 electronic records, including display on an internet site.

15 (b) Upon request, a county recorder, county assessor, city
16 assessor, or other entity may share information as described in
17 subparagraph division (a) to a county veterans service officer
18 for purposes of providing information on benefits and services
19 available to veterans and their families.

20 (6) (a) For an owner who makes an application to secure
21 the credit provided in this paragraph before July 1, 2026,
22 and for the beneficiary of such an owner, "homestead" shall
23 mean the same as defined in section 425.11 for each succeeding
24 assessment year.

25 (b) For an owner who makes an application to secure the
26 credit provided in this paragraph on or after July 1, 2026, and
27 for the beneficiary of such an owner, "homestead" shall mean the
28 same as provided in section 425.11, except the homestead shall
29 not include appurtenances and shall not exceed one-half acre.

30 (7) For purposes of this paragraph, "*permanent and total*
31 *disability rating based on individual unemployability*" means
32 a condition under which a person has either a permanent
33 service-connected disability rating of sixty percent or two or
34 more permanent service-connected disability conditions in which
35 one of the conditions has at least a forty percent rating and

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 the combined rating for all the conditions is at least seventy
2 percent, and the person has an administrative adjustment added
3 to the service-connected disability rating, due to individual
4 unemployability, such that the United States department of
5 veterans affairs rates the veteran permanently and totally
6 disabled for purposes of disability compensation.

7 c. (1) For assessment years beginning prior to January
8 1, 2026, unless eligible under section 425.15, Code 2026, an
9 amount equal to the actual levy on the first four thousand
10 eight hundred fifty dollars of actual value for each homestead.

11 (2) For the assessment year beginning January 1, 2026,
12 and each assessment year thereafter, unless eligible under
13 paragraph "b", zero.

14 Sec. 102. Section 425.1A, subsection 1, Code 2026, is
15 amended to read as follows:

16 1. The following exemptions from taxation shall be allowed
17 ~~in addition to following application of the homestead credit~~
18 exemption under subsection 1A for an owner that has attained
19 the age of sixty-five years by January 1 of the assessment
20 year:

21 a. For the assessment year beginning January 1, 2023, the
22 eligible homestead, not to exceed three thousand two hundred
23 fifty dollars in taxable value.

24 b. For ~~the assessment year~~ years beginning on or after
25 January 1, 2024, ~~and each succeeding assessment year~~, the
26 eligible homestead, not to exceed six thousand five hundred
27 dollars in taxable value.

28 Sec. 103. Section 425.1A, Code 2026, is amended by adding
29 the following new subsection:

30 NEW SUBSECTION. 1A. For the assessment year beginning
31 January 1, 2026, and each assessment year thereafter, an
32 exemption from taxation of fifteen thousand dollars in taxable
33 value shall be allowed on each eligible homestead.

34 Sec. 104. Section 425.1A, subsection 2, Code 2026, is
35 amended to read as follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 2. Section 25B.7, subsection 1, shall not apply to the
2 property tax ~~exemption~~ exemptions provided in this section.

3 Sec. 105. Section 425.2, subsections 1 and 2, Code 2026, are
4 amended to read as follows:

5 1. A person who wishes to qualify for the homestead credit
6 or exemptions allowed under this subchapter shall obtain the
7 appropriate forms for filing ~~for the credit~~ from the assessor.
8 The forms shall include the ability to claim the credit under
9 section 425.1 and the exemptions under section 425.1A.

10 However, a separate form shall be required for claiming a
11 credit under section 425.1, subsection 2, paragraph "b". The
12 person claiming the credit or exemption shall file a verified
13 statement and designation of homestead with the assessor for
14 the year for which the person is first claiming the credit
15 or exemption. The claim shall be filed not later than July
16 1 of the year for which the person is claiming the credit or
17 exemption. A claim filed after July 1 of the year for which the
18 person is claiming the credit or exemption shall be considered
19 as a claim filed for the following year.

20 2. Upon the filing and allowance of the claim, the claim
21 shall be allowed on that homestead for successive years without
22 further filing as long as the property is legally or equitably
23 owned and used as a homestead by that person or that person's
24 spouse on July 1 of each of those successive years, and the
25 owner of the property being claimed as a homestead declares
26 residency in Iowa for purposes of income taxation, and the
27 property is occupied by that person or that person's spouse
28 for at least six months in each of those calendar years in
29 which the fiscal year begins. When the property is sold or
30 transferred, the buyer or transferee who wishes to qualify
31 shall refile for the credit or exemption. However, when the
32 property is transferred as part of a distribution made pursuant
33 to chapter 598, the transferee who is the spouse retaining
34 ownership of the property is not required to refile for the
35 credit or exemption. Property divided pursuant to chapter 598

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 shall not be modified following the division of the property.
2 An owner who ceases to use a property for a homestead or
3 intends not to use it as a homestead for at least six months in
4 a calendar year shall provide written notice to the assessor
5 by July 1 following the date on which the use is changed. A
6 person who sells or transfers a homestead or the personal
7 representative of a deceased person who had a homestead at the
8 time of death, shall provide written notice to the assessor
9 that the property is no longer the homestead of the former
10 claimant.

11 Sec. 106. Section 425.2, subsection 4, Code 2026, is amended
12 by striking the subsection.

13 Sec. 107. Section 425.2, subsections 5 and 6, Code 2026, are
14 amended to read as follows:

15 5. Any person sixty-five years of age or older or any person
16 who is disabled may request, in writing, from the appropriate
17 assessor forms for filing ~~for homestead tax credit~~. Any
18 person sixty-five years of age or older or who is disabled
19 may complete the form, which shall include a statement of
20 homestead, and mail or return it to the appropriate assessor.
21 The signature of the claimant on the statement shall be
22 considered the claimant's acknowledgment that all statements
23 and facts entered on the form are correct to the best of the
24 claimant's knowledge.

25 6. Upon adoption of a resolution by the county board
26 of supervisors, any person may request, in writing, from
27 the appropriate assessor forms for the filing ~~for homestead~~
28 ~~tax credit~~. The person may complete the form, which shall
29 include a statement of homestead, and mail or return it to
30 the appropriate assessor. The signature of the claimant on
31 the statement of homestead shall be considered the claimant's
32 acknowledgment that all statements and facts entered on the
33 form are correct to the best of the claimant's knowledge.

34 Sec. 108. Section 425.8, subsection 1, Code 2026, is amended
35 to read as follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 1. The director of revenue shall prescribe the form
2 for the making of a verified statement and designation of
3 homestead, the form for the supporting affidavits required
4 herein, and such other forms as may be necessary for the proper
5 administration of **this subchapter**. Whenever necessary, the
6 department of revenue shall forward to the county auditors of
7 the several counties in the state the prescribed sample forms,
8 and the county auditors shall furnish blank forms prepared in
9 accordance therewith with the assessment rolls, books, and
10 supplies delivered to the assessors. The department of revenue
11 shall prescribe and the county auditors shall provide on the
12 forms ~~for claiming the homestead credit~~ a statement to the
13 effect that the owner realizes that the owner must give written
14 notice to the assessor when the owner changes the use of the
15 property.

16 Sec. 109. Section 425.11, subsection 1, paragraph d,
17 subparagraph (1), unnumbered paragraph 1, Code 2026, is amended
18 to read as follows:

19 The homestead includes the dwelling house which the owner,
20 in good faith, is occupying as a home on July 1 of the year for
21 which the credit or exemption is claimed and occupies as a home
22 for at least six months during the calendar year in which the
23 fiscal year begins, except as otherwise provided.

24 Sec. 110. Section 425.11, subsection 1, paragraph d,
25 subparagraph (3), Code 2026, is amended to read as follows:

26 (3) It must not embrace more than one dwelling house, but
27 where a homestead has more than one dwelling house situated
28 thereon, the exemption ~~and~~ or credit provided for in this
29 subchapter shall apply to the home and buildings used by the
30 owner, but shall not apply to any other dwelling house and
31 buildings appurtenant.

32 Sec. 111. Section 425.11, subsection 1, paragraph e,
33 subparagraph (2), Code 2026, is amended to read as follows:

34 (2) For the purpose of **this subchapter**, the word "owner"
35 shall be construed to mean a bona fide owner and not one for

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 the purpose only of availing the person of the benefits of this
2 subchapter. In order to qualify for the homestead tax credit
3 and or exemption, evidence of ownership shall be on file in the
4 office of the clerk of the district court or recorded in the
5 office of the county recorder at the time the owner files with
6 the assessor a verified statement of the homestead claimed by
7 the owner as provided in [section 425.2](#).

8 Sec. 112. Section 483A.24, subsection 20, Code 2026, is
9 amended to read as follows:

10 20. Upon payment of a fee established by rules adopted
11 pursuant to [section 483A.1](#) for a lifetime trout fishing
12 license, the department shall issue a lifetime trout fishing
13 license to a person who is at least sixty-five years of age or
14 to a person who qualifies for the disabled veteran homestead
15 credit under [section ~~425.15~~ 425.1, subsection 2, paragraph `b`](#).
16 The department shall prepare an application to be used by a
17 person requesting a lifetime trout fishing license under this
18 subsection.

19 Sec. 113. REPEAL. Section 425.15, Code 2026, is repealed.

20 Sec. 114. IMPLEMENTATION. Homestead owners who have filed
21 for or that are receiving homestead credits or exemptions under
22 chapter 425, subchapter I, before the effective date of this
23 division of this Act shall continue to receive such credits and
24 exemptions for which the owner is eligible for assessment years
25 beginning on or after January 1, 2026, without refileing, and,
26 if the owner is eligible, shall receive the exemption under
27 section 425.1A, subsection 1A, as enacted in this division of
28 this Act, without filing for such exemption.

29 Sec. 115. RETROACTIVE APPLICABILITY. This division of this
30 Act applies retroactively to assessment years beginning on or
31 after January 1, 2026.>

NORDMAN of Dallas

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2780

H-8375

1 Amend House File 2780 as follows:

2 1. Page 2, after line 3 by inserting:

3 <Sec. _____. Section 123.30, subsection 5, paragraph a, Code
4 2026, is amended by adding the following new subparagraph:

5 NEW SUBPARAGRAPH. (4) A social district, if the holder of
6 the retail alcohol license is a participating licensee within a
7 social district and in compliance with the ordinance adopted
8 under section 414.34.

9 Sec. _____. Section 123.46, subsection 2, Code 2026, is
10 amended to read as follows:

11 2. a. A person shall not use or consume alcoholic liquor,
12 wine, or beer upon the public streets or highways. A person
13 shall not use or consume alcoholic liquor in any public
14 place except premises covered by a retail alcohol license.
15 A person shall not possess or consume alcoholic liquors,
16 wine, or beer on public school property or while attending a
17 public or private school-related function. A person shall not
18 be intoxicated in a public place. A person violating this
19 subsection is guilty of a simple misdemeanor.

20 b. Notwithstanding paragraph "a", a person may possess
21 or consume alcoholic liquor, wine, or beer upon the public
22 streets, highways, or public places within a social district
23 if the possession or consumption complies with the ordinance
24 adopted under section 414.34.>

25 2. Page 6, after line 32 by inserting:

26 <Sec. _____. NEW SECTION. 414.34 Social districts.

27 1. As used in this section:

28 *a. "Marked container"* means a nonglass container that
29 identifies the retail alcohol licensee providing the alcoholic
30 liquor, beer, or wine in the container to the consumer within
31 the social district.

32 *b. "Retail alcohol licensee"* means the holder of a class "C"
33 or special class "C" license issued under section 123.30.

34 *c. "Social district"* means a defined area in which the
35 possession and consumption of alcoholic liquor, wine, and

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 beer is allowed on public streets, sidewalks, and other
2 public spaces within the boundaries of the district that are
3 consistent with this section.

4 2. A city may define an area by ordinance that designates a
5 social district for use by retail alcohol licensees.

6 3. An ordinance adopted pursuant to this section must
7 include all of the following:

8 a. A legal description or map of the district.

9 b. The days and hours the possession and consumption of
10 alcoholic liquor, wine, and beer are permitted on public
11 streets, sidewalks, and other public places within the
12 district.

13 c. Requirements for marked container use and identification.

14 d. Participation requirements for retail alcohol licensees
15 within the district.

16 e. Enforcement provisions and penalties for violations.

17 f. Procedures for the revocation or suspension of all of the
18 following:

19 (1) The participation of retail alcohol licensees for
20 violations.

21 (2) The social district itself for public safety concerns
22 or other matters.

23 4. An ordinance adopted by a city shall not be construed to
24 authorize any of the following:

25 a. Consumption of an alcoholic beverage in a motor vehicle
26 or on the public streets, sidewalks, and other public spaces
27 during the times when the ordinance is not in effect.

28 b. Possession or consumption of an alcoholic beverage in
29 a manner contrary to the provisions of chapter 123 except as
30 otherwise provided by an ordinance adopted pursuant to this
31 section.

32 c. A prohibition on any participating retail alcohol
33 licensee or other establishment located within the social
34 district from denying entry to the premises of the licensee or
35 establishment to persons who possess alcoholic beverages from

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 other participating retail alcohol licensees.>

2 3. Title page, line 1, by striking <control, including> and
3 inserting <control by providing for>

4 4. Title page, line 3, after <manufacturers,> by inserting
5 <permitting cities to create social districts for the
6 consumption of alcoholic beverages,>

COLLINS of Des Moines

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

Senate Amendment to
House File 2502

H-8376

- 1 Amend House File 2502, as passed by the House, as follows:
- 2 1. Page 1, after line 8 by inserting:
- 3 <Sec. ____ . EFFECTIVE DATE. This Act, being deemed of
- 4 immediate importance, takes effect upon enactment.>
- 5 2. Title page, line 1, after <employees> by inserting <, and
- 6 including effective date provisions>
- 7 3. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

Senate Amendment to
House File 2305

H-8377

1 Amend House File 2305, as amended, passed, and reprinted by
2 the House, as follows:

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

5 <Section 1. Section 135J.1, Code 2026, is amended to read
6 as follows:

7 135J.1 Definitions.

8 For the purposes of [this chapter](#) unless otherwise defined:

9 1. "Attending physician provider" means a physician licensed
10 pursuant to [chapter 148](#) or a physician assistant licensed
11 pursuant to [chapter 148C](#), physician assistant, or an advanced
12 registered nurse practitioner who is licensed in this state.

13 2. "Attorney in fact" means the same as defined in section
14 [144B.1](#).

15 ~~2.~~ 3. "Core services" means physician services, nursing
16 services, medical social services, counseling services,
17 and ~~volunteer~~ services provided by volunteers. These core
18 services, as well as others deemed necessary by the hospice
19 in delivering safe and appropriate care to ~~its case load~~ the
20 hospice's hospice patients, can be provided through either
21 direct or indirect arrangement by the hospice.

22 ~~3.~~ 4. "Department" means the department of inspections,
23 appeals, and licensing.

24 5. "Guardian" means the same as defined in section [633.3](#).

25 ~~4.~~ 6. "Hospice patient" or "patient" means a diagnosed
26 terminally ill person an individual with an anticipated life
27 expectancy of six months or less, as certified by the attending
28 physician provider, who, ~~alone or in conjunction with a unit~~
29 ~~of care as defined in subsection 9,~~ has voluntarily requested
30 and received admission into the a hospice program. ~~If the~~
31 ~~patient is unable to request admission, a family member the~~
32 ~~may voluntarily request and receive admission on the patient's~~
33 ~~behalf.~~ An individual may make this request in conjunction
34 with a unit of care, the individual's attorney in fact,
35 the individual's guardian, or the majority of the guardians

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 if the individual has more than one guardian with equal
2 responsibilities appointed.

3 ~~5.~~ 7. "Hospice patient's family" means the immediate kin of
4 ~~the a hospice~~ patient, including a spouse, parent, stepparent,
5 brother, sister, stepbrother, stepsister, child, or stepchild.
6 Additional relatives or individuals with significant personal
7 ties to the hospice patient may be included in the hospice
8 patient's family.

9 ~~6.~~ 8. "Hospice program" means a centrally coordinated
10 program of home and inpatient care provided directly or through
11 an agreement under the direction of an identifiable hospice
12 administration providing ~~palliative~~ care directed at symptom
13 management and supportive medical and other health services
14 to ~~terminally ill~~ hospice patients and their families. A
15 licensed hospice program shall utilize a medically directed
16 interdisciplinary team and provide care to meet the physical,
17 emotional, social, spiritual, and other special needs which
18 are experienced during the final stages of illness, dying, and
19 bereavement. Hospice care shall be available twenty-four hours
20 a day, seven days a week.

21 ~~7.~~ 9. "Interdisciplinary team" means the hospice patient
22 and the hospice patient's family, the attending ~~physician~~
23 provider, and all of the following individuals trained to serve
24 with a licensed hospice program:

- 25 a. A licensed physician pursuant to [chapter 148](#).
26 b. A licensed registered nurse pursuant to [chapter 152](#).
27 c. An individual with at least a baccalaureate degree in the
28 field of social work providing medical-social services.
29 d. ~~Trained hospice volunteers~~ Volunteers.
30 e. As deemed appropriate by the hospice, physician
31 assistants, providers of special services including but not
32 limited to a spiritual counselor, a ~~pharmacist~~ pharmacists, or
33 professionals in the fields of mental health may be included
34 on the interdisciplinary team.

35 ~~8.~~ 10. "Palliative care" means specialized medical care

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 ~~directed at managing symptoms experienced by the hospice~~
2 ~~provided to a patient, as well as addressing related needs~~
3 ~~of the patient and family as they experience the stress of~~
4 ~~the dying process~~ who has been diagnosed by the patient's
5 attending provider with a serious illness. Palliative care is
6 stress and symptom management care, based on the needs of the
7 patient rather than the patient's diagnosis, provided by an
8 interdisciplinary team. The intent of palliative care is to
9 enhance the quality of life for the hospice patient and family
10 unit, ~~and is not treatment directed at cure of the terminal~~
11 ~~illness.~~ Palliative care may be provided at any stage of a
12 patient's serious illness, regardless of the patient's age, and
13 may be provided in conjunction with curative treatment for the
14 serious illness.

15 11. "Serious illness" means a health condition that
16 carries a high risk of mortality and either negatively impacts
17 an individual's daily functioning or quality of life, or
18 excessively strains the individual's caregivers.

19 12. "Terminal condition" means the same as defined in
20 section 144A.2.

21 ~~9.~~ 13. "Unit of care" means the a hospice patient and the a
22 hospice patient's family within a hospice program.

23 ~~10.~~ 14. "Volunteer services" "Volunteer" means the services
24 provided by individuals an individual who have has successfully
25 completed a training program developed by a licensed hospice
26 program and who provides services.

27 Sec. 2. Section 135J.3, Code 2026, is amended to read as
28 follows:

29 **135J.3 Basic requirements.**

30 A licensed hospice program shall include:

31 1. A planned program of hospice care, the medical components
32 of which shall be under the direction of an attending ~~physician~~
33 provider.

34 2. Centrally administered, coordinated hospice core
35 services provided in home, outpatient, or institutional

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 settings.

2 3. A mechanism that assures the rights of ~~the patient and~~
3 family a unit of care.

4 4. ~~Palliative care~~ Symptom management provided to a hospice
5 ~~patient and family~~ unit of care under the direction of an
6 attending ~~physician~~ provider.

7 5. An interdisciplinary team which develops, implements,
8 and evaluates the hospice plan of care for ~~the patient and~~
9 family a unit of care.

10 6. Bereavement services.

11 7. Accessible hospice care twenty-four hours a day, seven
12 days a week in all settings.

13 8. An ongoing system of quality assurance and utilization
14 review.

15 Sec. 3. NEW SECTION. 135J.3A Patient incapable of making a
16 treatment decision.

17 1. a. A request for admission and placement in a hospice
18 program for a patient who has a terminal condition, and
19 who is comatose, incompetent, or otherwise physically or
20 mentally incapable of communication, and who has not expressed
21 their desire for palliative care or a hospice program, may
22 be made by the patient's attorney in fact or the patient's
23 guardian. If the patient has more than one guardian with
24 equal responsibilities appointed, the decision agreed to by a
25 majority of guardians. If a majority consensus is not achieved
26 by the guardians, a court order shall be required.

27 b. If a patient does not have an attorney in fact or a
28 guardian, the request may be made by an individual, in the same
29 order of priority prescribed in section 144A.7, subsection 1,
30 paragraph "b", who shall be guided by the express or implied
31 intentions of the patient and who is reasonably available,
32 willing, and competent to make a request.

33 2. This section shall not apply to a guardian appointed
34 under chapter 232D.

35 Sec. 4. Section 144A.2, Code 2026, is amended to read as

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 follows:

2 **144A.2 Definitions.**

3 Except as otherwise provided, as used in [this chapter](#):

4 1. *“Adult”* means an individual eighteen years of age or
5 older.

6 2. *“Advanced registered nurse practitioner”* means the same as
7 defined in section 152.1.

8 ~~2.~~ 3. *“Attending physician provider”* means the physician
9 selected by, or assigned to, the patient who has primary
10 responsibility for the treatment and care of the patient same
11 as defined in section 135J.1.

12 ~~3.~~ 4. *“Attending physician assistant”* means the physician
13 assistant selected by, or assigned to, the patient who has
14 primary responsibility for the treatment and care of the
15 patient *“Attorney in fact”* means the same as defined in section
16 144B.1.

17 5. *“Close adult friend”* means a friend of a patient to whom
18 all of the following apply:

19 a. The individual is at least eighteen years of age.

20 b. The individual has shown special care and concern for the
21 patient.

22 c. The individual maintains regular contact with the patient
23 and is familiar with the patient’s health, activities, and
24 beliefs.

25 d. The individual has provided an affidavit to the patient’s
26 attending provider that states that the individual is willing
27 and able to be involved in the patient’s care.

28 ~~4.~~ 6. *“Declaration”* means a document executed in accordance
29 with the requirements of [section 144A.3](#).

30 ~~5.~~ 7. *“Department”* means the department of health and human
31 services.

32 ~~6.~~ 8. *“Emergency medical care provider”* means emergency
33 medical care provider as defined in [section 147A.1](#).

34 ~~7.~~ 9. *“Health care provider”* means a person, including an
35 emergency medical care provider, who is licensed, certified, or

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 otherwise authorized or permitted by the law of this state to
2 administer health care in the ordinary course of business or in
3 the practice of a profession.

4 ~~8.~~ 10. "*Hospital*" means hospital as defined in section
5 135B.1.

6 ~~9.~~ 11. *a.* "*Life-sustaining procedure*" means any medical
7 procedure, treatment, or intervention, including resuscitation,
8 which meets both of the following requirements:

9 (1) Utilizes mechanical or artificial means to sustain,
10 restore, or supplant a spontaneous vital function.

11 (2) When applied to a patient in a terminal condition, would
12 serve only to prolong the dying process.

13 *b.* "*Life-sustaining procedure*" does not include the
14 provision of nutrition or hydration except when required
15 to be provided parenterally or through intubation, or the
16 administration of medication or performance of any medical
17 procedure deemed necessary to provide comfort care or to
18 alleviate pain.

19 ~~10.~~ 12. "*Out-of-hospital do-not-resuscitate order*" means
20 a written order signed by a ~~physician~~ an attending provider,
21 executed in accordance with the requirements of section
22 144A.7A and issued consistent with [this chapter](#), that directs
23 the withholding or withdrawal of resuscitation when an adult
24 patient in a terminal condition is outside the hospital.

25 ~~11.~~ 13. "*Physician*" means a person licensed to practice
26 medicine and surgery or osteopathic medicine and surgery in
27 this state.

28 ~~12.~~ 14. "*Physician assistant*" means a person licensed to
29 practice as a physician assistant in this state.

30 ~~13.~~ 15. "*Qualified patient*" means a patient who has
31 executed a declaration or an out-of-hospital do-not-resuscitate
32 order in accordance with [this chapter](#) and who has been
33 determined by the patient's attending ~~physician~~ provider to be
34 in a terminal condition.

35 ~~14.~~ 16. "*Resuscitation*" means any medical intervention that

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 utilizes mechanical or artificial means to sustain, restore,
2 or supplant a spontaneous vital function, including but not
3 limited to chest compression, defibrillation, intubation, and
4 emergency drugs intended to alter cardiac function or otherwise
5 to sustain life.

6 ~~15.~~ 17. "Terminal condition" means an incurable or
7 irreversible condition that, without the administration
8 of life-sustaining procedures, will, in the opinion of
9 the attending ~~physician~~ provider, result in death within
10 a relatively short period of time or a state of permanent
11 unconsciousness from which, to a reasonable degree of medical
12 certainty, there can be no recovery.

13 Sec. 5. Section 144A.3, subsections 3 and 5, Code 2026, are
14 amended to read as follows:

15 3. It is the responsibility of the declarant to provide
16 the declarant's attending ~~physician or health care~~ provider
17 with the declaration. An attending ~~physician or health care~~
18 provider may presume, in the absence of actual notice to the
19 contrary, that the declaration complies with [this chapter](#) and
20 is valid.

21 5. A declaration executed pursuant to [this chapter](#) may, but
22 need not, be in the following form:

23 DECLARATION

24 If I should have an incurable or irreversible condition that
25 will result either in death within a relatively short period
26 of time or a state of permanent unconsciousness from which,
27 to a reasonable degree of medical certainty, there can be no
28 recovery, it is my desire that my life not be prolonged by
29 the administration of life-sustaining procedures. If I am
30 unable to participate in my health care decisions, I direct
31 my attending ~~physician~~ provider to withhold or withdraw
32 life-sustaining procedures that merely prolong the dying
33 process and are not necessary to my comfort or freedom from
34 pain.

35 Sec. 6. Section 144A.4, Code 2026, is amended to read as

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 follows:

2 **144A.4 Revocation of declaration.**

3 1. A declaration may be revoked at any time and in any
4 manner by which the declarant is able to communicate the
5 declarant's intent to revoke, without regard to mental or
6 physical condition. A revocation is only effective as to the
7 attending ~~physician or attending physician assistant~~ provider
8 upon communication to such ~~physician or physician assistant~~
9 attending provider by the declarant or by another to whom the
10 revocation was communicated.

11 2. The attending ~~physician or attending physician assistant~~
12 provider shall make the revocation a part of the declarant's
13 medical record.

14 Sec. 7. Section 144A.5, Code 2026, is amended to read as
15 follows:

16 **144A.5 Determination of terminal condition.**

17 When an attending ~~physician~~ provider who has been provided
18 with a declaration determines that the declarant is in a
19 terminal condition, this decision must be confirmed by another
20 physician, advanced registered nurse practitioner, or physician
21 assistant. The attending ~~physician~~ provider must record ~~that~~
22 the determination in the declarant's medical record.

23 Sec. 8. Section 144A.6, subsection 2, Code 2026, is amended
24 to read as follows:

25 2. The declaration of a qualified patient known to the
26 attending ~~physician~~ provider to be pregnant shall not be in
27 effect as long as the fetus could develop to the point of live
28 birth with continued application of life-sustaining procedures.
29 However, the provisions of **this subsection** do not impair any
30 existing rights or responsibilities that any person may have
31 in regard to the withholding or withdrawal of life-sustaining
32 procedures.

33 Sec. 9. Section 144A.7, subsections 1 and 2, Code 2026, are
34 amended to read as follows:

35 1. a. Life-sustaining procedures may be withheld or

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 withdrawn from a patient who is in a terminal condition and who
2 is comatose, incompetent, or otherwise physically or mentally
3 incapable of communication, and who has not made a declaration
4 in accordance with ~~this chapter~~ section 144A.3 if there is
5 consultation and written agreement for the withholding or the
6 withdrawal of life-sustaining procedures between the attending
7 ~~physician provider, another physician, advanced registered~~
8 nurse practitioner, or physician assistant, and the patient's
9 attorney in fact, the patient's guardian appointed pursuant to
10 chapter 633, or the patient's guardian who has obtained court
11 approval in accordance with section 232D.401, subsection 4,
12 paragraph "a". If the patient has more than one guardian with
13 equal responsibilities appointed, the decision agreed to by
14 a majority of the guardians. If a majority consensus is not
15 achieved by the guardians, a court order shall be required.

16 b. If a patient does not have an attorney in fact, a
17 guardian appointed pursuant to chapter 633, or a guardian
18 who has obtained court approval in accordance with section
19 232D.401, subsection 4, paragraph "a", the decision may be
20 made by any of the following individuals, who shall be guided
21 by the express or implied intentions of the patient, in the
22 following order of priority if no individual in a ~~prior class~~
23 the previous priority is reasonably available, willing, and
24 competent to ~~aet~~ make the decision:

25 ~~a. The attorney in fact designated to make treatment~~
26 ~~decisions for the patient should such person be diagnosed as~~
27 ~~suffering from a terminal condition, if the designation is in~~
28 ~~writing and complies with chapter 144B.~~

29 ~~b. The guardian of the person of the patient if one has been~~
30 ~~appointed, provided court approval is obtained in accordance~~
31 ~~with section 232D.401, subsection 4, paragraph "a", or section~~
32 ~~633.635, subsection 3, paragraph "b", subparagraph (1). This~~
33 ~~paragraph does not require the appointment of a guardian in~~
34 ~~order for a treatment decision to be made under this section.~~

35 ~~c. (1) The patient's spouse.~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 ~~d.~~ (2) An adult child of the patient or, if the patient
2 has more than one adult child, the decision agreed to by a
3 majority of the adult children who are reasonably available for
4 consultation with the patient's attending provider.

5 ~~e.~~ (3) A parent of the patient, ~~or parents~~ if the patient
6 has more than one parent, the decision agreed to by both
7 parents if both are reasonably available for consultation with
8 the patient's attending provider.

9 ~~f.~~ (4) An adult sibling of the patient or, if the patient
10 has more than one adult sibling, the decision agreed to by a
11 majority of the adult siblings who are reasonably available for
12 consultation with the patient's attending provider.

13 (5) The decision agreed to by a majority of the patient's
14 adult relatives, including but not limited to grandchildren,
15 grandparents, aunts, uncles, nieces, nephews, stepchildren,
16 stepparents, and stepsiblings who are reasonably available for
17 consultation with the patient's attending provider.

18 (6) A close adult friend.

19 2. When a decision is made pursuant to [this section](#) to
20 withhold or withdraw life-sustaining procedures, there shall
21 be a witness present at the time of the consultation with the
22 patient's attending provider when ~~that~~ the decision is made.

23 Sec. 10. Section 144A.7A, subsections 1 and 3, Code 2026,
24 are amended to read as follows:

25 1. If an attending ~~physician or attending physician~~
26 ~~assistant~~ provider issues an out-of-hospital do-not-resuscitate
27 order for an adult patient under [this section](#), the ~~physician~~
28 attending provider shall use the form prescribed pursuant to
29 subsection 2, include a copy of the order in the patient's
30 medical record, and provide a copy to the patient or an
31 individual authorized to act on the patient's behalf.

32 3. The out-of-hospital do-not-resuscitate order form shall
33 include all of the following:

- 34 a. The patient's name.
35 b. The patient's date of birth.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 c. The name of the individual authorized to act on the
2 patient's behalf, if applicable.

3 d. A statement that the patient is in a terminal condition.

4 e. The ~~physician's or physician assistant's~~ attending
5 provider's signature.

6 f. The date the form is signed.

7 g. A concise statement of the nature and scope of the order.

8 h. Any other information necessary to provide clear and
9 reliable instructions to a health care provider.

10 Sec. 11. NEW SECTION. 144A.7B Procedure in absence of
11 out-of-hospital do-not-resuscitate order.

12 1. a. Resuscitation may be withheld or withdrawn from a
13 patient who has a terminal condition, and who is comatose,
14 incompetent, or otherwise physically or mentally incapable of
15 communication, and who has not executed an out-of-hospital
16 do-not-resuscitate order, if there is consultation and
17 written agreement for the withholding or the withdrawal of
18 resuscitation between the attending provider and another
19 physician, advanced registered nurse practitioner, or physician
20 assistant, and the patient's attorney in fact, the patient's
21 guardian appointed pursuant to chapter 633, or the patient's
22 guardian who has obtained court approval in accordance
23 with section 232D.401, subsection 4, paragraph "a". If the
24 patient has more than one guardian appointed with equal
25 responsibilities, the decision agreed to by a majority of the
26 guardians. If a majority consensus is not achieved by the
27 guardians, a court order shall be required.

28 b. If a patient does not have an attorney in fact, a
29 guardian appointed pursuant to chapter 633, or a guardian
30 who has obtained a court approval in accordance with section
31 232D.401, subsection 4, paragraph "a", the decision may be made
32 by an individual, in the same order of priority prescribed in
33 section 144A.7, subsection 1, paragraph "b", who shall be guided
34 by the express or implied intentions of the patient and who
35 is reasonably available, willing, and competent to make the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 decision.

2 2. When a decision is made pursuant to this section to
3 withhold or withdraw resuscitation, a witness shall be present
4 at the time of the consultation with the patient's attending
5 provider when the decision is made.

6 3. This section shall only apply to a patient located in a
7 health care facility as that term is defined in section 135C.1,
8 a health facility as that term is defined in section 135P.1, or
9 a hospice facility certified by the centers for Medicare and
10 Medicaid services of the United States department of health and
11 human services.

12 Sec. 12. Section 144A.8, subsection 1, Code 2026, is amended
13 to read as follows:

14 1. An attending ~~physician~~ provider who is unwilling to
15 comply with the requirements of [section 144A.5](#), or who is
16 unwilling to comply with the declaration of a qualified
17 patient in accordance with [section 144A.6](#) or an out-of-hospital
18 do-not-resuscitate order pursuant to [section 144A.7A](#), or who is
19 unwilling to comply with the provisions of [section 144A.7](#) or
20 [144A.7A](#) shall take all reasonable steps to effect the transfer
21 of the patient to another ~~physician~~ provider.

22 Sec. 13. Section 144B.1, Code 2026, is amended to read as
23 follows:

24 **144B.1 Definitions.**

25 For purposes of [this chapter](#), unless the context otherwise
26 requires:

27 1. "Attending provider" means the same as defined in section
28 [135J.1](#).

29 ~~1.~~ 2. "Attorney in fact" means an individual who is
30 designated by a durable power of attorney for health care as an
31 agent to make health care decisions on behalf of a principal
32 and has consented to act in that capacity.

33 ~~2.~~ 3. "Designee" means a person named in a declaration
34 under [chapter 144C](#).

35 ~~3.~~ 4. "Durable power of attorney for health care" means a

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 document authorizing an attorney in fact to make health care
2 decisions for the principal if the principal is unable, in the
3 judgment of the attending ~~physician or attending physician~~
4 ~~assistant~~ provider, to make health care decisions.

5 ~~4.~~ 5. "Health care" means any care, treatment, service,
6 or procedure to maintain, diagnose, or treat an individual's
7 physical or mental condition. "Health care" does not include
8 the provision of nutrition or hydration except when they are
9 required to be provided parenterally or through intubation.

10 ~~5.~~ 6. "Health care decision" means the consent, refusal of
11 consent, or withdrawal of consent to health care.

12 ~~6.~~ 7. "Health care provider" means a person who is
13 licensed, certified, or otherwise authorized or permitted by
14 the ~~law~~ laws of this state to administer health care in the
15 ordinary course of business or in the practice of a profession.

16 ~~7.~~ 8. "Principal" means a person age eighteen or older who
17 has executed a durable power of attorney for health care.

18 Sec. 14. Section 144B.5, subsection 1, Code 2026, is amended
19 to read as follows:

20 1. A durable power of attorney for health care executed
21 pursuant to [this chapter](#) may, but need not, be in the following
22 form:

23 I hereby designate as my attorney in fact (my
24 agent) and give to my agent the power to make health care
25 decisions for me. This power exists only when I am unable, in
26 the judgment of my attending ~~physician or attending physician~~
27 ~~assistant~~ provider, to make those health care decisions. The
28 attorney in fact must act consistently with my desires as
29 stated in this document or otherwise made known.

30 Except as otherwise specified in this document, this document
31 gives my agent the power, where otherwise consistent with the
32 ~~law~~ laws of this state, to consent to my ~~physician or physician~~
33 ~~assistant~~ attending provider not giving health care or stopping
34 health care which is necessary to keep me alive.

35 This document gives my agent power to make health care

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 decisions on my behalf, including to consent, to refuse to
2 consent, or to withdraw consent to the provision of any care,
3 treatment, service, or procedure to maintain, diagnose, or
4 treat a physical or mental condition. This power is subject
5 to any statement of my desires and any limitations included in
6 this document.

7 My agent has the right to examine my medical records and to
8 consent to disclosure of such records.

9 Sec. 15. Section 144B.6, subsection 1, Code 2026, is amended
10 to read as follows:

11 1. Unless the district court sitting in equity specifically
12 finds that the attorney in fact is acting in a manner contrary
13 to the wishes of the principal or the durable power of attorney
14 for health care provides otherwise, an attorney in fact who
15 is known to the health care provider to be available and
16 willing to make health care decisions has priority over any
17 other person, including a guardian appointed pursuant to
18 chapter 633, to act for the principal in all matters of health
19 care decisions. The attorney in fact has authority to make
20 a particular health care decision only if the principal is
21 unable, in the judgment of the attending ~~physician or attending~~
22 ~~physician assistant~~ provider, to make the health care decision.
23 If the principal objects to a decision to withhold or withdraw
24 health care, the principal shall be presumed to be able to make
25 a decision.

26 Sec. 16. Section 144C.2, subsection 16, Code 2026, is
27 amended to read as follows:

28 16. "*Licensed hospice program*" means a licensed hospice
29 program as ~~defined~~ described in [section 135J.1](#).

30 Sec. 17. Section 633.635, Code 2026, is amended by adding
31 the following new subsection:

32 NEW SUBSECTION. 6. Notwithstanding subsections 2 and 3, a
33 guardian may make a decision for a protected person pursuant to
34 sections 135J.3A, 144A.7, and 144A.7B without court approval.

35 Sec. 18. Section 633.669, subsection 1, paragraph b, Code

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 2026, is amended by adding the following new subparagraphs:

2 NEW SUBPARAGRAPH. (11) The protected person's wishes
3 related to withholding or withdrawal of life-sustaining
4 procedures pursuant to chapter 144A or 144D.

5 NEW SUBPARAGRAPH. (12) The protected person's wishes
6 related to placement in a hospice program in the event of a
7 terminal condition.

8 Sec. 19. Section 633.669, subsection 1, paragraph c, Code
9 2026, is amended by adding the following new subparagraphs:

10 NEW SUBPARAGRAPH. (9) The protected person's wishes
11 related to withholding or withdrawal of life-sustaining
12 procedures pursuant to chapter 144A or 144D.

13 NEW SUBPARAGRAPH. (10) The protected person's wishes
14 related to placement in a hospice program in the event of a
15 terminal condition.>

16 2. Title page, line 3, by striking <and>

17 3. Title page, line 4, by striking <care> and inserting
18 <care, and probate court guardianship reports>

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

Senate Amendment to
House File 990

H-8378

- 1 Amend House File 990, as amended, passed, and reprinted by
2 the House, as follows:
- 3 1. Page 1, before line 1 by inserting:
4 <Section 1. Section 124E.4, subsection 1, paragraph b, Code
5 2026, is amended by striking the paragraph.
6 Sec. _____. Section 124E.4, subsection 1, paragraph d,
7 subparagraph (1), Code 2026, is amended to read as follows:
8 (1) The patient's full name, Iowa residence address, date
9 of birth, and telephone number.
- 10 Sec. _____. Section 124E.4, subsection 2, paragraph a, Code
11 2026, is amended to read as follows:
12 a. The patient's full name, Iowa residence address, and date
13 of birth.>
- 14 2. Page 1, line 2, by striking <2025> and inserting <2026>
15 3. Page 1, line 11, by striking <2025> and inserting <2026>
16 4. Title page, line 1, before <licensure> by inserting
17 <issuance of medical cannabidiol registration cards and>
18 5. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2766

H-8379

1 Amend House File 2766 as follows:

2 1. Page 17, line 5, by striking <domesticates> and inserting
3 <redomesticates>

LUNDGREN of Dubuque

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2777 - Introduced

HOUSE FILE 2777
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 92)

A BILL FOR

1 An Act relating to Iowa's urban renewal law by modifying the
2 division of revenue, and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2777

1 Section 1. Section 403.19, subsection 2, paragraph a, Code
2 2025, is amended to read as follows:

3 a. That portion of the taxes each year in excess of such
4 amount shall be allocated to and when collected be paid into a
5 special fund of the municipality to pay the principal of and
6 interest on loans, moneys advanced to, or indebtedness, whether
7 funded, refunded, assumed, or otherwise, including bonds
8 issued under the authority of [section 403.9, subsection 1](#),
9 incurred by the municipality to finance or refinance, in whole
10 or in part, an urban renewal project within the area, and to
11 provide assistance for low and moderate income family housing
12 as provided in [section 403.22](#). However, except as provided
13 in paragraph "b", taxes for the regular and voter-approved
14 physical plant and equipment levy of a school district imposed
15 pursuant to [section 298.2](#) and taxes for the instructional
16 support program of a school district imposed pursuant to
17 section 257.19, taxes for the payment of bonds and interest
18 of each taxing district, taxes for emergency medical services
19 imposed pursuant to chapter 357F, 357G, or 422D, and taxes
20 imposed under [section 346.27, subsection 22](#), related to joint
21 county-city buildings shall be collected against all taxable
22 property within the taxing district without limitation by the
23 provisions of [this subsection](#).

24 Sec. 2. APPLICABILITY. This Act applies to property taxes
25 due and payable in fiscal years beginning on or after July 1,
26 2027.

27 EXPLANATION

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

30 This bill excludes property taxes for emergency medical
31 services imposed pursuant to Code chapter 357F, 357G, or 422D
32 from a division of revenue (tax increment financing) under Code
33 section 403.19.

34 The bill applies to property taxes due and payable in fiscal
35 years beginning on or after July 1, 2027.

LSB 1232HV (2) 91

-1-

ms/md

1/1

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2778 - Introduced

HOUSE FILE 2778
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2280)

A BILL FOR

1 An Act modifying the individual income tax credit for emergency
2 medical services personnel to include volunteer ambulance
3 drivers, and including retroactive applicability provisions.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2778

1 Section 1. Section 422.12, subsection 1, paragraph b, Code
2 2026, is amended to read as follows:

3 b. *Emergency medical services personnel member* means an
4 emergency medical care provider, as defined in [section 147A.1](#),
5 who is certified as a first responder pursuant to chapter 147A,
6 or who is a volunteer ambulance driver.

7 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
8 retroactively to January 1, 2026, for tax years beginning on
9 or after that date.

10 EXPLANATION

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

13 This bill modifies the individual income tax credit for
14 emergency medical services personnel.

15 Currently, an emergency medical services personnel member
16 who is certified as a first responder under Code chapter
17 147A may claim an individual income tax credit for services
18 performed in the amount of \$250.

19 The bill modifies the credit to allow an emergency medical
20 services personnel member to claim the individual income tax
21 credit if the person is a volunteer ambulance driver.

22 The bill applies retroactively to tax years beginning on or
23 after January 1, 2026.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2779 - Introduced

HOUSE FILE 2779
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 757)

A BILL FOR

1 An Act relating to authorizations to conduct advance deposit
2 wagering.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2779

1 Section 1. Section 99D.11, subsection 6, paragraph c,
2 subparagraphs (1) and (2), Code 2026, are amended to read as
3 follows:

4 (1) The commission shall authorize ~~the licensee of the horse~~
5 ~~racetrack located in Polk county~~ an entity that complies with
6 section 99D.9D to conduct advance deposit wagering. An advance
7 deposit wager may be placed in person at a licensed racetrack
8 enclosure, or from any other location via a telephone-type
9 device or any other electronic means, except that an advance
10 deposit wager shall not be placed via a telephone-type device
11 or other electronic means from a location within five miles
12 of a licensed racetrack enclosure unless the advance deposit
13 wagering operator has entered into an agreement with the
14 racetrack licensee to authorize such wagers. The commission
15 may also issue an advance deposit wagering operator license
16 to an entity who complies with subparagraph (3) and section
17 99D.8A.

18 (2) For the purposes of **this section**, *“advance deposit*
19 *wagering”* means a method of pari-mutuel wagering in which an
20 individual may establish an account, deposit money into the
21 account, and use the account balance to pay for pari-mutuel
22 wagering. Of the net revenue, less all taxes paid and expenses
23 directly related to account deposit wagering incurred by ~~the~~
24 ~~licensee of the horse racetrack located in Polk county~~ an
25 entity that complies with section 99D.9D, received through
26 advance deposit wagering, fifty percent shall be designated for
27 the horse purses created pursuant to section 99D.7, subsection
28 5, and fifty percent shall be designated for the ~~licensee for~~
29 ~~the pari-mutuel horse racetrack located in Polk county~~ entity
30 that complies with section 99D.9D.

31 EXPLANATION

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

34 This bill relates to authorizations to conduct advance
35 deposit wagering. The bill requires the state racing and

LSB 6904HV (3) 91

-1-

ss/ns

1/2

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2779

1 gaming commission (commission) to authorize an entity that
2 complies with Code section 99D.9D (alternative simulcasting
3 licensure — horse and dog races) to conduct advance deposit
4 wagering. The bill prohibits an advance deposit wager from
5 being placed via a telephone-type device or other electronic
6 means from a location within five miles of a licensed racetrack
7 enclosure unless the advance deposit wagering operator has
8 entered into an agreement with the racetrack licensee to
9 authorize such wagers. The bill strikes a requirement that
10 the commission authorize the licensee of the horse racetrack
11 located in Polk county to conduct advance deposit wagering.
12 The bill designates 50 percent of associated revenue for the
13 entity that complies with Code section 99D.9D. Under current
14 law and the bill, an agreement with the licensee of the horse
15 racetrack located in Polk county is required before granting an
16 advance deposit wagering operator license.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2780 - Introduced

HOUSE FILE 2780
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 2355)
(SUCCESSOR TO HSB 581)

(COMPANION TO SF 2469 BY
COMMITTEE ON WAYS AND MEANS)

A BILL FOR

1 An Act relating to alcoholic beverage control, including
2 certificates of compliance and the issuance of class "A"
3 wine permits to nonnative wine manufacturers, and providing
4 fees.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 Section 1. Section 123.3, subsection 40, paragraph c, Code
2 2026, is amended to read as follows:

3 c. Notwithstanding paragraph "e", the applicant is a citizen
4 of the United States and a resident of this state, or licensed
5 to do business in this state in the case of a corporation.
6 Notwithstanding paragraph "e", in the case of a partnership,
7 only one general partner need be a resident of this state. The
8 residency requirements of this paragraph do not apply to an
9 applicant for a class "A" wine permit issued to a nonnative
10 wine manufacturer pursuant to section 123.176A.

11 Sec. 2. Section 123.23, subsection 1, Code 2026, is amended
12 to read as follows:

13 1. Any manufacturer, distiller, or importer of alcoholic
14 liquors ~~shipping, selling, or~~ having alcoholic liquors brought
15 into this state for resale by the state department shall, as
16 a condition precedent to the privilege of so trafficking in
17 alcoholic liquors in this state, annually make application for
18 and hold a distiller's certificate of compliance which shall
19 be issued by the director for that purpose. ~~No~~ A brand of
20 alcoholic liquor brought into this state shall not be sold
21 by the department ~~in this state~~ unless the manufacturer,
22 distiller, or importer, ~~and all other persons participating~~
23 ~~in the distribution of that brand in this state~~ have has
24 obtained a certificate. The certificate of compliance shall
25 expire at the end of one year from the date of issuance and
26 shall be renewed for a like period upon application to the
27 director unless otherwise suspended or revoked for cause.
28 Each completed application for a certificate of compliance
29 or renewal shall be submitted electronically, or in a manner
30 prescribed by the director, and shall be accompanied by a fee
31 of two hundred dollars payable to the department. However,
32 this subsection need not apply to a manufacturer, distiller, or
33 importer who ~~ships or~~ sells in this state no more than eleven
34 gallons or its case equivalent during any fiscal year as a
35 result of "special orders" which might be placed, as defined

LSB 5476HZ (1) 91

-1-

jm/ns

1/8

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 and allowed by departmental rules adopted under [this chapter](#).

2 Sec. 3. Section 123.23, subsection 5, Code 2026, is amended
3 by striking the subsection.

4 Sec. 4. Section 123.135, subsections 1, 2, and 3, Code 2026,
5 are amended to read as follows:

6 1. A manufacturer, brewer, bottler, importer, or vendor
7 of beer, or any agent thereof, desiring to ~~ship or sell beer,~~
8 ~~or~~ have beer brought into this state for resale by a class
9 "A" beer permittee, shall first make application for and be
10 issued a brewer's certificate of compliance by the director
11 for that purpose. The certificate of compliance expires at
12 the end of one year from the date of issuance and shall be
13 renewed for a like period upon application to the director
14 unless otherwise revoked for cause. Each completed application
15 for a certificate of compliance or renewal of a certificate
16 shall be submitted electronically, or in a manner prescribed
17 by the director, and shall be accompanied by a fee of two
18 hundred dollars payable to the department. Each holder of a
19 certificate of compliance shall furnish the information in
20 a manner the director requires. The holder of a brewer's
21 certificate of compliance may also hold a class "A" beer
22 permit.

23 2. At the time of applying for a certificate of compliance,
24 each applicant shall file with the department electronically,
25 or in a manner prescribed by the director, a list of all class
26 "A" beer permittees with whom it intends to do business and
27 ~~shall designate a designation of~~ the geographic area in which
28 its products are to be distributed by such permittee. The
29 listing of class "A" beer permittees and geographic area as
30 filed with the department shall be amended by the holder of
31 a certificate of compliance as necessary to keep the listing
32 current with the department.

33 3. All class "A" beer permit holders shall sell only those
34 brands of beer brought into the state which are manufactured,
35 brewed, bottled, shipped, or imported by a person holding a

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 current certificate of compliance. Any employee or agent
2 working for or representing the holder of a certificate of
3 compliance within this state shall submit electronically, or in
4 a manner prescribed by the director, the employee's or agent's
5 name and address with the department.

6 Sec. 5. Section 123.173, subsection 2, Code 2026, is amended
7 to read as follows:

8 2. A class "A" wine permit allows the holder to manufacture
9 and sell, or sell at wholesale, in this state, wine. The
10 holder of a class "A" wine permit may manufacture in this state
11 wine having an alcoholic content greater than seventeen percent
12 by weight or twenty-one and twenty-five hundredths percent of
13 alcohol by volume for shipment outside this state. All Except
14 as provided in section 123.176A, all class "A" premises shall
15 be located within the state.

16 Sec. 6. Section 123.175, subsection 2, paragraph c, Code
17 2026, is amended to read as follows:

18 c. That the applicant is a citizen resident of the state
19 of Iowa or, if a corporation, that the applicant is authorized
20 to do business in the state. This paragraph does not apply if
21 the applicant is the state of Iowa or a state agency as defined
22 in section 669.2. The residency requirement of this paragraph
23 does not apply to a nonnative wine manufacturer under section
24 123.176A.

25 Sec. 7. NEW SECTION. 123.176A Nonnative wine manufacturers.

26 1. As used in this section, "*nonnative wine manufacturer*"
27 means a person who processes the fruit, vegetables, dandelions,
28 clover, honey, or any combination of these ingredients, by
29 fermentation into wines on a premises located outside of this
30 state.

31 2. A nonnative wine manufacturer licensed or permitted
32 pursuant to laws regulating alcoholic beverages in another
33 state may apply for and be issued a class "A" wine permit, as
34 provided in section 123.175, without being a resident of this
35 state.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 3. A nonnative wine manufacturer holding a class "A" wine
2 permit may sell, or sell at wholesale, in this state, wine
3 that the nonnative wine manufacturer has itself manufactured
4 by fermentation on its out-of-state licensed or permitted
5 premises, provided the wine is properly registered with the
6 alcohol and tobacco tax and trade bureau of the United States
7 department of the treasury. Pursuant to section 123.177, such
8 sales shall only be made to persons holding a class "A" wine
9 permit or to persons holding a retail alcohol license.

10 4. A nonnative wine manufacturer shall not sell in this
11 state wine fermented by another manufacturer.

12 5. A nonnative wine manufacturer may ship wine in closed
13 containers to individual purchasers within this state by
14 obtaining a wine direct shipper permit pursuant to section
15 123.187.

16 6. A nonnative wine manufacturer that holds a class "A" wine
17 permit shall be deemed to have consented to the jurisdiction
18 of the department or any other agency or court in this state
19 concerning enforcement of this chapter and any related laws,
20 rules, or regulations. A permit holder shall allow the
21 department to perform an audit of manufacturing and sales
22 records upon request.

23 7. A violation of this section shall subject the permit
24 holder to the general penalties provided in this chapter and
25 shall constitute grounds for imposition of a civil penalty or
26 suspension or revocation of the permit pursuant to section
27 123.39.

28 Sec. 8. Section 123.177, subsection 2, Code 2026, is amended
29 to read as follows:

30 2. A class "A" wine permit holder may purchase and resell
31 only those brands of wine brought into the state which are
32 manufactured, fermented, bottled, shipped, or imported by a
33 person holding a certificate of compliance issued pursuant to
34 section 123.180.

35 Sec. 9. Section 123.179, Code 2026, is amended to read as

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 follows:

2 123.179 Wine permit and license fees.

3 1. The annual permit fee for a class "A" wine permit that
4 ~~is not issued to a native wine manufacturer~~ is seven hundred
5 fifty dollars, except the annual permit fee for a class "A"
6 wine permit issued to a native wine manufacturer as provided in
7 section 123.176 or a nonnative wine manufacturer as provided in
8 section 123.176A is one hundred dollars.

9 ~~2. The annual permit fee for a class "A" wine permit issued~~
10 ~~to a native wine manufacturer is one hundred dollars.~~

11 ~~3.~~ 2. The fee for a charity beer, spirits, and wine special
12 event license is one hundred dollars.

13 ~~4.~~ 3. The fee for a wine auction permit is one hundred
14 dollars.

15 Sec. 10. Section 123.180, subsections 1, 2, and 3, Code
16 2026, are amended to read as follows:

17 1. A manufacturer, vintner, bottler, importer, or vendor
18 of wine, or an agent thereof, desiring to ~~ship, sell, or~~ have
19 wine brought into this state for ~~sale at wholesale~~ resale by
20 a class "A" wine permittee shall first make application for
21 and shall be issued a vintner's certificate of compliance by
22 the director for that purpose. The vintner's certificate
23 of compliance shall expire at the end of one year from the
24 date of issuance and shall be renewed for a like period upon
25 application to the director unless otherwise revoked for
26 cause. Each completed application for a vintner's certificate
27 of compliance or renewal of a certificate shall be submitted
28 electronically, or in a manner prescribed by the director, and
29 shall be accompanied by a fee of two hundred dollars payable
30 to the department. Each holder of a vintner's certificate
31 of compliance shall furnish the information required by the
32 director in the form the director requires. ~~A vintner or wine~~
33 ~~bottler whose plant is located in Iowa and who otherwise holds~~
34 ~~a class "A" wine permit to sell wine at wholesale is exempt~~
35 ~~from the fee, but not the other terms and conditions. The~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 holder of a vintner's certificate of compliance may also hold a
2 class "A" wine permit.

3 2. At the time of applying for a vintner's certificate
4 of compliance, each applicant shall file with the department
5 electronically, or in a manner prescribed by the director, a
6 list of all class "A" wine permittees with whom it intends
7 to do business. The listing of class "A" wine permittees as
8 filed with the department shall be amended by the holder of
9 the certificate of compliance as necessary to keep the listing
10 current with the department.

11 3. a. Except as provided in paragraph "b", all class
12 "A" wine permit holders shall sell only those brands of
13 wine brought into the state which are manufactured, bottled,
14 fermented, shipped, or imported by a person holding a
15 current vintner's certificate of compliance. An employee or
16 agent working for or representing the holder of a vintner's
17 certificate of compliance within this state shall register the
18 employee's or agent's name and address with the department
19 electronically, or register in a manner prescribed by the
20 director. ~~These names and addresses shall be filed with the~~
21 ~~department's copy of the certificate of compliance issued~~
22 ~~except that this provision does not require the listing of~~
23 ~~those persons who are employed on the premises of a bottling~~
24 ~~plant, or winery where wine is manufactured, fermented,~~
25 ~~or bottled in Iowa or the listing of those persons who are~~
26 ~~thereafter engaged in the transporting of the wine.~~

27 b. A class "A" wine permit holder may sell brands of wine
28 brought into the state which are not manufactured, bottled,
29 fermented, shipped, or imported by a person holding a current
30 vintner's certificate of compliance if the brands of wine were
31 purchased from a private sale pursuant to section 123.171,
32 subsection 4, or if authorized by the laws of another state.

33 EXPLANATION

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

LSB 5476HZ (1) 91

-6-

jm/ns

6/8

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 This bill relates to alcoholic beverage control by making
2 changes to distiller's, vintner's, and brewer's certificates of
3 compliance (certificates) and by allowing for the issuance of
4 class "A" wine permits to nonnative wine manufacturers.

5 The bill strikes a provision requiring persons participating
6 in the distribution of an alcoholic liquor brand, other
7 than manufacturers, distillers, and importers, to obtain a
8 distiller's certificate prior to the resale of that brand in
9 this state. The bill also strikes a provision specifying
10 the certificate is not required to be accompanied by a list
11 of persons employed on the premises where alcoholic liquors
12 are manufactured, processed, bottled, or packaged or who are
13 employed in transporting such liquors.

14 Currently, an application for a distiller's, brewer's, or
15 vintner's certificate requires the application to be submitted
16 to the department of revenue (department) electronically, or in
17 a manner prescribed by the director of revenue (director). For
18 a brewer's certificate, the bill specifies that the required
19 list of all class "A" beer permittees with whom the applicant
20 intends to do business and the designated distribution area
21 must also be submitted to the department electronically or in a
22 manner prescribed by the director. The bill also specifies the
23 holder of a brewer's certificate of compliance may also hold a
24 class "A" beer permit.

25 The bill strikes a provision exempting a vintner or wine
26 bottler with a plant in Iowa and holding a class "A" wine
27 permit from paying the \$200 fee accompanying an application for
28 a vintner's certificate. The bill requires (1) each applicant
29 for a vintner's certificate to file with the department
30 electronically, or in a manner prescribed by the director, a
31 list of all class "A" wine permittees the applicant intends to
32 do business with in the state, and (2) each employee or agent
33 working for or representing the certificate holder to similarly
34 submit electronically with the department the person's name
35 and address. The bill also strikes a provision specifying a

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2780

1 certificate is not required to be accompanied by a list of
2 persons employed on the premises of a bottling plant or winery
3 or persons who are employed in transporting the wine.

4 New Code section 123.176A allows a nonnative wine
5 manufacturer (manufacturer) to apply for a class "A" wine
6 permit and to sell or sell at wholesale wine the manufacturer
7 has manufactured on its permitted or licensed premises that
8 are located in another state, provided the wine is properly
9 registered with the federal alcohol and tobacco tax and trade
10 bureau. Class "A" wine permits are governed by Code sections
11 123.173, 123.175, and 123.177, which generally allow a resident
12 holder of the permit to manufacture and sell or sell at
13 wholesale wine for consumption off premises in this state.

14 A sale by the manufacturer within this state is restricted to
15 sales made to a person holding a class "A" wine permit or to a
16 person holding a retail alcohol license, pursuant to current
17 law. The bill prohibits a manufacturer from selling in this
18 state wine fermented by any other manufacturer. The bill also
19 specifies the manufacturer may ship wine in closed containers
20 to purchasers in this state by obtaining a wine direct shipper
21 permit.

22 By holding a class "A" wine permit, the manufacturer is
23 deemed to have consented to the jurisdiction of the department
24 and the courts for enforcement, and must allow audits of
25 manufacturing and sales records upon request. Violations of
26 the bill subject the manufacturer to general penalties provided
27 in Code chapter 123 and constitute grounds for imposition of
28 a civil penalty or suspension or revocation of the permit as
29 provided in Code section 123.39.

30 The bill establishes the annual fee for a class "A" wine
31 permit issued to a manufacturer at \$100, which is equal
32 to the annual class "A" wine permit fee issued to a native
33 manufacturer.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2781 - Introduced

HOUSE FILE 2781
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO HF 2537)

(SUCCESSOR TO HF 2315)

A BILL FOR

1 An Act relating to allocations of moneys from the juvenile
2 detention home fund.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2781

1 Section 1. Section 232.142, subsection 6, paragraph b, Code
2 2026, is amended to read as follows:

3 b. (1) Moneys deposited in the juvenile detention home
4 fund during a fiscal year are appropriated to the department
5 for the same fiscal year for distribution of an amount equal to
6 a percentage of the costs of the establishment, improvement,
7 operation, and maintenance of county or multicounty juvenile
8 detention homes in the ~~prior~~ immediately preceding fiscal year.
9 Such percentage shall be determined by the department based on
10 the amount available for distribution from the fund.

11 (2) Moneys appropriated for distribution in accordance with
12 this subsection shall be allocated ~~among eligible detention~~
13 ~~homes,~~ as follows:

14 (a) One hundred fifty thousand dollars shall be distributed
15 to each eligible county or multicounty juvenile detention home.

16 (b) Appropriated moneys remaining after the distribution
17 in subparagraph division (a) shall be prorated and distributed
18 on the basis of an eligible county or multicounty juvenile
19 detention home's proportion of the costs of all eligible
20 county or multicounty juvenile detention homes in the ~~prior~~
21 immediately preceding fiscal year.

22 EXPLANATION

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

25 This bill relates to allocations of moneys from the juvenile
26 detention home fund (fund).

27 The fund is in the state treasury under the authority of the
28 department of health and human services for the purposes of
29 establishing, improving, operating, and maintaining juvenile
30 detention homes (homes). Under current law, moneys in the fund
31 are distributed to a home based on the home's proportion of the
32 costs of all homes in the immediately preceding fiscal year.
33 The bill instead requires \$150,000 to be distributed to each
34 home. Moneys in the fund remaining after the initial \$150,000
35 distribution to each home are distributed based on each home's

LSB 5335HZ (1) 91

-1-

dg/ko

1/2

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

H.F. 2781

1 proportion of the total costs of all homes for the immediately
2 preceding fiscal year.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House Amendment to
Senate File 2187

S-5186

- 1 Amend Senate File 2187, as passed by the Senate, as follows:
2 1. Page 1, after line 17 by inserting:
3 <Sec. ____ . APPLICABILITY. This Act applies on and after
4 March 1, 2027, or the date the department of transportation
5 submits to the Iowa administrative code editor for publication
6 in the Iowa administrative bulletin a statement by the director
7 of transportation that the applicable phase of the department
8 of transportation's new records system is implemented,
9 whichever is earlier. The department shall also forward a copy
10 of the statement to the Iowa Code editor.>
11 2. Title page, line 3, by striking <card.> and inserting
12 <card, and including applicability provisions.>
13 3. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House Amendment to
Senate File 2168

S-5187

1 Amend Senate File 2168, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, before line 1 by inserting:

4

<DIVISION I

5

IOWA REGISTERED APPRENTICESHIP ACT

6 Section 1. Section 84D.2, subsection 5, Code 2026, is
7 amended to read as follows:

8 5. "*Apprenticeship sponsor*" means an entity operating
9 an apprenticeship program or an entity in whose name an
10 apprenticeship program is being operated, which entity is
11 registered with or approved by the United States department
12 of labor, office of apprenticeship, or the Iowa office of
13 apprenticeship. "*Apprenticeship sponsor*" includes a lead
14 apprenticeship sponsor, sponsor, or intermediary sponsor, and
15 an employer who provides training through a lead apprenticeship
16 sponsor, sponsor, or intermediary sponsor.

17 Sec. _____. Section 84D.2, Code 2026, is amended by adding the
18 following new subsections:

19 NEW SUBSECTION. 11A. "*Employer partner*" means an employer
20 who trains the employer's employees through an intermediary
21 sponsor.

22 NEW SUBSECTION. 12A. "*Intermediary sponsor*" means
23 an entity that provides related training instruction to
24 apprentices for multiple employers, serves as the sponsor of
25 the apprentices, and registers the program with the Iowa office
26 of apprenticeship, and may also provide technical assistance to
27 employers and assist with developing occupational standards.

28 Sec. _____. Section 84D.2, subsection 12, Code 2026, is
29 amended by striking the subsection.

30 Sec. _____. Section 84D.2, subsection 19, paragraph a,
31 subparagraph (2), subparagraph division (c), Code 2026, is
32 amended to read as follows:

33 (c) Related training instruction from a lead apprenticeship
34 sponsor, sponsor, or intermediary sponsor.

35 Sec. _____. Section 84D.4, subsection 2, Code 2026, is amended

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 by adding the following new paragraph:

2 NEW PARAGRAPH. *c.* An intermediary sponsor has the sole
3 discretion for approving employer partners, provided that such
4 employer partners are compliant with the employer partners'
5 responsibilities outlined in the intermediary sponsor's
6 standards.

7 Sec. _____. Section 84D.4, subsection 8, Code 2026, is amended
8 to read as follows:

9 8. *a.* The office shall develop a plan providing a procedure
10 for the cancellation or deregistration, or both, of programs
11 and for temporary suspension, cancellation, deregistration, or
12 any of these, of apprenticeship agreements.

13 *b.* Prior to any order to cancel or suspend an employer
14 partner, the office must provide a comprehensive list of the
15 grounds for cancellation or suspension and allow at least sixty
16 days for the employer partner to become compliant. If the
17 office orders cancellation or suspension of an employer partner
18 after the sixty-day period, the order shall be considered final
19 agency action, and the intermediary sponsor may seek judicial
20 review as provided in section 17A.19.

21 *c.* (1) Prior to any permanent or temporary cancellation,
22 suspension, or deregistration, the office must provide a
23 comprehensive list of the grounds of the alleged violation
24 of the apprenticeship program standards in writing to the
25 approved apprenticeship sponsor, intermediary sponsor, or lead
26 apprenticeship sponsor and allow at least ninety days to become
27 compliant.

28 (2) A decision by the office to cancel, suspend, or
29 deregister an approved apprenticeship sponsor, intermediary
30 sponsor, or lead apprenticeship sponsor must be issued
31 in writing and must state the reasons for the office's
32 decision. The office shall not issue such a decision before
33 the conclusion of the ninety-day period or later than thirty
34 days after the conclusion of the period. The decision shall
35 be considered final agency action subject to judicial review

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 as provided in section 17A.19. However, notwithstanding
2 section 17A.19, the office shall have the burden to prove that
3 the approved apprenticeship sponsor, intermediary sponsor,
4 or lead apprenticeship sponsor violated the standards of the
5 apprenticeship program and that the approved apprenticeship
6 sponsor, intermediary sponsor, or lead apprenticeship sponsor
7 did not take the necessary corrective actions to address a
8 violation that was the basis for the cancellation, suspension,
9 or deregistration within the ninety-day period.

10 d. If an apprenticeship sponsor, intermediary sponsor,
11 or lead apprenticeship sponsor is canceled, suspended, or
12 deregistered, the apprenticeship sponsor, intermediary sponsor,
13 or lead apprenticeship sponsor shall have the right to reapply
14 for a registration after sixty days.

15 Sec. _____. Section 84D.7, Code 2026, is amended to read as
16 follows:

17 **84D.7 Requirements for sponsors and employers.**

18 A sponsor of a quality pre-apprenticeship program,
19 youth apprenticeship program, registered apprenticeship
20 program, or apprenticeship program is responsible for the
21 administration and supervision of on-the-job training and
22 related technical instruction for each apprentice in the
23 quality pre-apprenticeship program, youth apprenticeship
24 program, registered apprenticeship program, or apprenticeship
25 program. When training is provided by a lead apprenticeship
26 sponsor or intermediary sponsor, the employer of the apprentice
27 is responsible for the administration and supervision of
28 on-the-job training, and the lead apprenticeship sponsor or
29 intermediary sponsor is responsible for related technical
30 instruction for each apprenticeship.

31 DIVISION _____

32 IOWA PLUMBER, MECHANICAL PROFESSIONAL, AND CONTRACTOR LICENSING

33 ACT — APPRENTICESHIPS

34 Sec. _____. Section 105.18, Code 2026, is amended by adding
35 the following new subsection:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 NEW SUBSECTION. 5. *Regulation of apprenticeships.*

2 a. A licensed journey person or master may employ or
3 supervise licensed apprentices at a ratio not to exceed three
4 apprentices to one licensee.

5 b. The requirements of this section do not apply to
6 apprenticeship classroom training.

7 DIVISION ____

8 IOWA APPRENTICESHIP ACT

9 Sec. ____ . Section 84E.2, Code 2026, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION. 8A. *“Intermediary sponsor”* means the same
12 as defined in section 84D.2.

13 Sec. ____ . Section 84E.4, subsections 1, 2, 3, and 4, Code
14 2026, are amended to read as follows:

15 1. a. An apprenticeship sponsor, intermediary sponsor, or
16 lead apprenticeship sponsor that conducts an apprenticeship
17 program that is registered with the United States department of
18 labor, office of apprenticeship, through Iowa, for apprentices
19 who will be employed at worksites located in this state may
20 apply to the department for financial assistance under this
21 section if the apprenticeship program includes a minimum of one
22 hundred contact hours per apprentice for each training year of
23 the apprenticeship program.

24 b. Financial assistance received by an apprenticeship
25 sponsor, intermediary sponsor, or lead apprenticeship
26 sponsor under this section shall be used only for the cost of
27 conducting and maintaining an apprenticeship program.

28 c. An apprenticeship sponsor whose apprentices receive
29 contact hours from a lead apprenticeship sponsor is not
30 eligible for financial assistance under this chapter.

31 2. The department shall provide financial assistance in the
32 form of training grants to eligible apprenticeship sponsors,
33 intermediary sponsors, or lead apprenticeship sponsors in the
34 following manner:

35 a. By determining the total amount of funding allocated

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 for purposes of training grants for apprenticeship programs
2 pursuant to [section 84E.3](#).

3 *b.* By determining the total number of apprentices trained
4 during the most recent training year, as calculated on the
5 last day of the training year, in all apprenticeship programs
6 conducted by all applying apprenticeship sponsors, intermediary
7 sponsors, or lead apprenticeship sponsors eligible to apply for
8 financial assistance under [subsection 1](#).

9 *c.* By determining the total number of apprentices trained
10 during the most recent training year, as calculated on the
11 last day of the training year, in each apprenticeship program
12 conducted by each apprenticeship sponsor, intermediary
13 sponsor, or lead apprenticeship sponsor eligible to apply under
14 subsection 1, and that applied for financial assistance under
15 subsection 1.

16 *d.* By determining the proportion, stated as a percentage,
17 that each applying apprenticeship sponsor's, intermediary
18 sponsor's, or lead apprenticeship sponsor's total calculated
19 pursuant to paragraph "c" bears to all applying apprenticeship
20 sponsors', intermediary sponsors', or lead apprenticeship
21 sponsors' total calculated pursuant to paragraph "b".

22 *e.* By multiplying the percentage calculated in paragraph "d"
23 by the amount determined in paragraph "a".

24 3. An apprenticeship sponsor, intermediary sponsor, or
25 lead apprenticeship sponsor seeking financial assistance under
26 this section shall provide the following information to the
27 department:

28 *a.* The federal apprentice registration number of each
29 apprentice in the apprenticeship program.

30 *b.* The address and a description of the physical location
31 where in-person training is conducted.

32 *c.* A certification of the apprenticeship sponsor's or
33 intermediary sponsor's training standards as most recently
34 approved by the United States department of labor, office
35 of apprenticeship or, in the case of a lead apprenticeship

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 sponsor, a representative sample of participating members'
2 training standards.

3 *d.* A certification of the apprenticeship sponsor's or
4 intermediary sponsor's compliance review or quality assessment
5 as most recently conducted by the United States department of
6 labor, office of apprenticeship, unless the apprenticeship
7 sponsor has not been subjected to a compliance review or
8 quality assessment. In the case of a lead apprenticeship
9 sponsor, a sampling of compliance reviews or quality
10 assessments from participating members shall be sufficient.

11 *e.* Any other information the department reasonably
12 determines is necessary.

13 4. The apprenticeship sponsor, intermediary sponsor, or
14 lead apprenticeship sponsor and the department shall enter
15 into an agreement regarding the provision of any financial
16 assistance to the apprenticeship sponsor, intermediary sponsor,
17 or lead apprenticeship sponsor.

18 Sec. _____. Section 84G.3, subsection 2, Code 2026, is amended
19 to read as follows:

20 2. For the fiscal year beginning July 1, ~~2023~~ 2026,
21 and for each fiscal year thereafter, there is annually
22 appropriated from the workforce development fund account to
23 the apprenticeship training program fund created in section
24 84E.3 ~~three~~ four million five hundred thousand dollars for the
25 purposes of chapter 84E.

26 Sec. _____. Section 422.16A, Code 2026, is amended to read as
27 follows:

28 **422.16A Job training withholding — certification and**
29 **transfer.**

30 Upon the completion by a business of its repayment
31 obligation for a training project funded under chapter 260E,
32 including a job training project funded under section 260J.2
33 or repaid in whole or in part by the supplemental new jobs
34 credit from withholding under section 260J.1 or section
35 15E.197, Code 2014, the sponsoring community college shall

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 report to the department of workforce development the amount
2 of withholding paid by the business to the community college
3 during the final twelve months of withholding payments. The
4 department of workforce development shall notify the department
5 of revenue of that amount. The department of revenue shall
6 credit to the workforce development fund account established in
7 section 84G.3 twenty-five percent of that amount each quarter
8 for a period of ten years. If the amount of withholding from
9 the business or employer is insufficient, the department of
10 revenue shall prorate the quarterly amount credited to the
11 workforce development fund account. The maximum amount from
12 all employers which shall be transferred to the workforce
13 development fund account in any year is ~~seven~~ nine million
14 ~~seven~~ two hundred fifty thousand dollars.

15 DIVISION ____

16 CAREER TRAINING PHYSICAL EXPANSION PROGRAM

17 Sec. ____ . Section 84A.5, subsection 5, Code 2026, is amended
18 by adding the following new paragraph:

19 NEW PARAGRAPH. *m.* The career training physical expansion
20 program under chapter 84J.

21 Sec. ____ . NEW SECTION. **84J.1 Definition.**

22 As used in this chapter, "*department*" means the department of
23 workforce development.

24 Sec. ____ . NEW SECTION. **84J.2 Career training physical
25 expansion program.**

26 1. A career training physical expansion program is created
27 that shall be administered by the department. The purpose of
28 the program is to provide financial assistance for construction
29 of new facilities and procurement of equipment that will
30 expand the capacity of community colleges and unionized and
31 nonunionized private sector apprenticeship programs to provide
32 education and training for workers in high-demand fields in
33 this state.

34 2. The department shall establish eligibility requirements,
35 award criteria, and application and other necessary procedures

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 for the program. To be eligible for financial assistance, a
2 community college or apprenticeship program must demonstrate
3 to the department that construction of the new facility or
4 procurement of equipment will directly result in an increase
5 in the number of workers in high-demand fields in this state
6 by expanding the physical capacity of the community college or
7 apprenticeship program to train more students or apprentices in
8 such fields. The community college or apprenticeship program
9 must also demonstrate that there is employer demand in this
10 state for the training to be provided. Projects to increase
11 internet-based education or training shall be ineligible for
12 financial assistance.

13 3. The department shall give priority for financial
14 assistance to community colleges or apprenticeship programs
15 that demonstrate the training for which the physical capacity
16 will be expanded is nonduplicative of training offered by other
17 community colleges or apprenticeship programs in this state.

18 Sec. ____ . NEW SECTION. **84J.3 Career training physical**
19 **expansion program fund — appropriation.**

20 1. A career training physical expansion program fund is
21 created as a fund in the state treasury under the control of
22 the department.

23 2. The fund shall consist of moneys appropriated for
24 purposes of the career training physical expansion program,
25 and any other moneys lawfully available to the department for
26 purposes of this chapter.

27 3. Moneys in the fund are appropriated to the department for
28 the purposes of this chapter.

29 4. For the fiscal year beginning July 1, 2026, and each
30 fiscal year thereafter, there is appropriated from the general
31 fund of the state to the department nine million five hundred
32 thousand dollars for deposit in the career training physical
33 expansion program fund.

34 5. Notwithstanding section 8.33, moneys in the fund at
35 the close of the fiscal year shall not revert but shall

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 remain available for expenditure for the purposes designated
2 for subsequent fiscal years. Notwithstanding section 12C.7,
3 subsection 2, interest or earnings on moneys in the fund shall
4 be credited to the fund.

5 Sec. _____. NEW SECTION. **84J.4 Rules.**

6 The department of workforce development shall adopt rules
7 pursuant to chapter 17A to administer this chapter.

8 DIVISION _____

9 APPRENTICESHIP TRAINING IN SCHOOL DISTRICTS

10 Sec. _____. NEW SECTION. **279.89 Increasing access to**
11 **apprenticeship training.**

12 1. As used in this section, unless the context otherwise
13 requires:

14 *a. "Apprenticeship sponsor", "registered apprenticeship*
15 *program", "work-based learning", and "youth apprenticeship" mean*
16 *the same as defined in section 84D.2.*

17 *b. "HVAC" means the same as defined in section 105.2.*

18 2. The board of directors of each school district is
19 encouraged to establish or expand quality pre-apprenticeship
20 opportunities and youth apprenticeship programs at secondary
21 schools in partnership with apprenticeship sponsors and the
22 Iowa office of apprenticeship. Activities boards may pursue
23 in furtherance of this goal include but are not limited to all
24 of the following:

25 *a. Aligning existing industrial technology, construction,*
26 *electronics, metalwork, and related coursework with*
27 *requirements of registered apprenticeship programs.*

28 *b. Establishing new coursework in subjects such as plumbing,*
29 *HVAC, and math for skilled trades as well as an introductory*
30 *course on apprenticeships to prepare students for a wide*
31 *variety of opportunities in registered apprenticeship programs.*

32 *c. Construction, improvement, or expansion of skilled trade*
33 *extension centers to provide additional work-based learning*
34 *opportunities.*

35 *d. Partnering with apprenticeship sponsors to ensure*

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 curricula for coursework described in paragraphs "a", "b", and
2 "c" are industry-aligned so that such coursework can be credited
3 toward completion of an apprenticeship.

4 3. The board of directors of each school district is
5 encouraged to establish a work-based learning program at
6 each secondary school. The work-based learning program
7 shall facilitate implementation of this section and other
8 pre-apprenticeship, apprenticeship, and work-based learning
9 initiatives at the school. The work-based learning program
10 shall be a program that is recognized as a work-based learning
11 program by the department of education and shall be operated
12 by trained and credentialed staff who have prior experience
13 relevant to implementation of quality pre-apprenticeships,
14 youth apprenticeships, or other work-based learning
15 initiatives.

16 4. The board of directors of each school district is
17 encouraged to pursue funding sources and in-kind contributions
18 through private sector partnerships and from apprenticeship
19 sponsors and nonprofit sources to implement this section.

20 DIVISION ____

21 HIGH-DEMAND AND HIGH-NEED JOBS AND SCHOLARSHIP ELIGIBILITY

22 Sec. ____ . Section 84A.1B, subsection 3, Code 2026, is
23 amended to read as follows:

24 3. Create, and update ~~as necessary~~ every five years, a
25 list of high-demand jobs statewide for purposes of the future
26 ready Iowa registered apprenticeship programs created in
27 chapter 84F, the summer youth intern pilot program established
28 under [section 84A.12](#), the Iowa employer innovation program
29 established under section 84A.13, ~~the future ready Iowa skilled~~
30 ~~workforce last dollar scholarship program established under~~
31 ~~section 256.228~~, the future ready Iowa skilled workforce grant
32 program established under [section 256.229](#), and postsecondary
33 summer classes for high school students as provided under
34 section 261E.8, subsection 8. In addition to the list created
35 by the workforce development board under [this subsection](#),

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 each community college, in consultation with regional career
2 and technical education planning partnerships, and with the
3 approval of the board of directors of the community college,
4 may identify and maintain a list of not more than five regional
5 high-demand jobs in the community college region, and shall
6 share the lists with the workforce development board. The
7 lists submitted by community colleges under the subsection
8 may be used in that community college region for purposes of
9 programs identified under [this subsection](#). The workforce
10 development board shall ~~have full discretion~~ collaborate
11 with community colleges to select and prioritize statewide
12 high-demand jobs after consulting with business and education
13 stakeholders, as appropriate, and seeking public comment. The
14 workforce development board may add to the list of high-demand
15 jobs as it deems necessary. For purposes of [this subsection](#),
16 "high-demand job" means a job in the state that the board, or
17 a community college in accordance with [this subsection](#), has
18 identified in accordance with [this subsection](#). In creating
19 a list under [this subsection](#), the following criteria, at a
20 minimum, shall apply:

21 *a.* ~~A competitive~~ A competitive entry-level hourly wage ~~of not less than~~
22 ~~fourteen dollars~~.

23 *b.* Educational attainment of a qualifying credential up to a
24 bachelor's degree.

25 *c.* One or both of the following criteria:

26 (1) Projected annual job openings of at least two hundred
27 fifty or more during the next five years.

28 (2) Annual job growth of at least one percent.

29 Sec. ____ . Section 256.228, subsection 1, paragraphs d and f,
30 Code 2026, are amended to read as follows:

31 *d.* "Credential" means a postsecondary certificate, diploma,
32 or degree, conferring no more than an associate degree, awarded
33 by an eligible institution and earned in a program of study
34 that leads to a ~~high-demand~~ high-need job and is authorized
35 for federal student aid under Tit. IV of the federal Higher

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Education Act of 1965, as amended.

2 *f.* *"Eligible program"* means a program of study or an
3 academic major jointly approved by the commission ~~and the~~
4 ~~department of workforce development, in consultation with~~
5 ~~an eligible institution,~~ that leads to a credential aligned
6 with a ~~high-demand~~ high-need job designated by ~~the workforce~~
7 ~~development board or a community college and verified by the~~
8 department of workforce development pursuant to this section
9 ~~84A.1B, subsection 3.~~ If ~~the board or a community college~~
10 removes a ~~high-demand~~ high-need job from a list created under
11 this section 84A.1B, subsection 3, an eligible student who
12 received a scholarship for a program based on that ~~high-demand~~
13 high-need job shall continue to receive the scholarship until
14 achieving a postsecondary credential, up to an associate
15 degree, as long as the student continues to meet all other
16 eligibility requirements.

17 Sec. _____. Section 256.228, subsection 1, paragraph g,
18 subparagraph (5), Code 2026, is amended to read as follows:

19 (5) ~~Has a student aid index of less than or equal to~~
20 ~~twenty thousand dollars at the time of initial application,~~
21 ~~as determined by the application forms submitted pursuant to~~
22 ~~subparagraph (2), including the free application for federal~~
23 ~~student aid~~ Meets financial need criteria as established by the
24 commission.

25 Sec. _____. Section 256.228, subsection 1, Code 2026, is
26 amended by adding the following new paragraph:

27 NEW PARAGRAPH. *0i.* *"High-need job"* means an occupation in
28 Iowa to which at least two of the following apply:

29 (1) An occupation in which state, local, or regional labor
30 market forecasting shows occupational demand exceeds the
31 overall state, local, or regional employer demand metrics,
32 including job openings, numeric change in the number of persons
33 in the occupation, and job growth.

34 (2) An occupation with education or training requirements,
35 including the completion of an apprenticeship program,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 an industry-recognized credential, a short-term college
2 credential such as a certificate or diploma, a noncredit
3 college credential or certification, on-the-job training for an
4 associate degree or higher degree, or an on-the-job credential
5 or certification.

6 (3) An occupation for which at least three of five hourly
7 wage or annual salary measurements for the occupation exceed
8 the hourly wage or annual salary for all occupations in the
9 state or community college region.

10 Sec. ____. Section 256.228, subsection 4, paragraph b, Code
11 2026, is amended to read as follows:

12 b. Adopt rules under [chapter 17A](#), in collaboration with
13 the department of workforce development, for administration of
14 this section, including but not limited to establishing the
15 duties and responsibilities of eligible institutions under
16 the program; defining residence and satisfactory academic
17 progress for purposes of the program; defining financial need
18 for purposes of the program; and establishing procedures
19 for scholarship application, processing, and approval. The
20 rules shall provide for determining the priority awarding of
21 scholarships if funds available for purposes of [this section](#)
22 are insufficient to pay all eligible students. Priority shall
23 be given to fully awarding each eligible student approved for a
24 scholarship rather than to prorating scholarship awards among
25 all eligible students.

26 Sec. ____. Section 256.228, subsection 4, paragraph d, Code
27 2026, is amended by striking the paragraph and inserting in
28 lieu thereof the following:

29 d. Transmit to the department of workforce development the
30 compilation of information, data, and statistics compiled under
31 subsection 1, paragraph "e", subparagraph (6).

32 Sec. ____. Section 256.228, Code 2026, is amended by adding
33 the following new subsection:

34 NEW SUBSECTION. 4A. *List of high-need jobs.* Beginning July
35 1, 2026, and every five years thereafter, a community college

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 shall create a list of high-need jobs in the community college
2 region, subject to approval of the community college board
3 of directors, for purposes of the future ready Iowa skilled
4 workforce last-dollar scholarship program. The community
5 college shall create the list in consultation with regional
6 career and technical education planning partnerships. The
7 board of directors shall submit the list to the state workforce
8 development board, which shall verify that the jobs in the list
9 meet the definition of high-need jobs under this section.

10

DIVISION ____

11

CAREER AND TECHNICAL SECONDARY AUTHORIZATIONS

12

Sec. ____ . Section 256.146, subsection 26, Code 2026, is

13

amended to read as follows:

14

26. a. Adopt rules pursuant to [chapter 17A](#) that allow

15

an individual seeking a career and technical secondary

16

authorization to apply, and, if eligible, be issued the

17

secondary authorization prior to accepting an offer of

18

employment with a school.

19

b. The board shall limit qualifications for an applicant

20

for a career and technical secondary authorization to three

21

thousand hours of recent and relevant experience. The board

22

shall limit training requirements for an initial authorization

23

to ethics training.>

24

2. By striking page 1, line 32, through page 7, line 1.>

25

3. Title page, by striking lines 1 and 2 and inserting <An

26

Act relating to workforce matters including apprenticeships

27

and other career training, unemployment insurance, and

28

membership of the state workforce development board, making

29

appropriations, and including effective date>

30

4. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House Amendment to
Senate File 2039

S-5188

1 Amend Senate File 2039, as passed by the Senate, as follows:

2 1. Page 1, before line 1 by inserting:

3 <Section 1. Section 17A.19, subsection 10, paragraphs c and
4 1, Code 2026, are amended to read as follows:

5 c. Based upon an erroneous interpretation of a provision
6 of law ~~whose interpretation has not clearly been vested by a~~
7 ~~provision of law in the discretion of the~~ by an agency that is
8 not a licensing board as defined in section 272C.1.

9 1. (1) Based upon an erroneous interpretation of a
10 provision of law by a licensing board as defined in section
11 272C.1 if interpretation of the provision of law has not
12 clearly been vested by a provision of law in the discretion of
13 the licensing board.

14 (2) Based upon an irrational, illogical, or wholly
15 unjustifiable interpretation of a provision of law whose by a
16 licensing board as defined in section 272C.1 if interpretation
17 of the provision of law has clearly been vested by a provision
18 of law in the discretion of the agency licensing board.

19 Sec. ____ . Section 17A.19, subsection 11, Code 2026, is
20 amended to read as follows:

21 11. In making the determinations required by subsection 10,
22 ~~paragraphs "a" through "n"~~ paragraph "1", the court shall do all
23 of the following:

24 a. Shall not give any deference to the view of the agency
25 licensing board with respect to whether particular matters have
26 been vested by a provision of law in the discretion of the
27 agency licensing board.

28 ~~Should~~ Shall not give any deference to the view of the
29 agency licensing board with respect to particular matters that
30 have not been vested by a provision of law in the discretion of
31 the agency licensing board.

32 c. Shall give appropriate deference to the view of the
33 agency licensing board with respect to particular matters that
34 have been vested by a provision of law in the discretion of the
35 agency licensing board.>

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 2. Page 1, after line 8 by inserting:
2 <Sec. _____. Section 17A.23, Code 2026, is amended by adding
3 the following new subsection:
4 NEW SUBSECTION. 5. *a.* Notwithstanding any provision of the
5 Code or Acts to the contrary, a court, or a presiding officer
6 in a contested case or other administrative action subject to
7 this chapter, when interpreting a state statute or a rule or
8 other agency document subject to this chapter, shall not defer
9 to an interpretation of the statute, rule, or document by an
10 agency that is not a licensing board as defined in section
11 272.1, and must instead interpret the meaning and effect of the
12 statute, rule, or document de novo.
13 *b.* In an action brought by or against an agency that is not
14 a licensing board as defined in section 272C.1, the court or
15 officer, after applying all customary tools of interpretation,
16 must exercise any remaining doubt in favor of a reasonable
17 interpretation that limits agency authority.>
18 3. Title page, by striking lines 1 and 2 and inserting <An
19 Act relating to administrative and judicial proceedings>
20 4. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

Senate File 2500

S-5189

1 Amend Senate File 2500 as follows:

2 1. Page 8, line 29, after <responsibilities> by inserting <,
3 including but not limited to a trustee's role as a fence viewer
4 under chapter 359A>

5 2. Page 9, line 24, after <1A.> by inserting <a.>

6 3. Page 9, line 32, after <section.> by inserting <If the
7 proposed budget includes a proposal to levy for fire protection
8 or emergency medical services, whether through contract or
9 through the township's fire department, the chief of the fire
10 department receiving moneys from the levy shall attend the
11 meeting at which the board of supervisors approves or rejects
12 the proposed budget.>

13 4. Page 9, after line 32 by inserting:

14 <b. The board of supervisors shall not allocate any moneys
15 collected pursuant to a levy in one township for use in another
16 township. This paragraph does not prohibit cost-sharing
17 agreements entered into between two or more townships.>

18 5. Page 10, by striking line 22 and inserting:

19 <By June 30, 2027, and by June 30 of each year>

20 6. Page 13, after line 6 by inserting:

21 <Sec. ____ . NEW SECTION. **384.12A Rural fire protection fund.**

22 1. A city that provides fire protection and emergency
23 medical services to a township pursuant to a contract shall
24 establish a rural fire protection fund under the control of the
25 city's fire department.

26 2. A city that receives payment from a township pursuant
27 to a township's levy for fire protection or emergency medical
28 services pursuant to section 359.43 shall deposit such payments
29 into the city's rural fire protection fund. The city shall use
30 moneys in the rural fire protection fund only for purposes of
31 providing fire protection and emergency medical services.

32 3. Moneys remaining in a city's rural fire protection fund
33 at the close of the city's fiscal year shall remain available
34 for expenditure for the purposes of fire protection and
35 emergency medical services.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 Sec. ____ . NEW SECTION. **384.12B Fire protection services**
2 **— contracts with other cities.**

3 A city that receives payment from another city pursuant to
4 a contract to provide fire protection services shall only use
5 moneys received for purposes of providing fire protection and
6 emergency medical services. The city shall credit the fire
7 department's budget in an amount equal to the amount paid by
8 the contracting city.>

9 7. Page 13, line 17, after <2027.> by inserting <Any
10 vacancies shall be filled as provided in section 39.22, Code
11 2026, prior to January 1, 2027.>

12 8. Page 13, line 25, after <2029.> by inserting <Elections
13 shall be held as provided in section 39.22, Code 2026, prior to
14 January 1, 2028, and any vacancies shall be filled as provided
15 in section 39.22, Code 2026, prior to January 1, 2029.>

16 9. Page 13, line 32, after <2031.> by inserting <Elections
17 shall be held as provided in section 39.22, Code 2026, prior to
18 January 1, 2030, and any vacancies shall be filled as provided
19 in section 39.22, Code 2026, prior to January 1, 2031.>

20 10. Page 14, after line 17 by inserting:

21 <Sec. ____ . TRANSITION — FENCE VIEWERS. In the event that
22 a dispute arises that invokes the judgment of fence viewers
23 under chapter 359A, section 359A.14, Code 2026, shall control
24 if the dispute involves land situated in townships in different
25 counties and one of the counties has elected township trustees
26 pursuant to chapter 359, Code 2026, and the other county has
27 appointed township trustees as required by this Act.

28 Sec. ____ . TRANSITION — EXISTING AGREEMENTS.

29 1. A township in a county with a population of less than
30 fourteen thousand four hundred eighty-four according to the
31 2020 federal decennial census shall remain party to any binding
32 agreement entered into prior to January 1, 2027, until the
33 expiration of the agreement unless two-thirds of the appointed
34 township trustees and two-thirds of the county board of
35 supervisors vote in favor of amending the expiration date or

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 terminating the agreement.

2 2. A township in a county with a population of not less
3 than fourteen thousand four hundred eighty-four but not more
4 than fifty-two thousand four hundred three according to the
5 2020 federal decennial census shall remain party to any binding
6 agreement entered into prior to January 1, 2029, until the
7 expiration of the agreement unless two-thirds of the appointed
8 township trustees and two-thirds of the county board of
9 supervisors vote in favor of amending the expiration date or
10 terminating the agreement.

11 3. A township in a county with a population of more than
12 fifty-two thousand four hundred three according to the 2020
13 federal decennial census shall remain party to any binding
14 agreement entered into prior to January 1, 2031, until the
15 expiration of the agreement unless two-thirds of the appointed
16 township trustees and two-thirds of the county board of
17 supervisors vote in favor of amending the expiration date or
18 terminating the agreement.>

19 11. Title page, line 1, after <relating to> by inserting
20 <local government, including>

21 12. Title page, line 2, by striking <and township budgets,>
22 and inserting <, township budgets, and the provision of fire
23 protection and emergency medical services,>

24 13. By renumbering as necessary.

DAWN DRISCOLL

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House File 2104

S-5190

1 Amend the amendment, S-5001, to House File 2104, as passed by
2 the House, as follows:

3 1. By striking page 1, line 1, through page 8, line 7, and
4 inserting:

5 <Amend House File 2104, as passed by the House, as follows:

6 1. By striking everything after the enacting clause and
7 inserting:

8 <Section 1. Section 6A.22, Code 2026, is amended by adding
9 the following new subsection:

10 NEW SUBSECTION. 3. Notwithstanding any other provision of
11 law, a person shall not exercise the power of eminent domain to
12 acquire right-of-way for, construct, or operate a pipeline for
13 the primary purpose of transporting carbon oxide.

14 Sec. 2. Section 479B.2, Code 2026, is amended by adding the
15 following new subsection:

16 NEW SUBSECTION. 6. "*Voluntary easement corridor*" means land
17 within the county where the informational meeting is held and
18 within a distance of five miles on either side of a proposed
19 pipeline route.

20 Sec. 3. Section 479B.4, subsection 3, Code 2026, is amended
21 to read as follows:

22 3. The pipeline company shall hold informational meetings
23 in each county in which real property or property rights will
24 be affected at least thirty days prior to filing the petition
25 for a new pipeline. A member of the commission, or a person
26 designated by the commission, shall serve as the presiding
27 officer at each meeting and present an agenda for the meeting,
28 which shall include a summary of the legal rights of the
29 affected landowners. ~~No~~ A formal record of the meeting shall
30 be required and shall be part of the official record of the
31 proceeding. The meeting shall be held at a location reasonably
32 accessible to all persons who may be affected by granting the
33 permit.

34 Sec. 4. Section 479B.4, subsection 5, Code 2026, is amended
35 by adding the following new paragraphs:

S 5001.4027 (2) 91

-1-

sb/js

1/8

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 NEW PARAGRAPH. *c.* The notice shall be served to the county
2 board of supervisors in the county where the meeting will take
3 place. Notwithstanding paragraph “b”, notice served under this
4 paragraph may be given electronically or through certified
5 mail.

6 NEW PARAGRAPH. *d.* The notice shall be served to the
7 governing body of any city with corporate limits that fall
8 within two miles of the voluntary easement corridor for the
9 purposes of complying with subdividing and platting rights and
10 responsibilities pursuant to section 354.9 and zoning rights
11 and responsibilities pursuant to section 414.23.

12 Sec. 5. Section 479B.4, subsection 6, Code 2026, is amended
13 to read as follows:

14 6. A pipeline company seeking rights under [this chapter](#)
15 shall not negotiate or purchase an easement or other interest
16 in land in a county known to be affected by the proposed
17 project prior to the informational meeting. Nothing in this
18 subsection shall prohibit a company seeking rights under this
19 chapter from holding a meeting to provide general information
20 regarding a project to a community that does not include
21 negotiating specific terms with specific landowners prior to
22 the informational meeting required by this section; however,
23 notice of a general informational meeting must be given to the
24 county board of supervisors in the county where the meeting
25 will occur no fewer than five business days prior to the
26 meeting. Notice of a general informational meeting may be
27 delivered electronically or by certified mail.

28 Sec. 6. Section 479B.4, Code 2026, is amended by adding the
29 following new subsection:

30 NEW SUBSECTION. 7. A pipeline company seeking rights under
31 this chapter shall not negotiate or purchase an easement or
32 other interest in land within two miles of the corporate limits
33 of a city without prior authorization from the governing body
34 of the city pursuant to sections 354.9 and 414.23.

35 Sec. 7. Section 479B.5, Code 2026, is amended to read as

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 follows:

2 **479B.5 Petition.**

3 A petition for a permit shall state, and the commission shall
4 consider as factors in the final order, all of the following:

5 1. The name of the individual, firm, corporation, company,
6 or association applying for the permit.

7 2. The applicant's principal office and place of business.

8 3. A legal description of the route of the proposed pipeline
9 and a map of the route.

10 4. A general description of the public or private highways,
11 grounds, waters, streams, and private lands of any kind along,
12 over, or across which the proposed pipeline will pass.

13 5. ~~If~~ The following additional information if permission
14 is sought to construct, maintain, and operate facilities for
15 the underground storage of hazardous liquids the petition shall
16 include the following additional information:

17 a. A description and a map of the public or private
18 highways, grounds, waters, streams, and private lands of any
19 kind under which the storage is proposed.

20 b. Maps showing the location of proposed machinery,
21 appliances, fixtures, wells, and stations necessary for the
22 construction, maintenance, and operation of the hazardous
23 liquid storage facilities.

24 6. The possible use of alternative routes.

25 7. The relationship of the proposed project to the present
26 and future land use and zoning ordinances.

27 8. The inconvenience or undue injury ~~which~~ that may result
28 to property owners or the public as a result of the proposed
29 project.

30 9. Anticipated employment the project will provide to
31 Iowans, including the quantity and duration of construction
32 employment opportunities, the quantity of long-term operational
33 employment opportunities, the geographic location of long-term
34 operations centers, and the number of employment opportunities
35 of each type to be filled by residents of Iowa.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 9. 10. An affidavit attesting to the fact that
2 informational meetings were held in each county affected by the
3 proposed project and the time and place of each meeting.

4 Sec. 8. Section 479B.6, Code 2026, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. 3. For any permit application for which the
7 applicant files an affidavit attesting to obtaining one hundred
8 percent voluntary easements, the commission shall prioritize
9 the hearing date for such application and conduct such hearing
10 before other applicants who have not obtained such voluntary
11 participation.

12 Sec. 9. Section 479B.9, Code 2026, is amended to read as
13 follows:

14 **479B.9 Final order — condition.**

15 The commission may grant a permit in whole or in part upon
16 terms, conditions, and restrictions as to location and route
17 as it determines to be just and proper. A permit shall not be
18 granted to a pipeline company unless ~~the commission determines~~
19 that the proposed services and the factors in the petition
20 will promote the public convenience and necessity. Conditions
21 in the permit shall be met within five years of the date of
22 issuance; otherwise the permit shall not be reissued without
23 reapplication to the commission under section 479B.4.

24 Sec. 10. Section 479B.14, Code 2026, is amended by adding
25 the following new subsection:

26 NEW SUBSECTION. 7. If the commission attaches conditions
27 to a permit, conditions in the permit shall be met within five
28 years of the date of issuance; otherwise the permit shall not
29 be reissued without reapplication to the commission under
30 section 479B.4. Any variance in the conditions attached to
31 the permit that result in deviations from the approved route
32 or approved voluntary easement corridor shall require public
33 meetings in accordance with section 479B.4, subsections 3
34 through 5, in affected counties.

35 Sec. 11. Section 479B.16, subsections 1 and 2, Code 2026,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 are amended to read as follows:

2 1. A pipeline company granted a pipeline permit shall be
3 vested with the right of eminent domain, except for a pipeline
4 to transport carbon oxide, to the extent necessary and as
5 prescribed and approved by the commission, not exceeding
6 seventy-five feet in width for right-of-way and not exceeding
7 one acre in any one location in addition to right-of-way for
8 the location of pumps, pressure apparatus, or other stations or
9 equipment necessary to the proper operation of its pipeline.
10 The commission may grant additional eminent domain rights where
11 the pipeline company has presented sufficient evidence to
12 adequately demonstrate that a greater area is required for the
13 proper construction, operation, and maintenance of the pipeline
14 or for the location of pumps, pressure apparatus, or other
15 stations or equipment necessary to the proper operation of its
16 pipeline. The commission shall not grant eminent domain rights
17 for the transportation of carbon oxide.

18 2. A pipeline company granted a permit for underground
19 storage of hazardous liquid shall be vested with the right
20 of eminent domain, except for the storage of carbon oxide,
21 to the extent necessary and as prescribed and approved by
22 the commission in order to appropriate for its use for the
23 underground storage of hazardous liquid any subsurface stratum
24 or formation in any land ~~which~~ that the commission shall
25 have found to be suitable and in the public interest for the
26 underground storage of hazardous liquid, and may appropriate
27 other interests in property, as may be required adequately to
28 examine, prepare, maintain, and operate the underground storage
29 facilities. The commission shall not grant eminent domain
30 rights for the underground storage of carbon oxide.

31 Sec. 12. Section 479B.16, Code 2026, is amended by adding
32 the following new subsection:

33 NEW SUBSECTION. 4. a. Following the public informational
34 meeting held pursuant to section 479B.4 and proper publication
35 of notice required by section 479B.4, subsection 5, paragraph

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 "b", a pipeline company may communicate with owners of record
2 of any land within the voluntary easement corridor for the
3 purpose of proposing voluntary transactions for the conveyance
4 of easements for the project, without regard to whether such
5 landowners received prior notice by mail. The pipeline company
6 shall not be required to provide to such landowners prior
7 individual notice of the proposed project before initiating
8 communication.

9 b. Before entering into a voluntary agreement with a
10 landowner who did not receive notice of the informational
11 meeting by mail, the pipeline company shall provide such
12 landowner copies of the informational meeting materials
13 presented by the commission, the consumer advocate, and the
14 company seeking rights under this chapter.

15 c. In a pipeline company's initial communication with a
16 landowner, the company shall provide a written description of
17 the opt-out procedure described in paragraph "d".

18 d. A landowner may decline further communication with a
19 pipeline company concerning a possible transaction for easement
20 rights by providing verbal or written notice to the pipeline
21 company that states the landowner does not wish to discuss the
22 matter further, and by submitting to the commission notice
23 through mail or by electronic means stating the same. Upon
24 receipt of such notice from the landowner, the commission shall
25 forward a copy to the pipeline company.

26 e. After receipt of notice by the landowner pursuant to
27 paragraph "d", the pipeline company shall not initiate further
28 contact with the landowner for the purpose of an easement
29 transaction, except that the company may continue to contact
30 the landowner by mail. A landowner may rescind such refusal by
31 contacting the pipeline company and notifying the commission
32 through mail or electronic means. Unless the landowner
33 rescinds the refusal, the landowner's land shall be deemed
34 unavailable for an easement agreement.

35 Sec. 13. RULES. The Iowa utilities commission shall

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 adopt rules pursuant to chapter 17A to administer this Act by
2 December 31, 2026.

3 Sec. 14. EFFECTIVE DATE. This Act, being deemed of
4 immediate importance, takes effect upon enactment.

5 Sec. 15. APPLICABILITY — RETROACTIVE APPLICABILITY.

6 1. a. Except as provided in paragraph "b", this Act applies
7 to the construction of any hazardous liquid pipeline for which
8 the petition is filed on or after the effective date of this
9 Act.

10 b. The section of this Act amending section 479B.9 applies
11 retroactively to the issuance of permits for the construction
12 of any hazardous liquid pipeline for which a petition was filed
13 under chapter 479B on or after January 1, 2020.

14 2. This Act applies to condemnation proceedings for which
15 the application under section 6B.3 is filed on or after the
16 effective date of this Act.>

17 2. Title page, by striking lines 1 through 3 and inserting
18 <An Act relating to hazardous liquid pipelines, including the
19 granting and exercising of eminent domain for carbon oxide
20 pipelines, and petition, informational meeting, and notice
21 requirements, and including effective date, applicability, and
22 retroactive applicability provisions.>>

KEVIN ALONS

SANDY SALMON

DENNIS GUTH

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

DAVE SIRES

LYNN EVANS

DOUG CAMPBELL

CHERIELYNN WESTRICH

MARK LOFGREN

MIKE PIKE

JEFF TAYLOR

CHARLIE McCLINTOCK

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House Amendment to
Senate File 2263

S-5191

1 Amend Senate File 2263, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, line 17, after <guard> by inserting <or the
4 department of corrections, or a parking lot at a jail, prison,
5 or correctional facility>

6 2. By striking page 1, line 31, through page 2, line 18, and
7 inserting:

8 <DIVISION ____

9 ENHANCED WEAPON PENALTY ZONES

10 Sec. ____ . Section 724.4A, Code 2026, is amended to read as
11 follows:

12 **724.4A ~~Weapons free zones — enhanced penalties~~ Enhanced**
13 **weapons penalty zones.**

14 1. As used in [this section](#), "~~weapons free zone~~" "enhanced
15 weapons penalty zone" means the area in or on, or within one
16 thousand feet of, the real property comprising a public or
17 private elementary or secondary school, or in or on the real
18 property comprising a public park. ~~A weapons free zone~~ An
19 enhanced weapons penalty zone shall not include that portion
20 of a public park designated as a hunting area under section
21 461A.42.

22 2. Notwithstanding [sections 902.9](#) and [903.1](#), a person who
23 commits a public offense involving a firearm or offensive
24 weapon, within ~~a weapons free zone~~ an enhanced weapons penalty
25 zone, in violation of this or any other chapter shall be
26 subject to a fine of twice the maximum amount ~~which~~ that may
27 otherwise be imposed for the public offense.>

28 3. Page 2, after line 18 by inserting:

29 <DIVISION ____

30 SEIZURE OF FIREARMS

31 Sec. ____ . NEW SECTION. **724.33 Anti-red flag gun seizure.**

32 1. This section may be cited and referred to as the
33 "Anti-Red Flag Gun Seizure Act".

34 2. For purposes of this section:

35 a. "Law-abiding citizen" means a person that is not

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 otherwise precluded under state law from possessing a firearm.

2 *b. "Red flag law"* means any of the following:

3 (1) A firearm control law, order, or measure that directs
4 the temporary or permanent seizure of any firearm, firearm
5 accessory, or ammunition of an individual.

6 (2) A federal statute, federal rule, federal executive
7 order, or federal judicial order or finding, or any state
8 statute, state rule, state executive order, or state judicial
9 order or finding, that does any of the following:

10 (a) Prohibits a resident from owning, possessing,
11 transporting, transferring, or receiving any firearm,
12 firearm accessory, or ammunition without the conviction of
13 a violent felony, violent aggravated misdemeanor, or other
14 disqualification under section 724.8B.

15 (b) Orders the removal or requires the surrender of any
16 firearm, firearm accessory, or ammunition from a resident
17 except persons lawfully in custody or persons who have been
18 released after the execution of a bail bond after having been
19 charged with a violent felony or violent aggravated misdemeanor
20 as described in section 724.8B.

21 3. Any federal order of protection, other judicial order
22 issued by a federal court, or federal executive order that is
23 a red flag law or otherwise directs the confiscation of any
24 firearm, firearm accessory, or ammunition from any law-abiding
25 citizen within the borders of this state shall not be enforced
26 in this state by any state agency, political subdivision, or
27 state or local law enforcement agency.

28 4. No state agency, political subdivision, or state or local
29 law enforcement agency shall receive any federal moneys for
30 the purpose of enforcing any federal statute, federal rule,
31 federal executive order, or federal judicial order or findings,
32 or for the purpose of enforcing any state statute, state rule,
33 state executive order, or state judicial order or findings,
34 that would have the effect of enforcing a red flag law against
35 a resident.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 5. No state entity or employee thereof, political
2 subdivision or employee thereof, or other person shall have
3 the authority to enforce or attempt to enforce a red flag law
4 regardless of the red flag law's origin or the authority of the
5 issuing entity. This subsection shall not apply to any agent
6 of the federal government enforcing a federal law or federal
7 order.

8 6. Nothing in this section shall be construed to prevent a
9 firearm, firearm accessory, or ammunition from being seized as
10 evidence by law enforcement in the course of an investigation.

11 7. *a.* A political subdivision or state or local law
12 enforcement agency that employs a law enforcement officer who
13 knowingly acts to violate this section and enforce a red flag
14 law under any state or federal statute, rule, executive order,
15 or judicial order or finding shall be liable to the party
16 against whom the red flag law was enforced in an action at law,
17 suit in equity, or other proper proceeding for redress and
18 shall be subject to a civil penalty of fifty thousand dollars
19 per occurrence.

20 *b.* Any person injured under this section shall have standing
21 to pursue an action for injunctive relief in the district court
22 of the county in which the action allegedly occurred or in the
23 district court of Polk county.

24 *c.* The court shall hold a hearing on any motion for a
25 temporary restraining order or preliminary injunction within
26 thirty days of service of the petition.

27 *d.* In an action brought under this section by a party
28 against whom the red flag law was enforced, a court may order
29 injunctive or other equitable relief, recovery of damages,
30 other legal remedies, and payment of reasonable attorney fees,
31 costs, and expenses of the party. The relief and remedies set
32 forth in this section shall not be deemed exclusive and shall
33 be in addition to any other relief or remedies permitted by
34 law. The court may award the prevailing party, if not the
35 state or a political subdivision thereof, reasonable attorney

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 fees and costs.

2 e. Sovereign immunity shall not be an affirmative defense to
3 any action brought under this section.

4 Sec. ____ . EFFECTIVE DATE. This division of this Act, being
5 deemed of immediate importance, takes effect upon enactment.>

6 4. Title page, lines 1 and 2, by striking <and possession
7 of weapons> and inserting <possession, and seizure of weapons,
8 providing penalties>

9 5. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

House Amendment to
Senate File 2284

S-5192

1 Amend Senate File 2284, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, by striking lines 1 through 23 and inserting:

4 <Section 1. Section 321P.1, Code 2026, is amended by adding
5 the following new subsection:

6 NEW SUBSECTION. 1A. *"Automatic registration plate reader"* or
7 *"plate reader"* means a camera or other optical device designed
8 to detect a registration plate or vehicle and capture an image
9 of the registration plate or vehicle independent of a person
10 exercising control of the camera or other optical device
11 when the image is captured. *"Plate reader"* includes a device
12 designed to work in conjunction with a camera or optical device
13 to store images of registration plates or vehicles captured
14 by the camera or optical device and a computer program or
15 application that can be used to search for or copy an image of a
16 registration plate or vehicle, with or without an algorithm.>

17 2. Page 3, after line 4 by inserting:

18 <Sec. ____ . NEW SECTION. **321P.20 Use of automatic**
19 **registration plate readers — local ordinance required — facial**
20 **recognition prohibited.**

21 1. A person shall not use an automatic registration plate
22 reader in a local authority unless the governing body of the
23 local authority adopts an ordinance authorizing the use of
24 plate readers.

25 2. If the governing body of a local authority authorizes
26 the use of plate readers, the ordinance must include all of the
27 following:

28 a. All vendors who provide plate readers, and any related
29 services, in the local authority.

30 b. The employment classification of persons who are
31 authorized to access a plate reader to search for a
32 registration plate or vehicle.

33 3. A person shall not use and the governing body of a local
34 authority shall not authorize the use of a plate reader that is
35 not approved by the department of public safety.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 4. Notwithstanding section 331.302, subsection 6, and
2 section 380.3, the governing body of a local authority that
3 is considering an ordinance to authorize the use of a plate
4 reader shall not suspend the requirements of section 331.302,
5 subsection 6, or section 380.3, as applicable.

6 5. A person shall not use a plate reader that is enabled
7 to recognize or identify a person based on an image of the
8 person's face captured by the plate reader. A person who uses
9 a plate reader shall not use software to recognize or identify
10 a person based on an image of the person's face captured by the
11 plate reader.

12 Sec. ____ . NEW SECTION. **321P.21 Plate reader searches and**
13 **alerts.**

14 1. A person shall not access an automatic registration plate
15 reader to search for a registration plate or vehicle unless
16 authorized.

17 2. a. A person shall not access a plate reader to search
18 for a registration plate or vehicle unless the search is
19 related to a call for service or case and the call for service
20 or case is identified by an assigned specific number.

21 b. Notwithstanding paragraph "a", if exigent circumstances
22 exist and a specific number has not been assigned to a call
23 for service or case, a person authorized to access a plate
24 reader may search for a registration plate or vehicle without
25 providing a call for service number or case number at the time
26 of the search. The person shall add the call for service
27 number or case number, as applicable, after the number is
28 assigned.

29 3. If a plate reader is programmed to create an alert when
30 the plate reader recognizes a particular registration plate or
31 vehicle, a law enforcement officer shall verify that reasonable
32 suspicion exists to stop the vehicle prior to taking any
33 further action relating to the alert.

34 Sec. ____ . NEW SECTION. **321P.22 Search logs, reports, and**
35 **audits.**

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 1. An entity that employs a person who is authorized to
2 access an automatic registration plate reader to search for a
3 registration plate or vehicle shall maintain a search log and
4 retain the search log records for at least one year. A search
5 log is not subject to the deletion requirement under section
6 321P.23, subsection 1.

7 2. When accessing a plate reader to search for a
8 registration plate or vehicle, the person performing the search
9 shall record the search in the search log required under
10 subsection 1. The record must include the person's name, the
11 reason for the search, and the associated call for service
12 number or case number.

13 3. An entity that maintains a search log shall audit the
14 search log at least every four months. The entity shall report
15 the results of the audit on the entity's internet site, if it
16 has one.

17 Sec. ____ . NEW SECTION. **321P.23 Deletion requirement —**
18 **copies excepted — dissemination.**

19 1. Every image of a registration plate or vehicle captured
20 by an automatic registration plate reader, and any other
21 accompanying data, shall be deleted no later than thirty days
22 after the image was captured.

23 2. Prior to deletion under subsection 1, an image of a
24 registration plate or vehicle captured by a plate reader, and
25 any other accompanying data, may be copied and saved on a
26 device that is not a plate reader if the image and data are
27 relevant to an ongoing criminal case or investigation. Copied
28 images and data are not subject to deletion under subsection 1,
29 but shall be maintained in accordance with applicable evidence
30 retention policies.

31 3. A person who copies an image or data from a plate reader
32 shall record the fact that copies were made in the search log
33 under section 321P.22, subsection 1. The person shall include
34 the reason for making copies and the related call for service
35 number or case number, as applicable.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 4. Except as provided in subsection 5, a person shall not
2 disseminate a copy of an image or data from a plate reader to a
3 third party unless the third party is one of the following:

4 *a.* A peace officer or law enforcement agency.

5 *b.* A person who has a contract with a law enforcement agency
6 for the sole purpose of protecting public safety, conducting
7 criminal investigations, or ensuring compliance with federal,
8 state, or local law; however, a law enforcement agency, local
9 authority, or state entity shall not convey, share, or license
10 historical location information to a plate reader vendor except
11 as authorized under this section.

12 *c.* The national insurance crime bureau or its successor
13 organization, an insurance carrier, or an insurance support
14 organization, solely for the purpose of investigating insurance
15 fraud, assisting in vehicle recovery, or adjudicating insurance
16 claims.

17 5. Subsection 4 shall not be construed to prohibit a person
18 from sharing copied images and data from a plate reader under
19 any of the following circumstances:

20 *a.* As evidence in a proceeding if the images and data are
21 otherwise admissible pursuant to the Iowa rules of evidence.

22 *b.* With a potential witness to the extent necessary
23 to investigate a crime or identify a person suspected of
24 committing a crime.

25 *c.* With legal counsel, an insurer, or another person to
26 obtain legal advice, defend a claim, or otherwise comply with a
27 lawful obligation.

28 *d.* With the plate reader vendor for use, after processing
29 anonymized or redacted derivatives of images or data pursuant
30 to a written agreement, solely in conjunction with operating,
31 securing, testing, or improving the vendor's services.

32 *e.* With the plate reader vendor to access historical
33 location information for installing, maintaining, or providing
34 technical support for plate readers.

35 6. A person shall not use an image of a registration

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 plate or data collected by a plate reader in this state for
2 marketing, profiling, or commercial purposes. This subsection
3 shall not be construed to prohibit a person's use of an image
4 or data captured by a plate reader in a manner authorized under
5 this section.

6 Sec. _____. NEW SECTION. **321P.24 Approved plate readers,**
7 **vendors, and state entities.**

8 1. The department of public safety shall develop and
9 maintain a list of approved automatic registration plate
10 readers and vendors.

11 2. a. A state agency, department, division, board,
12 commission, institution, or authority may use an automatic
13 registration plate reader notwithstanding section 321P.20,
14 subsections 1 and 2, only if such use is approved by the
15 commissioner of public safety.

16 b. If the commissioner of public safety approves such a
17 state entity's use of a plate reader, the commissioner shall
18 also approve, in accordance with the applicable state entity's
19 classification designations, the employment classification
20 of persons who are authorized to access a plate reader to
21 search for a registration plate or vehicle. The commissioner's
22 approval is valid for one year and the commissioner may
23 reapprove the continued use of a plate reader for additional
24 terms not to exceed one year.

25 3. The department of public safety shall adopt rules
26 pursuant to chapter 17A to administer this section. The rules
27 must include a list of approved plate readers, vendors, and
28 state entities.

29 Sec. _____. NEW SECTION. **321P.25 Criminal penalty.**

30 A person who does an act forbidden or fails to perform an act
31 required by sections 321P.20 through 321P.23 commits a simple
32 misdemeanor.

33 Sec. _____. NEW SECTION. **321P.26 Applicability.**

34 Sections 321P.20 through 321P.23 do not apply to a person
35 who uses an automatic registration plate reader at the person's

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

1 private property or business.

2 Sec. ____ . REPEAL. Section 321P.4, Code 2026, is repealed.>

3 3. Title page, by striking line 3 and inserting <providing
4 penalties.>

5 4. By renumbering as necessary.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

Senate File 2501 - Introduced

SENATE FILE 2501
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SF 2425)
(SUCCESSOR TO SF 2175)

A BILL FOR

1 An Act relating to education, including by modifying provisions
2 related to charter school approval, contracts, funding, and
3 operations, services provided to charter schools by area
4 education agencies, charter school student participation
5 in extracurricular activities provided by public schools,
6 the Iowa public employees' retirement system, education
7 savings accounts, independent accreditation, teacher
8 training and licensure, the statewide voluntary preschool
9 program, the district-to-community college sharing or
10 concurrent enrollment program, open enrollment, school
11 tuition organizations, and innovation zone schools;
12 making appropriations; and including effective date and
13 applicability provisions.

14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 DIVISION I

2 CHARTER SCHOOLS

3 Section 1. Section 29E.1, subsection 1, paragraph b,
4 subparagraph (4), Code 2026, is amended by striking the
5 subparagraph.

6 Sec. 2. Section 232E.1, subsection 6, Code 2026, is amended
7 to read as follows:

8 6. "*Public school district*" means a public school district
9 as described in [chapter 274](#), and includes a charter school
10 under [chapter 256E](#), ~~or a charter school or an innovation zone~~
11 ~~school under [chapter 256F](#).~~

12 Sec. 3. Section 256.7, subsection 15, Code 2026, is amended
13 to read as follows:

14 15. Adopt rules under [chapter 17A](#) that require school
15 districts, accredited nonpublic schools, and charter schools,
16 ~~and innovation zone schools~~ to include information regarding
17 the exemptions and requirements for an exemption described
18 in [section 139A.8, subsection 4](#), in any communication to
19 the parent or guardian of a student that is related to the
20 immunizations required under [section 139A.8](#).

21 Sec. 4. Section 256.9, subsections 69, 71, 73, and 78, Code
22 2026, are amended to read as follows:

23 69. On or before May 1, 2025, develop and distribute to
24 school districts, accredited nonpublic schools, and charter
25 schools, ~~and innovation zone schools~~ model policies that, if
26 adopted, would satisfy a school district's responsibilities
27 under [section 279.88](#) relating to policies governing student use
28 of personal electronic devices.

29 71. Develop and distribute to school districts, accredited
30 nonpublic schools, and charter schools, ~~and innovation~~
31 ~~zone schools~~ family-centered resources to support student
32 development of mathematics knowledge at home.

33 73. On or before July 1, 2025, develop and distribute to
34 school districts, accredited nonpublic schools, and charter
35 schools, ~~and innovation zone schools~~ a comprehensive state

LSB 5427SZ (2) 91

-1-

jda/jh

1/63

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 mathematics plan that is designed to increase the level of
2 mathematics proficiency attained by students using systematic
3 and sequential approaches to teaching subitizing, cardinality,
4 object counting, verbal counting, spatial relationships,
5 benchmark numbers, and part-part-whole models.

6 78. a. Develop and distribute to school districts,
7 accredited nonpublic schools, and charter schools, ~~and~~
8 ~~innovation zone schools~~ a test in multiple-choice format that
9 consists of all of the questions contained in the most recent
10 version of the civics test developed by the United States
11 citizenship and immigration services.

12 b. On or before the January 31 immediately subsequent to
13 each general election which is a presidential election, update
14 the test described in paragraph "a" and distribute the updated
15 test to school districts, accredited nonpublic schools, and
16 charter schools, ~~and innovation zone schools~~.

17 Sec. 5. Section 256.163, subsection 1, Code 2026, is amended
18 by adding the following new paragraph:

19 NEW PARAGRAPH. f. A charter school established pursuant to
20 chapter 256E, subchapter I.

21 Sec. 6. Section 256E.1, subsection 2, paragraphs a and b,
22 Code 2026, are amended to read as follows:

23 a. A school board may create a founding group to apply to
24 the state board or the university of northern Iowa for approval
25 to establish and operate a charter school within and as a part
26 of the school district by establishing a new attendance center,
27 creating a new school within an existing attendance center, or
28 by converting an existing attendance center to charter status.

29 b. A founding group may apply to the state board or the
30 university of northern Iowa for approval to establish and
31 operate a charter school within the boundaries of the state
32 that operates as a new attendance center independently from a
33 public school district.

34 Sec. 7. Section 256E.1, subsection 3, unnumbered paragraph
35 1, Code 2026, is amended to read as follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 The purpose of a charter school established pursuant to this
2 ~~chapter subchapter~~ shall be to accomplish the following:

3 Sec. 8. Section 256E.1, subsection 3, paragraph d, Code
4 2026, is amended to read as follows:

5 d. Accelerating student learning to prevent learning loss
6 during the ~~COVID-19 pandemic and other~~ significant disruptions
7 to student learning.

8 Sec. 9. Section 256E.1, subsection 4, Code 2026, is amended
9 to read as follows:

10 4. The state board of education and the university of
11 northern Iowa shall be the only ~~authorizer~~ authorizers of
12 charter schools under this chapter subchapter.

13 Sec. 10. Section 256E.2, unnumbered paragraph 1, Code 2026,
14 is amended to read as follows:

15 As used in this chapter subchapter, unless the context
16 otherwise requires:

17 Sec. 11. Section 256E.2, subsections 2 and 5, Code 2026, are
18 amended to read as follows:

19 2. "*Charter school*" means a school established in accordance
20 with this chapter subchapter.

21 5. "*Founding group*" means a person, group of persons,
22 or education service provider that develops and submits an
23 application for a charter school to the state board or the
24 university of northern Iowa under this chapter subchapter.

25 Sec. 12. Section 256E.3, Code 2026, is amended to read as
26 follows:

27 **256E.3 Department — duty to monitor.**

28 The department shall monitor the effectiveness of charter
29 schools and shall implement the applicable provisions of this
30 ~~chapter subchapter~~.

31 Sec. 13. Section 256E.4, subsections 1, 2, 3, 5, 6, 7, 8, 9,
32 and 10, Code 2026, are amended to read as follows:

33 1. A school board may create a founding group to apply to
34 the state board or the university of northern Iowa for approval
35 to establish and operate a charter school within and as a part

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 of the school district by establishing a new attendance center,
2 creating a new school within an existing attendance center, or
3 by converting an existing attendance center. The application
4 shall demonstrate the founding group's academic and operational
5 vision and plans for the proposed charter school, demonstrate
6 the founding group's capacity to execute the vision and plans,
7 and provide the state board or the university of northern Iowa
8 a clear basis for assessing the founding group's plans and
9 capacity.

10 2. The state board, in consultation with the university
11 of northern Iowa, shall adopt rules to establish appropriate
12 application timelines and deadlines for the submission of
13 charter school applications under [this section](#).

14 3. The instructions for completing an application shall
15 include or otherwise inform applicants of all of the following:

16 a. The performance framework adopted by the state board, in
17 consultation with the university of northern Iowa, for charter
18 school oversight and evaluation requirements in accordance with
19 sections [256E.9](#) and [256E.10](#).

20 b. The criteria the state board or the university of
21 northern Iowa will use in evaluating applications.

22 c. The requirements concerning the format and content
23 essential for applicants to demonstrate the capacities
24 necessary to establish and operate a successful charter school.

25 5. If the founding group proposes to establish a charter
26 school by converting an existing attendance center of the
27 school district, the state board or the university of northern
28 Iowa shall not approve the application unless the founding
29 group submits evidence that the attendance center's teachers
30 and parents or guardians of students enrolled at the existing
31 attendance center voted in favor of the conversion. A vote
32 in favor of conversion under [this subsection](#) requires the
33 support of a majority of the teachers employed at the school
34 on the date of the vote and a majority of the parents or
35 guardians voting whose children are enrolled at the school,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 provided that a majority of the parents or guardians eligible
2 to vote participate in the ballot process. The state board,
3 in consultation with the university of northern Iowa, shall
4 establish procedures by rule for voting under [this subsection](#).
5 A parent or guardian voting in accordance with [this subsection](#)
6 must be a resident of this state.

7 6. In reviewing and evaluating charter school applications,
8 the state board and the university of northern Iowa shall
9 employ procedures, practices, and criteria consistent with
10 nationally recognized principles and standards for reviewing
11 charter school applications. Each application review shall
12 include thorough evaluation of the written application, an
13 in-person interview with the founding group, and an opportunity
14 in a public forum for local residents to learn about and
15 provide input on each application.

16 7. Following review of a charter school application and
17 completion of the process required under [subsection 6](#), the
18 state board or the university of northern Iowa shall do all of
19 the following:

20 a. Approve a charter school application only if the founding
21 group has demonstrated competence in each element of the
22 approval criteria and if the founding group is likely to open
23 and operate a successful charter school.

24 b. Make application decisions on documented evidence
25 collected through the application review process.

26 c. Adhere to the policies and criteria that are transparent,
27 based on merit, and avoid conflicts of interest or any
28 appearance thereof.

29 8. The state board or the university of northern Iowa
30 shall approve a charter school application if the application
31 satisfies the requirements of [this chapter subchapter](#). The
32 state board or the university of northern Iowa shall approve or
33 deny a charter school application no later than seventy-five
34 calendar days after the application is received. If the state
35 board or the university of northern Iowa denies an application,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 the state board or the university of northern Iowa shall
2 provide notice of denial to the founding group in writing
3 within thirty days after the state board's or the university
4 of northern Iowa's action. The notice shall specify the exact
5 reasons for denial and provide documentation supporting those
6 reasons. An approval decision may include, if appropriate,
7 reasonable conditions that the founding group must meet before
8 a charter school contract may be executed pursuant to section
9 256E.6. An approved charter application shall not serve as a
10 charter school contract.

11 9. A decision of the state board or the university of
12 northern Iowa relating to an application under [this section](#) is
13 not appealable.

14 10. An unsuccessful applicant under [this section](#) may
15 subsequently reapply to the state board or the university of
16 northern Iowa.

17 Sec. 14. Section 256E.4, subsection 4, paragraph ab, Code
18 2026, is amended to read as follows:

19 *ab.* The specific statutes and administrative rules with
20 which the charter school does not intend to comply. The
21 department, in consultation with the university of northern
22 Iowa, shall provide technical assistance to the applicant
23 concerning statutes and administrative rules that may be waived
24 under the charter school contract in order to facilitate the
25 goals of the charter school.

26 Sec. 15. Section 256E.5, subsections 1, 2, 3, 5, 6, 8, 9,
27 and 10, Code 2026, are amended to read as follows:

28 1. A founding group may apply to the state board or the
29 university of northern Iowa for approval to establish and
30 operate a charter school within the boundaries of the state
31 that operates as a new attendance center independently from a
32 public school district. The application shall demonstrate the
33 founding group's academic and operational vision and plans for
34 the proposed charter school, demonstrate the founding group's
35 capacity to execute the vision and plans, and provide the state

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 board or the university of northern Iowa a clear basis for
2 assessing the founding group's plans and capacity.

3 2. The state board, in consultation with the university
4 of northern Iowa, shall adopt rules to establish appropriate
5 application timelines and deadlines for the submission of
6 charter school applications under [this section](#).

7 3. The instructions for completing an application shall
8 include or otherwise inform applicants of all of the following:

9 a. The performance framework adopted by the state board, in
10 consultation with the university of northern Iowa, for charter
11 school oversight and evaluation requirements in accordance with
12 sections [256E.9](#) and [256E.10](#).

13 b. The criteria the state board or the university of
14 northern Iowa will use in evaluating applications.

15 c. The requirements concerning the format and content
16 essential for applicants to demonstrate the capacities
17 necessary to establish and operate a successful charter school.

18 5. In reviewing and evaluating charter school applications,
19 the state board and the university of northern Iowa shall
20 employ procedures, practices, and criteria consistent with
21 nationally recognized principles and standards for reviewing
22 charter school applications. Each application review shall
23 include thorough evaluation of the written application, an
24 in-person interview with the applicant, and an opportunity in a
25 public forum for local residents of the public school district
26 within which the applicant proposes to locate the charter
27 school to learn about and provide input on each application.

28 6. Following review of a charter school application and
29 completion of the process required under [subsection 5](#), the
30 state board or the university of northern Iowa shall do all of
31 the following:

32 a. Approve a charter school application only if the
33 applicant has demonstrated competence in each element of the
34 state board's or the university of northern Iowa's published
35 approval criteria and the applicant is likely to open and

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 operate a successful charter school.

2 *b.* Make application decisions on documented evidence
3 collected through the application review process.

4 *c.* Adhere to the policies and criteria that are transparent,
5 based on merit, and avoid conflicts of interest or any
6 appearance thereof.

7 8. The state board or the university of northern Iowa
8 shall approve a charter school application if the application
9 satisfies the requirements of [this chapter subchapter](#). The
10 state board or the university of northern Iowa shall approve or
11 deny a charter school application no later than seventy-five
12 calendar days after the application is received. If the
13 state board or the university of northern Iowa denies an
14 application, the state board or the university of northern Iowa
15 shall provide notice of denial to the applicant in writing
16 within thirty days after board action. The notice shall
17 specify the exact reasons for denial and provide documentation
18 supporting those reasons. An approval decision may include,
19 if appropriate, reasonable conditions that the applicant must
20 meet before a charter school contract may be executed pursuant
21 to [section 256E.6](#). An approved charter application shall not
22 serve as a charter school contract.

23 9. An unsuccessful charter school applicant may
24 subsequently reapply to the state board or the university of
25 northern Iowa.

26 10. A decision of the state board or the university of
27 northern Iowa relating to an application under [this section](#) is
28 not appealable.

29 Sec. 16. Section 256E.5, Code 2026, is amended by adding the
30 following new subsection:

31 NEW SUBSECTION. 1A. The governing board of a charter school
32 that is approved under this section shall be designated a local
33 education agency for the purpose of receiving federal funds for
34 all attendance centers that are under the jurisdiction of the
35 governing board.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 17. Section 256E.5, subsection 4, paragraph ab, Code
2 2026, is amended to read as follows:

3 *ab.* The specific statutes and administrative rules with
4 which the charter school does not intend to comply. The
5 department, in consultation with the university of northern
6 Iowa, shall provide technical assistance to the applicant
7 concerning statutes and administrative rules that may be waived
8 under the charter school contract in order to facilitate the
9 goals of the charter school.

10 Sec. 18. Section 256E.6, Code 2026, is amended to read as
11 follows:

12 **256E.6 Charter school contract.**

13 1. Within the later of thirty days following approval
14 of a charter school application or upon the satisfaction of
15 all reasonable conditions imposed on the applicant in the
16 charter school approval, if any, an enforceable and renewable
17 charter school contract shall be executed between the founding
18 group and the state board or the university of northern Iowa,
19 as applicable, setting forth the academic and operational
20 performance expectations and measures by which the charter
21 school will be evaluated pursuant to sections 256E.9 and
22 256E.10 and the other rights and duties of the parties.

23 2. An initial charter school contract shall be granted for
24 a term of five school budget years, commencing with the school
25 budget year in which the charter school opens. The charter
26 school contract shall include the beginning and ending dates
27 of the charter school contract term. An approved charter
28 ~~school may delay its opening for a period of time not to exceed~~
29 ~~one school year in order to plan and prepare for the charter~~
30 ~~school's opening~~ shall open on the first day of the school year
31 that is two school years immediately subsequent to the school
32 year in which the charter school contract is executed under
33 subsection 1; provided, however, that the approved charter
34 school may open on the first day of the school year that is
35 immediately subsequent to the school year in which the charter

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 school contract is executed under subsection 1 if the approved
2 charter school demonstrates adequate preparation to the state
3 board or the university of northern Iowa. If the charter
4 school requires an opening delay of more than ~~one school year~~
5 two school years immediately subsequent to the school year in
6 which the charter school contract is executed under subsection
7 1, the charter school may request an extension from the state
8 board or the university of northern Iowa.

9 3. Each charter school contract shall be signed by
10 the president of the state board or the president of the
11 university of northern Iowa, as applicable, and the president
12 or appropriate officer of the governing body of the founding
13 group.

14 4. Within fifteen days of the execution of a charter school
15 contract entered into by the state board or the university of
16 northern Iowa, the state board or the university of northern
17 Iowa shall notify the department and the department of
18 management of the name of the charter school and any applicable
19 education service provider, the proposed location of the
20 charter school, and the charter school's first year projected
21 enrollment.

22 5. A charter school approved under this ~~chapter~~ subchapter
23 shall not commence operations without a valid charter school
24 contract executed in accordance with [this section](#) and approved
25 in an open session of the state board or by the university of
26 northern Iowa.

27 6. The contract may provide for requirements or conditions
28 to govern and monitor the start-up progress of an approved
29 charter school ~~prior to the opening of the charter school~~
30 from the date the charter school contract is executed
31 through the date the charter school opens, including but not
32 limited to conditions to ensure that the charter school meets
33 all building, health, safety, insurance, and other legal
34 requirements.

35 7. A charter school contract may be amended to govern

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 multiple charter schools operated by the same applicant and
2 approved by the state board or the university of northern Iowa.
3 However, each charter school that is part of a charter school
4 contract shall be separate and distinct from any other charter
5 school governed by the contract.

6 Sec. 19. Section 256E.7, subsection 1, unnumbered paragraph
7 1, Code 2026, is amended to read as follows:

8 In order to fulfill the charter school's public purpose, a
9 charter school established under this chapter subchapter shall
10 be organized as a nonprofit education organization and shall
11 have all the powers necessary for carrying out the terms of
12 the charter school contract including but not limited to the
13 following, as applicable:

14 Sec. 20. Section 256E.7, subsection 2, unnumbered paragraph
15 1, Code 2026, is amended to read as follows:

16 A charter school established under this chapter subchapter
17 is exempt from all state statutes and rules and any local rule,
18 regulation, or policy, applicable to a noncharter school,
19 except that the charter school shall do all of the following:

20 Sec. 21. Section 256E.7, subsection 2, paragraphs g, i, and
21 w, Code 2026, are amended to read as follows:

22 *g.* Be subject to the same financial audits, audit
23 procedures, and audit requirements as a school district. The
24 audit shall be consistent with the requirements of sections
25 11.6, 11.14, 11.19, and 279.29, and section 256.9, subsection
26 20, except to the extent deviations are necessary because of
27 the program at the school. The department, the university
28 of northern Iowa, the auditor of state, or the legislative
29 services agency may conduct financial, program, or compliance
30 audits.

31 *i.* Provide instruction for at least the number of days
32 or hours required by section 279.10, subsection 1, unless
33 specifically waived by the state board or the university of
34 northern Iowa as part of the application process.

35 *w.* Comply with the requirements of this chapter subchapter.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 22. Section 256E.7, subsection 2, paragraph h,
2 unnumbered paragraph 1, Code 2026, is amended to read as
3 follows:

4 Be subject to and comply with the requirements of section
5 256.7, subsection 21, and the educational standards of section
6 256.11, unless specifically waived by the state board or the
7 university of northern Iowa during the application process;
8 provided, however, that the state board or the university of
9 northern Iowa shall not waive any of the following educational
10 standards:

11 Sec. 23. Section 256E.7, subsection 9, Code 2026, is amended
12 to read as follows:

13 9. Individuals compensated by an education service provider
14 are prohibited from serving as a voting member on the governing
15 board of any charter school unless the state board or the
16 university of northern Iowa waives such prohibition.

17 Sec. 24. Section 256E.8, subsections 1 and 4, Code 2026, are
18 amended to read as follows:

19 1. Each student enrolled in a charter school established
20 under this chapter subchapter shall be counted, for state
21 school foundation purposes, in the student's district of
22 residence pursuant to section 257.6, subsection 1, paragraph
23 "a", subparagraph (9), including any applicable amounts under
24 section 256B.9. For purposes of this section, residence means
25 a residence under section 282.1.

26 4. If necessary, and pursuant to rules adopted by the
27 state board, in consultation with the university of northern
28 Iowa, funding amounts required under this section for the
29 first school year of a new charter school shall be based on
30 enrollment estimates for the charter school included in the
31 charter school contract. The department, in consultation
32 with the university of northern Iowa, shall adopt rules to
33 establish a process for determining estimated enrollments for
34 charter school funding purposes in school years after the first
35 school year of a charter school. Amounts paid using estimated

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 enrollments shall be reconciled during subsequent payments
2 based on actual enrollment of the charter school during each
3 school year.

4 Sec. 25. Section 256E.9, subsection 1, unnumbered paragraph
5 1, Code 2026, is amended to read as follows:

6 The performance provisions within the charter school
7 contract shall be based on a performance framework adopted
8 by the state board, in consultation with the university
9 of northern Iowa, that clearly sets forth the academic and
10 operational performance indicators, measures, and metrics that
11 will guide the evaluation of the charter school by the state
12 board or the university of northern Iowa, without compromising
13 individual student privacy. The performance framework shall
14 include but is not limited to indicators, measures, and metrics
15 for all of the following:

16 Sec. 26. Section 256E.9, subsections 2 and 5, Code 2026, are
17 amended to read as follows:

18 2. Annual performance targets shall be agreed upon between
19 each charter school and the state board, in consultation
20 with the university of northern Iowa, if applicable. Such
21 performance targets shall be contained in the charter school
22 contract and shall be designed to help each charter school
23 meet applicable federal, state, and local standards. The
24 performance targets contained in the charter school contract
25 may be amended by mutual agreement after the charter school is
26 operating and has collected initial achievement data for the
27 charter school's students.

28 5. Each charter school established under this ~~chapter~~
29 subchapter shall be evaluated and graded by the department
30 pursuant to the attendance center performance ranking system
31 developed and adopted by the department.

32 Sec. 27. Section 256E.10, subsections 1, 2, 6, 8, 12, and
33 13, Code 2026, are amended to read as follows:

34 1. The state board and the university of northern Iowa shall
35 monitor the performance and compliance of each charter school

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 ~~the state board approves~~ approved by the state board or the
2 university of northern Iowa, including collecting and analyzing
3 data according to the charter school contract in order to meet
4 the requirements of ~~this chapter~~ subchapter. Such oversight
5 may include inquiries and investigation of the charter school
6 so long as the activities are consistent with the intent of
7 ~~this chapter~~ subchapter, adhere to the terms of the charter
8 school contract, and do not unduly inhibit the autonomy granted
9 to the charter school. Any performance report resulting from
10 an inquiry or investigation under ~~this section~~ shall, upon
11 conclusion of such action, be included in the annual report
12 required under ~~section 256E.12~~.

13 2. As part of the charter school contract, the charter
14 school shall submit an annual report to the state board or the
15 university of northern Iowa to assist the state board or the
16 university of northern Iowa in evaluating the charter school's
17 performance and compliance with the performance framework.

18 6. Annually, by June 30, the state board or the university
19 of northern Iowa, as applicable, shall issue a charter school
20 performance report and charter school contract renewal
21 application guidance to each charter school whose charter
22 school contract will expire during the following school budget
23 year. The performance report shall summarize the charter
24 school's performance record to date based on the data required
25 by the charter school contract and by ~~this chapter~~ subchapter
26 and shall identify concerns that may jeopardize renewal of the
27 charter school contract if not remedied. The charter school
28 shall have sixty days to respond to the performance report and
29 submit any corrections or clarifications for the report.

30 8. No later than October 1, the governing board of a charter
31 school seeking renewal shall submit a renewal application to
32 the state board or the university of northern Iowa pursuant to
33 the renewal application guidance. A renewal or denial shall be
34 approved by resolution of the state board, or by the university
35 of northern Iowa, within sixty days following the filing of the

LSB 5427SZ (2) 91

-14-

jda/jh

14/63

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 renewal application.

2 12. A decision to revoke or to not renew a charter school
3 contract shall be by resolution of the state board, or by
4 the university of northern Iowa, and shall clearly state the
5 reasons for the revocation or nonrenewal.

6 13. If a charter school has been evaluated and graded to
7 be in the exceptional category, or the highest rated category
8 under a succeeding evaluation system, under the evaluation and
9 grading required under [section 256E.9, subsection 5](#), for the
10 immediately preceding two school years, and the charter school
11 is in compliance with the current charter school contract and
12 all provisions of [this chapter subchapter](#), the charter school's
13 application renewal under [subsection 8](#) shall be renewed
14 for an additional period of time equal to the length of the
15 original charter school contract or the most recent renewal
16 of the contract, whichever is longer, unless the state board
17 or the university of northern Iowa provides written notice to
18 the charter school of the state board's or the university of
19 northern Iowa's rejection of the expedited renewal within sixty
20 days of the filing of the application. The state board or
21 the university of northern Iowa shall not reject an expedited
22 renewal application unless the state board or the university of
23 northern Iowa finds exceptional circumstances for the rejection
24 or seeks material changes to the charter school contract.

25 Sec. 28. Section 256E.10, subsection 9, unnumbered
26 paragraph 1, Code 2026, is amended to read as follows:

27 Unless eligible for expedited renewal under [subsection 13](#),
28 when reviewing a charter school contract renewal application,
29 the state board or the university of northern Iowa shall do all
30 of the following:

31 Sec. 29. Section 256E.10, subsection 10, unnumbered
32 paragraph 1, Code 2026, is amended to read as follows:

33 A charter school contract may be revoked at any time or not
34 renewed if the state board or the university of northern Iowa
35 determines that the charter school did any of the following:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 30. Section 256E.10, subsection 10, paragraph a, Code
2 2026, is amended to read as follows:

3 a. Committed a material violation of any of the terms,
4 conditions, standards, or procedures required under the charter
5 school contract or this chapter subchapter.

6 Sec. 31. Section 256E.10, subsection 11, unnumbered
7 paragraph 1, Code 2026, is amended to read as follows:

8 The state board, in consultation with the university of
9 northern Iowa, shall develop charter school contract revocation
10 and nonrenewal standards and procedures that do all of the
11 following:

12 Sec. 32. Section 256E.11, subsection 1, Code 2026, is
13 amended to read as follows:

14 1. Prior to any charter school closure decision, the state
15 board, in consultation with the university of northern Iowa,
16 shall develop a charter school closure protocol to ensure
17 timely notice to parents and guardians, provide for the orderly
18 transition of students and student records to new schools, and
19 to provide proper disposition of school funds, property, and
20 assets in accordance with the requirements of this ~~chapter~~
21 subchapter. The protocol shall specify required actions and
22 timelines and identify responsible parties for each such
23 action.

24 Sec. 33. Section 256E.12, Code 2026, is amended to read as
25 follows:

26 **256E.12 Reports.**

27 1. Each charter school shall prepare and file an annual
28 report with the department. The department, in consultation
29 with the university of northern Iowa, shall prescribe by rule
30 the required contents of the report, but each such report shall
31 include information regarding student achievement, including
32 annual academic growth and proficiency, graduation rates,
33 and financial performance and sustainability. The reports
34 are public records and the examination, publication, and
35 dissemination of the reports are governed by the provisions of

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 chapter 22.

2 2. The state board, in consultation with the university of
3 northern Iowa, shall prepare and file with the general assembly
4 by December 1, annually, a comprehensive report with findings
5 and recommendations relating to the charter school program in
6 the state and whether the charter school program under this
7 ~~chapter~~ subchapter is meeting the goals and purposes of the
8 program. The report also shall contain, for each charter
9 school, a copy of the charter school's mission statement,
10 attendance statistics and dropout rate, aggregate assessment
11 test scores, projections of financial stability, and the number
12 and qualifications of teachers and administrators.

13 Sec. 34. Section 256F.1, subsection 1, Code 2026, is amended
14 to read as follows:

15 1. Charter schools ~~and innovation zone schools~~ shall be part
16 of the state's program of public education.

17 Sec. 35. Section 256F.1, subsection 3, unnumbered paragraph
18 1, Code 2026, is amended to read as follows:

19 The purpose of a charter school ~~or an innovation zone school~~
20 established pursuant to this ~~chapter~~ subchapter shall be to
21 accomplish the following:

22 Sec. 36. Section 256F.1, subsection 4, Code 2026, is amended
23 by striking the subsection.

24 Sec. 37. Section 256F.2, unnumbered paragraph 1, Code 2026,
25 is amended to read as follows:

26 As used in this ~~chapter~~ subchapter, unless the context
27 otherwise requires:

28 Sec. 38. Section 256F.2, subsections 1 and 3, Code 2026, are
29 amended to read as follows:

30 1. "Advisory council" means a council appointed by the
31 school board of directors of a charter school ~~or an innovation~~
32 ~~zone consortium~~ pursuant to [section 256F.5, subsection 4](#).

33 3. "Charter school" means a charter school established in
34 accordance with this ~~chapter~~ subchapter.

35 Sec. 39. Section 256F.2, subsections 5 and 6, Code 2026, are

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 amended by striking the subsections.

2 Sec. 40. Section 256F.3, Code 2026, is amended to read as
3 follows:

4 **256F.3 Application Monitoring — no new approvals — adoption**
5 **of rules.**

6 1. The department shall monitor the effectiveness of
7 charter schools and innovation zone schools and shall implement
8 the applicable provisions of this chapter subchapter.

9 ~~2. a. To receive approval to establish a charter school~~
10 ~~in accordance with this chapter, the principal, teachers,~~
11 ~~or parents or guardians of students at an existing public~~
12 ~~school shall submit an application to the school board to~~
13 ~~convert an existing attendance center to a charter school.~~
14 ~~An attendance center shall not enter into a charter school~~
15 ~~contract with a school district under this chapter unless the~~
16 ~~attendance center is located within the school district. The~~
17 ~~application shall demonstrate the support of at least fifty~~
18 ~~percent of the teachers employed at the school on the date of~~
19 ~~the submission of the application and fifty percent of the~~
20 ~~parents or guardians voting whose children are enrolled at the~~
21 ~~school, provided that a majority of the parents or guardians~~
22 ~~eligible to vote participate in the ballot process, according~~
23 ~~to procedures established by rules of the state board.~~

24 ~~b. To receive approval to establish an innovation zone~~
25 ~~school in accordance with this chapter, an innovation zone~~
26 ~~consortium shall submit an application to the state board~~
27 ~~which demonstrates the support of at least fifty percent of~~
28 ~~the teachers employed at each proposed innovation zone school~~
29 ~~on the date of the submission of the application and fifty~~
30 ~~percent of the parents or guardians voting whose children are~~
31 ~~enrolled at each proposed innovation zone school, provided~~
32 ~~that a majority of the parents or guardians eligible to vote~~
33 ~~participate in the ballot process, according to procedures~~
34 ~~established by rules of the state board.~~

35 ~~c. A parent or guardian voting in accordance with this~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 ~~subsection must be a resident of this state.~~

2 ~~3. A school board shall receive and review all applications~~
3 ~~for converting an existing building or creating a new building~~
4 ~~for a charter school. Applications received on or before~~
5 ~~October 1 of a calendar year shall be considered for charter~~
6 ~~schools to be established at the beginning of the school~~
7 ~~district's next school year or at a time agreed to by the~~
8 ~~applicant and the school board. However, a school board may~~
9 ~~receive and consider applications after October 1 at its~~
10 ~~discretion.~~

11 ~~4. A school board shall by a majority vote approve or~~
12 ~~deny an application relating to a charter school no later~~
13 ~~than sixty calendar days after the application is received.~~
14 ~~An application approved by a school board and subsequently~~
15 ~~approved by the state board pursuant to [subsection 6](#) shall~~
16 ~~constitute, at a minimum, an agreement between the school board~~
17 ~~and the charter school for the operation of the charter school.~~
18 ~~A school board that denies an application for a conversion~~
19 ~~to a charter school shall provide notice of denial to the~~
20 ~~applicant in writing within thirty days after board action.~~
21 ~~The notice shall specify the exact reasons for denial and~~
22 ~~provide documentation supporting those reasons.~~

23 ~~5. An applicant may appeal school board denial of the~~
24 ~~applicant's charter school application to the state board~~
25 ~~in accordance with the procedures set forth in [chapter 290](#).~~
26 ~~The state board shall affirm, modify, or reverse the school~~
27 ~~board's decision on the basis of the information provided in~~
28 ~~the application indicating the ability and willingness of the~~
29 ~~proposed charter school to meet the requirements of section~~
30 ~~256F.1, subsection 3, and [section 256F.4](#).~~

31 ~~6. Upon approval of an application for the proposed~~
32 ~~establishment of a charter school, the school board shall~~
33 ~~submit an application for approval to establish the charter~~
34 ~~school to the state board in accordance with [section 256F.5](#).~~

35 ~~7. An application submitted to the state board pursuant to~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 ~~subsection 2~~, paragraph "b", or ~~subsection 6~~ shall set forth the
2 manner in which the charter school or innovation zone school
3 will provide special instruction, in accordance with section
4 280.4, to students who are English learners. The application
5 shall set forth the manner in which the charter school or
6 innovation zone school will comply with federal and state laws
7 and regulations relating to the federal National School Lunch
8 Act and the federal Child Nutrition Act of 1966, 42 U.S.C.
9 §1751-1785, and ~~chapter 283A~~. The state board shall approve
10 only those applications that meet the requirements specified in
11 ~~section 256F.1, subsection 3, and sections 256F.4 and 256F.5~~.
12 The state board may deny an application if the state board
13 deems that approval of the application is not in the best
14 interest of the affected students.

15 ~~8. The state board shall approve not more than ten~~
16 ~~innovation zone consortium applications.~~

17 ~~9. 2.~~ The state board shall not approve a new charter
18 school under this ~~chapter~~ subchapter on or after July 1, 2021.

19 ~~10. 3.~~ The state board shall adopt rules in accordance with
20 chapter 17A for the implementation of this ~~chapter~~ subchapter.
21 If federal rules or regulations relating to the distribution
22 or utilization of federal funds allocated to the department
23 pursuant to ~~this section~~ are adopted that are inconsistent
24 with the provisions of this ~~chapter~~ subchapter, the state
25 board shall adopt rules to comply with the requirements of the
26 federal rules or regulations. The state board shall identify
27 inconsistencies between federal and state rules and regulations
28 as provided in ~~this subsection~~ and shall submit recommendations
29 for legislative action to the chairpersons and ranking members
30 of the senate and house standing committees on education at the
31 next meeting of the general assembly.

32 Sec. 41. Section 256F.4, subsection 1, Code 2026, is amended
33 by striking the subsection.

34 Sec. 42. Section 256F.4, subsection 2, unnumbered paragraph
35 1, Code 2026, is amended to read as follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Although a charter school ~~or innovation zone school~~ may
2 elect to comply with one or more provisions of statute or
3 administrative rule, a charter school ~~or innovation zone school~~
4 is exempt from all statutes and rules applicable to a school,
5 a school board, or a school district, except that the charter
6 school ~~or innovation zone school~~ shall do all of the following:

7 Sec. 43. Section 256F.4, subsection 2, paragraphs a and h,
8 Code 2026, are amended to read as follows:

9 a. Meet all applicable federal, state, and local health and
10 safety requirements and laws prohibiting discrimination on the
11 basis of race, creed, color, sex, sexual orientation, national
12 origin, religion, ancestry, or disability. A charter school
13 ~~or innovation zone school~~ located within the boundaries of a
14 school district subject to court-ordered desegregation at the
15 time the charter school ~~or innovation zone school~~ application
16 is approved shall be subject to the desegregation order unless
17 otherwise specifically provided for in the desegregation order.

18 h. Be subject to and comply with [chapter 284](#) relating to
19 the student achievement and teacher quality program. A charter
20 school ~~or innovation zone school~~ that complies with chapter
21 284 shall receive state moneys or be eligible to receive state
22 moneys calculated as provided in section 257.10, subsections
23 9 and 10, and [section 257.37A](#) as if it did not operate under a
24 charter school ~~or innovation zone school~~ contract.

25 Sec. 44. Section 256F.4, subsection 2, Code 2026, is amended
26 by adding the following new paragraph:

27 NEW PARAGRAPH. v. Be subject to and comply with the
28 requirements of section 256E.9 related to the incorporation
29 into the charter school contract of a performance framework
30 that is used by the state board to evaluate the charter school
31 in the same manner as a charter school established under
32 subchapter I.

33 Sec. 45. Section 256F.4, subsections 3, 4, 5, 6, 7, and 8,
34 Code 2026, are amended to read as follows:

35 3. A charter school ~~or innovation zone school~~ shall not

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 discriminate in its student admissions policies or practices
2 on the basis of intellectual or athletic ability, measures
3 of achievement or aptitude, or status as a person with a
4 disability. However, a charter school ~~or innovation zone~~
5 ~~school~~ may limit admission to students who are within a
6 particular range of ages or grade levels or on any other
7 basis that would be legal if initiated by a school district.
8 Enrollment priority shall be given to the siblings of students
9 enrolled in a charter school ~~or innovation zone school~~.

10 4. A charter school ~~or innovation zone school~~ shall
11 enroll an eligible resident student who submits a timely
12 application unless the number of applications exceeds the
13 capacity of a program, class, grade level, or building. In
14 this case, students must be accepted by lot. A charter school
15 ~~or innovation zone school~~ may enroll an eligible nonresident
16 student who submits a timely application in accordance with
17 the student admission policy established pursuant to section
18 256F.5, subsection 1. If the charter school ~~or innovation zone~~
19 ~~school~~ enrolls an eligible nonresident student, the charter
20 school ~~or innovation zone school~~ shall notify the school
21 district of residence and the sending district not later than
22 March 1 of the preceding school year. Transportation for the
23 student shall be in accordance with section 282.18, subsection
24 10. The sending district shall make payments to the charter
25 school ~~or innovation zone consortium~~ in the manner required
26 under [section 282.18, subsection 7](#). ~~If the nonresident pupil~~
27 ~~is also an eligible pupil under [section 261E.6](#), the innovation~~
28 ~~zone consortium shall pay the tuition reimbursement amount to~~
29 ~~an eligible postsecondary institution as provided in section~~
30 ~~261E.7.~~

31 5. A charter school ~~or innovation zone school~~ shall provide
32 instruction for at least the number of days or hours required
33 by [section 279.10, subsection 1](#).

34 6. Notwithstanding [subsection 2](#), a charter school ~~or~~
35 ~~innovation zone school~~ shall meet the requirements of section

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 256.7, subsection 21.

2 7. ~~a.~~ A charter school shall be considered a part of the
3 school district in which it is located for purposes of state
4 school foundation aid pursuant to [chapter 257](#).

5 ~~b.~~ ~~Students enrolled in an innovation zone school shall~~
6 ~~be counted, for state school foundation aid purposes, in the~~
7 ~~student's district of residence.~~

8 8. A charter school ~~or innovation zone consortium~~ may enter
9 into contracts in accordance with [chapter 26](#).

10 Sec. 46. Section 256F.5, unnumbered paragraph 1, Code 2026,
11 is amended to read as follows:

12 An application to the state board for the approval of a
13 charter school ~~or innovation zone school~~ shall include but
14 shall not be limited to a description of the following:

15 Sec. 47. Section 256F.5, subsections 1, 2, 4, 6, 7, 10,
16 12, 13, 14, 15, 16, and 17, Code 2026, are amended to read as
17 follows:

18 1. The method for admission to the charter school ~~or~~
19 ~~innovation zone school~~.

20 2. The mission, purpose, innovation, and specialized focus
21 of the charter school ~~or innovation zone school~~.

22 4. The method for appointing or forming an advisory
23 council for the charter school ~~or innovation zone school~~.
24 The membership of an advisory council appointed or formed in
25 accordance with this ~~chapter~~ subchapter shall not include more
26 than one member of a participating school board.

27 6. The charter school ~~or innovation zone school~~ governance
28 and bylaws.

29 7. The financial plan for the operation of the charter
30 school ~~or innovation zone school~~ including, at a minimum,
31 a listing of the support services the school district ~~or~~
32 ~~innovation zone consortium~~ will provide, and the charter
33 ~~school or innovation zone school's~~ revenues, budgets, and
34 expenditures.

35 10. The organization of the charter school ~~or innovation~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 ~~zone school~~ in terms of ages of students or grades to be taught
2 along with an estimate of the total enrollment of the charter
3 school ~~or innovation zone school~~.

4 12. A statement indicating how the charter school ~~or~~
5 ~~innovation zone school~~ will meet the requirements of section
6 256F.1, as applicable; [section 256F.4, subsection 2](#), paragraph
7 "a"; and [section 256F.4, subsection 3](#).

8 13. Assurance of the assumption of liability by the charter
9 school ~~or the innovation zone consortium for the innovation~~
10 ~~zone school~~.

11 14. The types and amounts of insurance coverage to be
12 obtained by the charter school ~~or innovation zone consortium~~
13 ~~for the innovation zone school~~.

14 15. A plan of operation to be implemented if the charter
15 school ~~or innovation zone consortium~~ revokes or fails to renew
16 its contract.

17 16. The means, costs, and plan for providing transportation
18 for students enrolled in the charter school ~~or innovation zone~~
19 ~~school~~.

20 17. The specific statutes, administrative rules, and school
21 board policies with which the charter school ~~or innovation zone~~
22 ~~school~~ does not intend to comply.

23 Sec. 48. Section 256F.6, subsections 1 and 3, Code 2026, are
24 amended to read as follows:

25 1. a. An approved charter school ~~or innovation zone school~~
26 application shall constitute an agreement, the terms of which
27 shall, at a minimum, be the terms of a ~~four-year~~ five-year
28 enforceable, renewable contract between a school board, ~~or the~~
29 ~~boards participating in an innovation zone consortium~~, and the
30 state board. ~~The contract shall include an operating agreement~~
31 ~~for the operation of the charter school or innovation zone~~
32 ~~school~~. The terms of the contract may be revised at any time
33 with the approval of both the state board and the school board
34 ~~or the boards participating in the innovation zone consortium~~,
35 whether or not the stated provisions of the contract are being

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 fulfilled. The contract must include all of the following:

2 (1) An operating agreement for the operation of the charter
3 school.

4 (2) A performance framework as required under section
5 256F.4, subsection 2, paragraph `v`.

6 b. A contract may be renewed by agreement of the school
7 board ~~or the boards participating in an innovation zone~~
8 ~~consortium, as applicable,~~ and the state board.

9 c. The charter school ~~or innovation zone consortium~~ shall
10 provide parents and guardians of students enrolled in the
11 charter school ~~or innovation zone school~~ with a copy of the
12 charter school ~~or innovation zone school~~ application approved
13 pursuant to [section 256F.5](#).

14 3. The state board of education shall provide by rule for
15 the ongoing review of each party's compliance with a contract
16 entered into in accordance with this ~~chapter~~ subchapter.

17 Sec. 49. Section 256F.7, Code 2026, is amended to read as
18 follows:

19 **256F.7 Employment and related matters.**

20 1. A charter school ~~or the boards participating in an~~
21 ~~innovation zone consortium~~ shall employ or contract with
22 necessary teachers and administrators, as defined in section
23 256.145, who hold a valid license with an endorsement for the
24 type of service for which the teacher or administrator is
25 employed.

26 2. The school board ~~or innovation zone consortium, as~~
27 ~~specified in the application,~~ in consultation with the advisory
28 council, shall decide matters related to the operation of the
29 charter school ~~or innovation zone school,~~ including budgeting,
30 curriculum, and operating procedures.

31 3. ~~a.~~ Employees of a charter school shall be considered
32 employees of the school district.

33 ~~b.~~ ~~Employees of an innovation zone school shall be~~
34 ~~considered employees of a board participating in the innovation~~
35 ~~zone consortium.~~

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 50. Section 256F.8, subsections 1, 2, 3, 4, and 6, Code
2 2026, are amended to read as follows:

3 1. A contract for the establishment of a charter school ~~or~~
4 ~~innovation zone school~~ may be revoked by the state board, or
5 the school board that established the charter school, ~~or the~~
6 ~~innovation zone consortium that established the innovation zone~~
7 ~~school~~ if the appropriate board ~~or consortium~~ determines that
8 one or more of the following occurred:

9 a. Failure of the charter school ~~or innovation zone school~~
10 to abide by and meet the provisions set forth in the contract,
11 including educational goals.

12 b. Failure of the charter school ~~or innovation zone school~~
13 to comply with all applicable law.

14 c. Failure of the charter school ~~or innovation zone school~~
15 to meet generally accepted public sector accounting principles.

16 d. The existence of one or more other grounds for revocation
17 as specified in the contract.

18 e. Assessment of student progress, which is administered
19 in accordance with state and locally determined indicators
20 established pursuant to rules adopted by the state board,
21 does not show improvement in student progress over that
22 which existed in the same student population prior to the
23 establishment of the charter school ~~or the innovation zone~~
24 ~~school~~.

25 2. The decision by a school board ~~or an innovation zone~~
26 ~~consortium~~ to revoke or to fail to take action to renew a
27 charter school ~~or innovation zone school~~ contract is subject to
28 appeal under procedures set forth in [chapter 290](#).

29 3. A school board ~~or a board participating in an innovation~~
30 ~~zone consortium~~ that is considering revocation or nonrenewal
31 of a charter school ~~or innovation zone school~~ contract shall
32 notify the advisory council, the parents or guardians of the
33 students enrolled in the charter school ~~or innovation zone~~
34 ~~school~~, and the teachers and administrators employed by the
35 charter school ~~or innovation zone school~~, sixty days prior to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 revoking or the date by which the contract must be renewed, but
2 not later than the last day of classes in the school year.
3 4. If the state board determines that a charter school ~~or~~
4 ~~innovation zone school~~ is in substantial violation of the terms
5 of the contract, the state board shall notify the school board
6 ~~or innovation zone consortium~~ and the advisory council of its
7 intention to revoke the contract at least sixty days prior to
8 revoking a contract and the school board ~~or the school boards~~
9 ~~participating in the innovation zone consortium~~ shall assume
10 oversight authority, operational authority, or both oversight
11 and operational authority. The notice shall state the
12 grounds for the proposed action in writing and in reasonable
13 detail. The school board ~~or innovation zone consortium~~ may
14 request in writing an informal hearing before the state board
15 within fourteen days of receiving notice of revocation of
16 the contract. Upon receiving a timely written request for a
17 hearing, the state board shall give reasonable notice to the
18 school board ~~or innovation zone consortium~~ of the hearing
19 date. The state board shall conduct an informal hearing before
20 taking final action. Final action to revoke a contract shall
21 be taken in a manner least disruptive to students enrolled in
22 the charter school ~~or innovation zone school~~. The state board
23 shall take final action to revoke or approve continuation of
24 a contract by the last day of classes in the school year. If
25 the final action to revoke a contract under [this section](#) occurs
26 prior to the last day of classes in the school year, a charter
27 school ~~or innovation zone school~~ student may enroll in the
28 resident district.
29 6. A school board revoking a contract or a school board,
30 ~~innovation zone consortium~~, or advisory council that fails to
31 renew a contract under this ~~chapter~~ subchapter is not liable
32 for that action to the charter school ~~or innovation zone~~
33 ~~school~~, a student enrolled in the charter school ~~or innovation~~
34 ~~zone school~~ or the student's parent or guardian, or any other
35 person.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 51. Section 256F.9, Code 2026, is amended to read as
2 follows:

3 **256F.9 Procedures after revocation — student enrollment.**

4 If a charter school ~~or innovation zone school~~ contract
5 is revoked in accordance with this ~~chapter~~ subchapter, a
6 nonresident student who attended the school, and any siblings
7 of the student may submit an application to another school
8 district according to [section 282.18](#). Applications and notices
9 required by [section 282.18](#) shall be processed and provided in a
10 prompt manner.

11 Sec. 52. Section 256F.10, Code 2026, is amended to read as
12 follows:

13 **256F.10 Reports.**

14 1. A charter school ~~or innovation zone school~~ shall
15 report at least annually to the school board ~~or innovation~~
16 ~~zone consortium~~, advisory council, and the state board the
17 information required by the school board ~~or innovation zone~~
18 ~~consortium~~, advisory council, or the state board. The reports
19 are public records subject to [chapter 22](#).

20 2. Not later than December 1 annually, the state board shall
21 submit a comprehensive report with findings and recommendations
22 to the general assembly. The report shall evaluate the state's
23 charter school ~~and innovation zone school~~ programs generally,
24 including but not limited to an evaluation of whether the
25 charter schools ~~and innovation zone schools~~ are fulfilling the
26 purposes set forth in [section 256F.4, subsection 2](#). The report
27 also shall contain, for each charter school ~~or innovation~~
28 ~~zone school~~, a copy of the charter ~~school or innovation~~
29 ~~zone school's~~ mission statement, attendance statistics and
30 dropout rate, aggregate assessment test scores, projections of
31 financial stability, the number and qualifications of teachers
32 and administrators, and number of and comments on supervisory
33 visits by the department of education.

34 Sec. 53. Section 256F.12, Code 2026, is amended to read as
35 follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 **256F.12 Operation of existing charter schools.**

2 Charter schools established under this ~~chapter~~ subchapter
3 prior to July 1, 2021, shall continue to operate under and be
4 subject to the requirements of this ~~chapter~~ subchapter and
5 shall not be subject to ~~chapter 256E~~ subchapter I.

6 Sec. 54. Section 257.6, subsection 1, paragraph a,
7 subparagraph (9), Code 2026, is amended to read as follows:

8 (9) Resident pupils enrolled in a charter school under
9 chapter 256E ~~or 256F~~.

10 Sec. 55. Section 280.36, subsection 3, Code 2026, is amended
11 to read as follows:

12 3. The board of directors of a school district or the
13 authorities in charge of an accredited nonpublic school
14 may enter into an agreement with another school district,
15 accredited nonpublic school, or charter school, ~~or innovation~~
16 ~~zone school~~ to create a multidisciplinary school safety
17 assessment team that shall coordinate resources among the
18 schools and assess and intervene when a student enrolled in
19 either school exhibits behavior that may pose a threat to
20 the safety of either school, employees of either school, or
21 students enrolled in either school.

22 Sec. 56. Section 282.9, subsection 1, Code 2026, is amended
23 to read as follows:

24 1. Notwithstanding sections 256E.7, ~~256F.4~~ 256E.23,
25 275.55A, and 282.18, or any other provision to the contrary,
26 prior to knowingly enrolling an individual who is required
27 to register as a sex offender under chapter 692A, but who is
28 otherwise eligible to enroll in a public school, the board of
29 directors of a school district shall determine the educational
30 placement of the individual. Upon receipt of notice that a
31 student who is enrolled in the district is required to register
32 as a sex offender under chapter 692A, the board shall determine
33 the educational placement of the student. The tentative agenda
34 for the meeting of the board of directors at which the board
35 will consider such enrollment or educational placement shall

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 specifically state that the board is considering the enrollment
2 or educational placement of an individual who is required
3 to register as a sex offender under [chapter 692A](#). If the
4 individual is denied enrollment in a school district under this
5 section, the school district of residence shall provide the
6 individual with educational services in an alternative setting.

7 Sec. 57. Section 282.18, subsection 11, paragraph a,
8 subparagraph (8), Code 2026, is amended to read as follows:

9 (8) If the pupil participates in open enrollment because
10 of circumstances that meet the definition of good cause. For
11 purposes of [this section](#), "good cause" means a change in a
12 child's residence due to a change in family residence, a change
13 in a child's residence from the residence of one parent or
14 guardian to the residence of a different parent or guardian, a
15 change in the state in which the family residence is located,
16 a change in a child's parents' marital status, a guardianship
17 or custody proceeding, placement in foster care, adoption,
18 participation in a foreign exchange program, initial placement
19 of a prekindergarten student in a special education program
20 requiring specially designed instruction, or participation in
21 a substance use disorder or mental health treatment program,
22 a change in the status of a child's resident district such
23 as removal of accreditation by the state board, surrender of
24 accreditation, or permanent closure of a nonpublic school,
25 revocation of a charter school contract as provided in section
26 ~~256E.10 or 256F.8~~ [256E.27](#), the failure of negotiations for a
27 whole grade sharing, reorganization, dissolution agreement, or
28 the rejection of a current whole grade sharing agreement, or
29 reorganization plan.

30 Sec. 58. Section 297.24, subsection 3, paragraph d, Code
31 2026, is amended by striking the paragraph.

32 Sec. 59. CODE EDITOR DIRECTIVE — TRANSFERS — NEW
33 SUBCHAPTERS.

34 1. The Code editor is directed to make the following
35 transfers:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

- 1 a. Section 256F.1 to section 256E.20.
2 b. Section 256F.2 to section 256E.21.
3 c. Section 256F.3 to section 256E.22.
4 d. Section 256F.4 to section 256E.23.
5 e. Section 256F.5 to section 256E.24.
6 f. Section 256F.6 to section 256E.25.
7 g. Section 256F.7 to section 256E.26.
8 h. Section 256F.8 to section 256E.27.
9 i. Section 256F.9 to section 256E.28.
10 j. Section 256F.10 to section 256E.29.
11 k. Section 256F.12 to section 256E.30.
12 2. The Code editor is directed to create two new subchapters
13 in chapter 256E as follows:
14 a. Subchapter I shall be entitled "Charter Schools" and
15 include sections 256E.1 through 256E.13.
16 b. Subchapter II shall be entitled "Legacy Charter Schools"
17 and include sections 256E.20 through 256E.30.
18 3. The Code editor is directed to make changes in any Code
19 sections or other noncodified enactments amended or enacted
20 by any other Act to correspond with the changes made in this
21 Act if there appears to be no doubt as to the proper method of
22 making the changes and the changes would not be contrary to or
23 inconsistent with the purposes of this Act or any other Act.
24 Sec. 60. APPLICABILITY. The following applies to charter
25 school contracts that are executed or renewed pursuant to
26 chapter 256E on or after the effective date of this division
27 of this Act:
28 The section of this division of this Act amending section
29 256E.6.
30 Sec. 61. APPLICABILITY. The following apply to charter
31 school contracts entered into under section 256F.6 between a
32 school board and the state board of education that are renewed
33 on or after the effective date of this division of this Act:
34 1. The section of this division of this Act amending
35 section 256F.4, subsection 2, by requiring charter schools to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 incorporate a performance framework into the charter school
2 contract.

3 2. The section of this division of this Act amending section
4 256F.6, subsection 1, paragraph "a".

5 DIVISION II

6 FUNDING AND AREA EDUCATION AGENCY SERVICES

7 Sec. 62. Section 256E.8, subsection 2, paragraph a, Code
8 2026, is amended to read as follows:

9 a. The charter school in which the student is enrolled
10 shall receive under paragraph "c" an amount equal to the sum
11 of the regular program state cost per pupil for the budget
12 year plus the teacher leadership supplement state cost per
13 pupil, the teacher salary supplement state cost per pupil, the
14 professional development supplement state cost per pupil, and
15 the early intervention supplement state cost per pupil for
16 the budget year as provided in [section 257.9](#) plus any moneys
17 that would be due to the school district of residence for the
18 student as a result of the non-English speaking weighting under
19 [section 280.4](#), subsection 3, for the budget year multiplied by
20 the state cost per pupil for the budget year. If a student
21 is an eligible pupil under [section 261E.6](#), the charter school
22 shall pay the tuition reimbursement amount to an eligible
23 postsecondary institution as provided in [section 261E.7](#).

24 Sec. 63. Section 257.35, Code 2026, is amended by adding the
25 following new subsection:

26 NEW SUBSECTION. 21A. The director of the department of
27 management may deduct the following from the state aid due to
28 each school district pursuant to this chapter and shall pay
29 the amounts to the respective area education agencies on a
30 monthly basis from September 15 through June 15 during each
31 school year for purposes of providing services to students
32 enrolled in charter schools established pursuant to chapter
33 256E, subchapter I, within the boundaries of the area education
34 agency:

35 a. The amount calculated for media services for the school

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 district that is attributable to the number of students
2 enrolled in charter schools established pursuant to chapter
3 256E, subchapter I, within the school district who are provided
4 with media services by an area education agency.

5 *b.* The amount calculated for educational services for the
6 school district that is attributable to the number of students
7 enrolled in charter schools established pursuant to chapter
8 256E, subchapter I, within the school district who are provided
9 with educational services by an area education agency.

10 Sec. 64. Section 273.2, subsection 3, paragraph a, Code
11 2026, is amended to read as follows:

12 *a.* The area education agency shall furnish educational
13 services and programs as provided in [section 273.1](#), this
14 section, [sections 273.3 through 273.8](#), and [chapter 256B](#) to
15 pupils enrolled in public or nonpublic schools which are on
16 the list of accredited schools pursuant to [section 256.11](#), and
17 to pupils enrolled in charter schools established pursuant
18 to chapter 256E, subchapter I, which request to receive such
19 services. The programs and services provided shall be at least
20 commensurate with programs and services existing on July 1,
21 1974. The programs and services provided to pupils enrolled
22 in nonpublic schools shall be comparable to programs and
23 services provided to pupils enrolled in public schools within
24 constitutional guidelines.

25 Sec. 65. Section 273.2, subsection 4, Code 2026, is amended
26 to read as follows:

27 4. The area education agency shall provide for special
28 education services and media services for school districts
29 and shall encourage and assist school districts to establish
30 programs for gifted and talented children. The area education
31 agency shall provide for media services for charter schools
32 established pursuant to chapter 256E, subchapter I. The area
33 education agency shall assist in facilitating interlibrary
34 loans of materials between school districts and other
35 libraries.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 66. APPLICABILITY. The following apply to school
2 budget years beginning on or after July 1, 2026:

3 1. The section of this division of this Act amending section
4 256E.8, subsection 2, paragraph "a".

5 2. The section of this division of this Act amending section
6 257.35.

7 DIVISION III

8 EXTRACURRICULAR ACTIVITIES

9 Sec. 67. Section 280.13D, Code 2026, is amended to read as
10 follows:

11 **280.13D Participation in extracurricular interscholastic**
12 **athletic contests or competitions and extracurricular activities**
13 **provided by public schools.**

14 1. a. The board of directors of a school district shall
15 allow a student who resides within the school district, and
16 who is enrolled in a nonpublic school or a charter school
17 established pursuant to chapter 256E, subchapter I, to
18 participate in any extracurricular interscholastic athletic
19 contest or competition, and any extracurricular activity,
20 including theater, show choir, and band, that is provided by
21 the school district pursuant to the terms of an agreement
22 between the board of directors of the school district and the
23 authorities in charge of the nonpublic school or the governing
24 board of the charter school, as applicable, that provides
25 for the eligibility of the student, if all of the following
26 criteria are satisfied:

27 (1) The extracurricular interscholastic athletic contest or
28 competition or extracurricular activity has not been provided
29 by the nonpublic school or the charter school during the two
30 immediately preceding school years.

31 (2) The nonpublic school or charter school has not entered
32 into an agreement under [section 280.13A](#) with another school
33 district, nonpublic school, or charter school that provides
34 for the eligibility of students enrolled in the nonpublic
35 school or charter school to participate in the extracurricular

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 interscholastic athletic contest or competition or any
2 extracurricular activity that is being provided by that school
3 district, nonpublic school, or charter school.

4 *b.* The board of directors of a school district shall allow
5 a student who resides within a contiguous school district,
6 and who is enrolled in a nonpublic school or a charter school
7 established pursuant to chapter 256E, subchapter I, to
8 participate in any extracurricular interscholastic athletic
9 contest or competition and any extracurricular activity that
10 is provided by the school district pursuant to the terms of an
11 agreement between the board of directors of the school district
12 and the authorities in charge of the nonpublic school or the
13 governing board of the charter school, as applicable, that
14 provides for the eligibility of the student, if all of the
15 following criteria are satisfied:

16 (1) The extracurricular interscholastic athletic contest or
17 competition or extracurricular activity has not been provided
18 by the nonpublic school or charter school, or by the student's
19 school district of residence, during the two immediately
20 preceding school years.

21 (2) The nonpublic school or charter school has not
22 entered into an agreement under [section 280.13A](#) with another
23 school district, nonpublic school, or charter school that
24 provides for the eligibility of students enrolled in the
25 nonpublic school or charter school to participate in the
26 extracurricular interscholastic athletic contest or competition
27 or extracurricular activity that is being provided by that
28 school district, nonpublic school, or charter school.

29 *c.* If the board of directors of a school district has
30 established a fee for the cost of a student's participation
31 in an extracurricular interscholastic athletic contest or
32 competition or extracurricular activity, a student who is
33 enrolled in a nonpublic school or a charter school established
34 pursuant to chapter 256E, subchapter I, and is participating
35 ~~in a contest or competition~~ an extracurricular interscholastic

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 contest or competition or extracurricular activity at a public
2 school pursuant to paragraph "a" or "b", or the student's parent
3 or guardian, shall be responsible for the payment of such fee.
4 The amount of such fee shall not exceed the amount of the fee
5 the board of directors of the school district has established
6 for students who are enrolled in the school district.

7 2. A student who is enrolled in a nonpublic school or
8 a charter school established pursuant to chapter 256E,
9 subchapter I, and is participating in ~~a contest or competition~~
10 an extracurricular interscholastic contest or competition
11 or extracurricular activity at a public school pursuant to
12 subsection 1, paragraph "a" or "b", shall participate under
13 the same conditions as a student who is enrolled in the school
14 district, including meeting the school district's student code
15 of conduct requirements.

16 3. A student who participates in an extracurricular
17 interscholastic athletic contest or competition or
18 extracurricular activity pursuant to [this section](#) shall be
19 deemed to satisfy the residence requirements for purposes of
20 section 256.46.

21 DIVISION IV

22 DRIVER EDUCATION

23 Sec. 68. Section 321.178, subsection 1, paragraph c, Code
24 2026, is amended to read as follows:

25 c. (1) (a) Every public school district in Iowa shall
26 offer or make available to all students residing in the school
27 district, or Iowa students attending a nonpublic school or
28 receiving competent private instruction or independent private
29 instruction as defined in [section 299A.1](#), in the district, an
30 approved course in driver education.

31 (b) (i) Every public school district in Iowa shall offer
32 or make available to all Iowa students residing in the school
33 district who attend a charter school established pursuant
34 to chapter 256E, subchapter I, an approved course in driver
35 education pursuant to policies established by the public school

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 district. The charter school shall be responsible for the
2 payment of all of the school district's costs associated with
3 providing the approved course in driver education to such
4 students.

5 (ii) Every charter school established pursuant to chapter
6 256E, subchapter I, shall offer or make available to all
7 students attending the charter school an approved course in
8 driver education.

9 (c) The receiving district shall be the school district
10 responsible for making driver education available to a student
11 participating in open enrollment under [section 282.18](#).

12 (2) The courses may be offered at sites other than at the
13 public school or charter school, including nonpublic school
14 facilities within the public school districts. An approved
15 course offered during the summer months, on Saturdays, after
16 regular school hours during the regular terms or partly in one
17 term or summer vacation period and partly in the succeeding
18 term or summer vacation period, as the case may be, shall
19 satisfy the requirements of [this section](#) to the same extent
20 as an approved course offered during the regular school hours
21 of the school term. A student who successfully completes and
22 obtains certification in an approved course in driver education
23 or an approved course in motorcycle education may, upon proof
24 of such fact, be excused from any field test which the student
25 would otherwise be required to take in demonstrating the
26 student's ability to operate a motor vehicle. A student shall
27 not be excused from any field test if a parent, guardian,
28 or instructor requests that a test be administered. A final
29 field test prior to a student's completion of an approved
30 course shall be administered by a person qualified to provide
31 street or highway driving instruction under paragraph "b",
32 subparagraph (2).

33 DIVISION V

34 IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

35 Sec. 69. Section 97B.1A, subsection 8, paragraph a, Code

LSB 5427SZ (2) 91

-37-

jda/jh

37/63

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 2026, is amended by adding the following new subparagraph:

2 NEW SUBPARAGRAPH. (13) Persons employed by a charter
3 school established pursuant to chapter 256E, subchapter I, that
4 satisfies all applicable requirements under federal law for
5 participation in the retirement system.

6 Sec. 70. Section 97B.1A, subsection 9, paragraph a, Code
7 2026, is amended to read as follows:

8 a. *“Employer”* means the state of Iowa, the counties,
9 municipalities, agencies, public school districts, charter
10 schools established pursuant to chapter 256E, subchapter
11 I, that satisfy all applicable requirements under federal
12 law for participation in the retirement system, all
13 political subdivisions, and all of their departments and
14 instrumentalities, including area agencies on aging, other than
15 those employing persons as specified in [subsection 8](#), paragraph
16 *“b”*, subparagraph (7), and joint planning commissions created
17 under [chapter 28E](#) or [28I](#).

18 Sec. 71. Section 256E.11, subsection 2, Code 2026, is
19 amended to read as follows:

20 2. In the event of a charter school closure, the assets of
21 the charter school shall be used first to satisfy outstanding
22 payroll obligations for employees of the school and any
23 liabilities due and owing to the Iowa public employees’
24 retirement system, then to creditors of the school, then to the
25 public school district in which the charter school operated,
26 if applicable, and then to the state general fund. If the
27 assets of the charter school are insufficient to pay all
28 obligations of the charter school, the prioritization of the
29 distribution of assets shall be consistent with [this subsection](#)
30 and otherwise determined by the district court.

31 DIVISION VI

32 CHARTER SCHOOL FACILITIES REVOLVING LOAN PROGRAM

33 Sec. 72. NEW SECTION. 16.163 **Charter school facilities**
34 **revolving loan program fund — credit enhancement agreements.**

35 1. a. A charter school facilities revolving loan program

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 fund is created within the authority to assist charter
2 schools established pursuant to chapter 256E, subchapter I,
3 in acquiring suitable school facilities. The moneys in the
4 charter school facilities revolving loan program fund are
5 appropriated to the authority for use in the development and
6 operation of a charter school facilities revolving loan program
7 to assist charter schools in purchasing, acquiring, developing,
8 reconstructing, remodeling, or replacing school buildings.

9 *b.* Moneys transferred by the authority for deposit
10 in the charter school facilities revolving loan program
11 fund, moneys appropriated to the charter school facilities
12 revolving loan program, and any other moneys available to
13 and obtained or accepted by the authority for placement in
14 the charter school facilities revolving loan program fund
15 shall be deposited in the fund. Additionally, payment of
16 interest, recaptures of awards, and other repayments to the
17 charter school facilities revolving loan program fund shall
18 be deposited in the fund. Notwithstanding section 12C.7,
19 subsection 2, interest or earnings on moneys in the charter
20 school facilities revolving loan program fund shall be credited
21 to the fund. Notwithstanding section 8.33, moneys that remain
22 unencumbered or unobligated at the end of the fiscal year shall
23 not revert but shall remain available for the same purpose in
24 the succeeding fiscal year.

25 *c.* The authority shall annually allocate moneys available in
26 the charter school facilities revolving loan program fund to
27 assist charter schools in purchasing, acquiring, developing,
28 reconstructing, remodeling, or replacing school buildings.

29 2. In addition to the charter school facilities revolving
30 loan program authorized pursuant to subsection 1, the authority
31 is authorized to make or enter into a liquidity or credit
32 enhancement agreement with a charter school established
33 pursuant to chapter 256E, subchapter I, to assist the charter
34 school in purchasing, acquiring, developing, reconstructing,
35 remodeling, or replacing school buildings.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Sec. 73. CODE EDITOR DIRECTIVE. The Code editor shall
2 designate section 16.163, as enacted in this division of
3 this Act, as a new section within chapter 16, subchapter X,
4 part 6, and may redesignate the preexisting part and correct
5 internal references as necessary, including references to part
6 headnotes.

7 DIVISION VII

8 EDUCATION SAVINGS ACCOUNTS

9 Sec. 74. Section 257.11B, subsections 3 and 4, Code 2026,
10 are amended to read as follows:

11 3. a. (1) On or after January 1, but on or before June
12 30, preceding the school year for which the education savings
13 account payment is requested, the parent or guardian of an
14 eligible pupil may request an education savings account payment
15 by submitting an application to the department of education.

16 (2) On or after October 15, but on or before November 15,
17 preceding the semester for which the education savings account
18 payment is requested, the parent or guardian of an eligible
19 pupil may request an education savings account payment by
20 submitting an application to the department of education.

21 ~~b. Within thirty days following~~ Following submission of an
22 application, the department of education or third-party entity
23 shall notify the parent or guardian of each pupil approved for
24 the following school year or semester and specify the amount of
25 the education savings account payment for the pupil, if known
26 at the time of the notice. As soon as practical following the
27 processing of all applications, the department of education or
28 third-party entity shall determine the number of pupils in each
29 school district approved for the school budget year and provide
30 such information to the department of management.

31 c. Education savings account payments shall only be
32 approved for one school year or one semester, as applicable,
33 and applications must be submitted annually for payments in
34 subsequent school years.

35 4. Each education savings account payment shall be equal to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 the regular program state cost per pupil for the same school
2 budget year; provided, however, that an education savings
3 account payment shall be equal to fifty percent of the regular
4 program state cost per pupil for the same school budget year if
5 the pupil's parent or guardian submitted an application under
6 subsection 3, paragraph "a", subparagraph (2).

7 DIVISION VIII

8 INDEPENDENT ACCREDITATION

9 Sec. 75. Section 256.11, subsection 16, Code 2026, is
10 amended by adding the following new paragraphs:

11 NEW PARAGRAPH. d. (1) If an approved independent
12 accrediting agency deaccredits a nonpublic school, the
13 nonpublic school shall not seek accreditation from an
14 independent accrediting agency that is on the approved list
15 pursuant to paragraph "a" for a period of three years beginning
16 on the date the approved independent accrediting agency
17 deaccredited the nonpublic school.

18 (2) If an approved independent accrediting agency
19 deaccredits a nonpublic school, the nonpublic school may
20 immediately seek accreditation under subsection 10.

21 NEW PARAGRAPH. e. (1) This subsection shall not be
22 construed to authorize the state or any political subdivision
23 of the state to exercise authority over any nonpublic school or
24 construed to require a nonpublic school to modify its academic
25 standards for admission or educational program.

26 (2) This section shall not be construed to expand the
27 authority of the state or any political subdivision of the
28 state to impose regulations upon any nonpublic school that are
29 not necessary to implement this section.

30 (3) Rules adopted by the state board of education to
31 implement this section that impose an undue burden on a
32 nonpublic school are invalid.

33 (4) A nonpublic school shall be given the maximum freedom
34 possible to provide for the educational needs of the school's
35 students, consistent with state and federal law.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 DIVISION IX
2 SCHEDULE OF TEACHER TRAININGS AND LICENSURE RENEWAL
3 REQUIREMENTS

4 Sec. 76. DEPARTMENT OF EDUCATION — SCHEDULE OF REQUIRED
5 TEACHER TRAINING AND LICENSURE RENEWAL REQUIREMENTS.

6 1. The department of education shall convene and provide
7 administrative support to a task force that shall study the
8 training programs in which teachers in this state are required
9 to participate pursuant to state law and the requirements
10 associated with renewing a teaching license.

11 2. Any expense incurred by a member of the task force
12 shall be the responsibility of the individual member or the
13 respective entity represented by the member.

14 3. The task force shall submit its findings and
15 recommendations to the general assembly on or before
16 December 31, 2026. The recommendations must include specific
17 recommendations related to how to change current law to create
18 a more manageable training program schedule and licensure
19 renewal requirement schedule for teachers.

20 DIVISION X
21 STATEWIDE PRESCHOOL PROGRAM

22 Sec. 77. Section 256.163, subsection 1, paragraph c, Code
23 2026, is amended to read as follows:

24 c. Preschool programs at school districts approved to
25 participate in the preschool program, or at community-based
26 providers approved to directly participate in the preschool
27 program, under chapter 256C.

28 Sec. 78. Section 256C.1, subsection 1, Code 2026, is amended
29 to read as follows:

30 1. "Approved local program" means a school district's
31 program or community-based provider's program for four-year-old
32 children approved by the department of education to provide
33 ~~high-quality~~ high-quality preschool instruction.

34 Sec. 79. Section 256C.1, Code 2026, is amended by adding the
35 following new subsection:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 NEW SUBSECTION. 1A. *“Community-based provider approved*
2 *to directly participate in the preschool program”* means a
3 community-based provider that meets the community-based
4 provider requirements under section 256C.3 and has been
5 approved by the department to directly participate in the
6 preschool program. *“Community-based provider approved to*
7 *directly participate in the preschool program”* does not mean a
8 community-based provider that partners with a school district’s
9 approved local program.

10 Sec. 80. Section 256C.3, subsection 1, paragraph b, Code
11 2026, is amended to read as follows:

12 b. If space and funding are available, including funding
13 from another school district account or fund from which
14 preschool program expenditures are authorized by law, a school
15 district approved to participate in the preschool program or
16 community-based provider approved to directly participate in
17 the preschool program may enroll and pay the cost of attendance
18 for a younger or older child in the preschool program; however,
19 the child shall not be counted for state funding purposes.

20 Sec. 81. Section 256C.3, subsection 2, paragraph a,
21 subparagraph (1), Code 2026, is amended to read as follows:

22 (1) The individual is either employed by or under contract
23 with the school district, or with the community-based provider
24 approved to directly participate in the preschool program, that
25 is implementing the program.

26 Sec. 82. Section 256C.3, subsection 3, unnumbered paragraph
27 1, Code 2026, is amended to read as follows:

28 The state board shall adopt rules to further define the
29 following preschool program requirements which shall be used
30 to determine whether or not a local program implemented by a
31 school district approved to implement the preschool program or
32 a community-based provider directly approved to implement the
33 preschool program qualifies as an approved local program:

34 Sec. 83. Section 256C.3, subsection 3, paragraph h, Code
35 2026, is amended to read as follows:

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 *h.* Provision for ensuring that children receiving care from
2 other child care arrangements can participate in the preschool
3 program with minimal disruption due to transportation and
4 movement from one site to another. The children participating
5 in the preschool program may be transported by the school
6 district or community-based provider to activities associated
7 with the program along with other children.

8 Sec. 84. Section 256C.3, Code 2026, is amended by adding the
9 following new subsection:

10 NEW SUBSECTION. 4A. *Community-based provider*

11 *requirements.* The state board shall adopt rules to further
12 define the following requirements of community-based providers
13 approved to directly participate in the preschool program in
14 implementing the preschool program:

15 *a.* Methods of demonstrating readiness to implement
16 high-quality instruction in the local program shall be
17 identified.

18 *b.* A community-based provider shall participate in data
19 collection and performance measurement processes and reporting
20 as defined by rule.

21 *c.* Professional development for community-based provider
22 preschool teachers shall be addressed in the community-based
23 provider's professional development plan.

24 Sec. 85. Section 256C.3, subsection 5, paragraphs *a*, *b*, and
25 *d*, Code 2026, are amended to read as follows:

26 *a.* The department shall implement an application and
27 selection process for school district participation and
28 community-based provider participation in the preschool program
29 that includes but is not limited to the enrollment requirements
30 provided under [section 256C.4](#).

31 *b.* The department shall track the progress of
32 students served by a school district preschool program or
33 community-based provider preschool program and the students'
34 performance in elementary and secondary education.

35 *d.* The state board, in collaboration with the department,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 shall ensure that the administrative rules adopted to support
2 the preschool program emphasize that children's access to
3 the program is voluntary, that the preschool foundation aid
4 provided to a school district or a community-based provider is
5 provided based upon the enrollment of eligible students in the
6 school district's or community-based provider's local program
7 regardless of whether an eligible student is a resident of the
8 school district, and that agreements entered into by a school
9 district for the provision of programming in settings other
10 than the school district's facilities are between the school
11 district and the private provider.

12 Sec. 86. Section 256C.4, subsection 1, Code 2026, is amended
13 to read as follows:

14 1. ~~General~~ State funding for school district approved to
15 participate in the preschool program.

16 a. State funding provided under the preschool program to
17 school districts shall be based upon the enrollment of eligible
18 students in the preschool programming provided by a school
19 district approved to participate in the preschool program.

20 b. A school district approved to participate in the
21 preschool program may authorize expenditures for the district's
22 preschool programming from any of the revenue sources available
23 to the district from the sources listed in [chapter 298A](#),
24 provided the expenditures are within the uses permitted for the
25 revenue source. In addition, the use of the revenue source
26 for preschool or prekindergarten programming must have been
27 approved prior to any expenditure from the revenue source for
28 the district's approved local program.

29 c. Funding provided under the preschool program is intended
30 to supplement, not supplant, existing public funding for
31 preschool programming.

32 d. Preschool foundation aid funding shall not be commingled
33 with the other state aid payments made under [section 257.16](#)
34 to a school district and shall be accounted for by the local
35 school district separately from the other state aid payments.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Preschool foundation aid payments made to school districts are
2 miscellaneous income for purposes of [chapter 257](#). A school
3 district shall maintain a separate listing within its budget
4 for preschool foundation aid payments received and expenditures
5 made. A school district shall certify to the department of
6 education that preschool foundation aid funding received by
7 the school district was used to supplement, not supplant,
8 moneys otherwise received and used by the school district for
9 preschool programming.

10 e. Preschool foundation aid funding shall not be used
11 for the costs of constructing a facility in connection
12 with an approved local program. Preschool foundation aid
13 funding may be used by approved local programs and ~~community~~
14 ~~providers~~ community-based providers that partner with a
15 school district's local program for any purpose determined
16 by the board of directors of the school district to meet
17 standards for high-quality preschool instruction and for
18 purposes that directly or indirectly benefit students
19 enrolled in the approved local program, including but not
20 limited to professional development for preschool teachers,
21 instructional equipment and supplies, material and equipment
22 designed to develop pupils' large and small motor skills,
23 translation services, playground equipment and repair costs,
24 food and beverages used by children in the approved local
25 program, safety equipment, facility rental fees, and for
26 other direct costs that enhance the approved local program,
27 including by contracting with community partners for any
28 such services. Preschool foundation aid funding may be used
29 by approved local programs for the costs of transportation
30 involving children participating in the preschool program.
31 The costs of transporting other children associated with the
32 preschool program or transported as provided in section 256C.3,
33 subsection 3, paragraph "h", may be prorated by the school
34 district. Preschool foundation aid funding received by an
35 approved local program that remains unexpended and unobligated

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 at the end of a fiscal year beginning on or after July 1, 2017,
2 shall be used to build the approved local program's preschool
3 program capacity in the next succeeding fiscal year excluding
4 that portion of such unexpended and unobligated funding that
5 the school district authorizes for transfer for deposit in the
6 school district's flexibility account established under section
7 298A.2, subsection 2, if the statutory requirements for the use
8 of such funding are met. For purposes of determining whether a
9 school district has authority to transfer preschool foundation
10 aid funding for deposit in the school district's flexibility
11 account established under [section 298A.2, subsection 2](#), the
12 school district must have provided preschool programming
13 during the fiscal year for which funding remains unexpended
14 and unobligated to all eligible students for whom a timely
15 application for enrollment was submitted.

16 *f.* The receipt of funding by a school district for the
17 purposes of [this chapter](#), the need for additional funding
18 for the purposes of [this chapter](#), or the enrollment count of
19 eligible students under [this chapter](#) shall not be considered
20 to be unusual circumstances, create an unusual need for
21 additional funds, or qualify under any other circumstances that
22 may be used by the school budget review committee to grant
23 supplemental aid to or establish a modified supplemental amount
24 for a school district under [section 257.31](#).

25 *g.* For the fiscal year beginning July 1, 2015, and each
26 succeeding fiscal year, of the amount of preschool foundation
27 aid received by a school district for a fiscal year in
28 accordance with [section 257.16](#), not more than five percent may
29 be used by the school district for administering the district's
30 approved local program. Outreach activities and rent for
31 facilities not owned by the school district are permissive uses
32 of the administrative funds.

33 *h.* For the fiscal year beginning July 1, 2015, and each
34 succeeding fiscal year, of the amount of preschool foundation
35 aid received by a school district for a fiscal year in

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 accordance with [section 257.16](#), not less than ninety-five
2 percent of the per pupil amount shall be passed through to
3 a community-based provider for each pupil enrolled in the
4 district's approved local program. For the fiscal year
5 beginning July 1, 2015, and each succeeding fiscal year, not
6 more than ten percent of the amount of preschool foundation aid
7 passed through to a community-based provider may be used by the
8 community-based provider for administrative costs. The costs
9 of outreach activities and rent for facilities not owned by
10 the school district are permissive administrative costs. The
11 costs of transportation involving children participating in the
12 preschool program and other children may be prorated.

13 Sec. 87. Section 256C.4, Code 2026, is amended by adding the
14 following new subsection:

15 NEW SUBSECTION. 1A. *State preschool funding for*
16 *community-based providers approved to directly participate in the*
17 *preschool program.*

18 *a.* State preschool funding shall not be used for the costs
19 of constructing a facility in connection with an approved
20 local program. Preschool foundation aid funding may be used
21 by community-based providers for any purpose determined by the
22 community-based provider to meet standards for high-quality
23 preschool instruction and for purposes that directly or
24 indirectly benefit students enrolled in the approved local
25 program, including but not limited to professional development
26 for preschool teachers, instructional equipment and supplies,
27 material and equipment designed to develop pupils' large and
28 small motor skills, translation services, playground equipment
29 and repair costs, food and beverages used by children in the
30 approved local program, safety equipment, facility rental fees,
31 and for other direct costs that enhance the approved local
32 program, including by contracting with other community partners
33 for any such services. State preschool funding may be used
34 by approved local programs for the costs of transportation
35 involving children participating in the preschool program.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 Preschool foundation aid funding received by a community-based
2 provider approved to directly participate in the preschool
3 program that remains unexpended and unobligated at the end
4 of a fiscal year shall be used to build the community-based
5 provider's capacity in the next succeeding fiscal year.

6 *b.* For the fiscal year beginning July 1, 2025, and each
7 succeeding fiscal year, of the amount of state preschool
8 funding received by a community-based provider approved
9 to directly participate in the preschool program for a
10 fiscal year, not more than five percent may be used by the
11 community-based provider for administering the approved local
12 program. Outreach activities and rent for facilities not owned
13 by the community-based provider are permissive uses of the
14 administrative funds.

15 Sec. 88. Section 256C.4, subsection 2, paragraph a, Code
16 2026, is amended to read as follows:

17 *a.* To be included as an eligible student in the enrollment
18 count of the preschool programming provided by a school
19 district approved to participate in the preschool program or
20 a community-based provider approved to directly participate
21 in the preschool program, a child must be four years of age
22 by September 15 in the base year and attending the school
23 district's or community-based provider's approved local
24 program.

25 Sec. 89. Section 256C.5, subsection 1, paragraphs c and d,
26 Code 2026, are amended to read as follows:

27 *c.* "*Preschool budget enrollment*" means the figure that is
28 equal to fifty percent of the actual enrollment of eligible
29 students in the preschool programming provided by a school
30 district approved to participate in the preschool program or a
31 community-based provider approved to directly participate in
32 the preschool program on October 1 of the base year, or the
33 first Monday in October if October 1 falls on a Saturday or
34 Sunday.

35 *d.* "*Preschool foundation aid*" means the product of the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 regular program state cost per pupil for the budget year
2 multiplied by the school district's preschool budget enrollment
3 or the community-based provider's preschool budget enrollment.

4 Sec. 90. Section 256C.5, Code 2026, is amended by adding the
5 following new subsection:

6 NEW SUBSECTION. 2A. *Preschool foundation aid community-based*
7 *provider amount.* For the initial school year for which a
8 community-based provider approved to directly participate in
9 the preschool program receives that approval and implements
10 the preschool program, the preschool foundation aid payable
11 to the community-based provider is the product of the regular
12 program state cost per pupil for the school year multiplied
13 by fifty percent of the community-based provider's eligible
14 student enrollment on the date in the school year determined
15 by rule. For budget years subsequent to the initial year
16 for which a community-based provider approved to directly
17 participate in the preschool program receives that initial
18 approval and implements the preschool program, the preschool
19 foundation aid is the same as calculated pursuant to subsection
20 1. The funding for the preschool foundation aid payable to the
21 community-based provider shall be paid from the appropriation
22 made in section 257.16. Continuation of a community-based
23 provider's participation in the preschool program for a second
24 or subsequent budget year is subject to the approval of the
25 department based upon the community-based provider's compliance
26 with accountability provisions and the department's on-site
27 review of the community-based provider's implementation of the
28 preschool program.

29 Sec. 91. Section 256C.5, subsection 3, Code 2026, is amended
30 to read as follows:

31 3. *Aid payments.*

32 a. Preschool foundation aid shall be paid as part of the
33 state aid payments made to school districts in accordance with
34 section 257.16.

35 b. Preschool foundation aid paid directly to community-based

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 providers shall be paid to the community-based provider in
2 monthly installments beginning on September 15 of a budget year
3 and ending on or about June 15 of the budget year as determined
4 by the department of management, taking into consideration the
5 relative budget and cash position of the state resources.

6 Sec. 92. EMERGENCY RULES. The state board of education may
7 adopt emergency rules under section 17A.4, subsection 3, and
8 section 17A.5, subsection 2, paragraph "b", to implement the
9 provisions of this division of this Act and the rules shall
10 be effective immediately upon filing unless a later date is
11 specified in the rules. Any rules adopted in accordance with
12 this section shall also be published as a notice of intended
13 action as provided in section 17A.4.

14 DIVISION XI

15 SCHOOL TUITION ORGANIZATIONS — PRESCHOOL STARTUP COSTS

16 Sec. 93. SCHOOL TUITION ORGANIZATIONS — PRESCHOOL STARTUP
17 COSTS.

18 1. As used in this section:

19 a. "Preschool" means a nonpublic provider of preschool
20 services that commenced operations in 2025; is located in a
21 city with a population of greater than thirty-nine thousand
22 but less than forty thousand according to the 2020 federal
23 decennial census; and is located in a county with a population
24 of greater than one hundred fifty-five thousand but less than
25 one hundred eighty thousand, according to the 2020 federal
26 decennial census.

27 b. "School tuition organization" means the same as defined
28 in section 422.11S, subsection 6.

29 2. a. Notwithstanding any provision of law to the contrary,
30 a school tuition organization that represents schools located
31 in a county with a population of greater than one hundred
32 fifty-five thousand but less than one hundred eighty thousand,
33 according to the 2020 federal decennial census, may provide
34 funding to a preschool in an amount up to the costs the
35 preschool incurred in its first year of operation related to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 the provision of preschool services.

2 b. Payments made pursuant to paragraph "a" shall not count
3 toward the allocation of annual revenue standards established
4 in section 422.11S, subsection 6, paragraph "c", subparagraph
5 (1).

6 DIVISION XII

7 MISCELLANEOUS PROVISIONS

8 Sec. 94. Section 261E.8, subsection 2, paragraph a, Code
9 2026, is amended to read as follows:

10 a. (1) Students from accredited nonpublic schools, and
11 students receiving competent private instruction or independent
12 private instruction under chapter 299A, and students from
13 charter schools established pursuant to chapter 256E may access
14 the program through the school district in which the accredited
15 nonpublic school, ~~or private institution, or charter school~~ is
16 located.

17 (2) Students from charter schools established pursuant to
18 chapter 256E that provide educational instruction and course
19 content that is delivered entirely over the internet may access
20 the program through the students' school district of residence.

21 Sec. 95. Section 282.18, subsection 2, paragraph b, Code
22 2026, is amended to read as follows:

23 b. (1) The board of the receiving district shall enroll the
24 pupil in a school in the receiving district for the following
25 school year unless the receiving district has insufficient
26 classroom space for the pupil or unless the receiving district
27 has prohibited the pupil from enrolling pursuant to subsection
28 14. The board of directors of a receiving district may adopt
29 a policy granting the superintendent of the school district
30 authority to approve open enrollment applications. If the
31 request is granted, the board shall transmit a copy of the form
32 to the parent or guardian and the school district of residence
33 within five days after board action, but not later than June
34 1 of the preceding school year. The parent or guardian may
35 withdraw the request at any time prior to the start of the

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 school year.

2 (2) A denial of a request by the board of a receiving
3 district is not subject to appeal. The board of a receiving
4 district, or the superintendent of the receiving district
5 if the board of the receiving district has adopted a policy
6 granting the superintendent the authority to approve open
7 enrollment applications, shall document the reason for the
8 denial of a request and submit information related to the
9 denial to the department of education in a manner prescribed
10 by the department.

11 DIVISION XIII

12 IMMEDIATE EFFECTIVE DATE

13 Sec. 96. EFFECTIVE DATE. This Act, being deemed of
14 immediate importance, takes effect upon enactment.

15 EXPLANATION

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

18 This bill relates to education, including by modifying
19 provisions related to charter school approval, contracts,
20 funding, and operations, services provided to charter
21 schools by area education agencies, charter school student
22 participation in extracurricular activities provided by
23 public schools, the Iowa public employees' retirement system,
24 education savings accounts, independent accreditation, teacher
25 training and licensure, the statewide voluntary preschool
26 program, the district-to-community college sharing or
27 concurrent enrollment program, open enrollment, school tuition
28 organizations, and innovation zone schools.

29 DIVISION I — CHARTER SCHOOLS. Current Code chapter 256F
30 authorizes school districts to join together to establish
31 an innovation zone school, which is a public school,
32 administered by a principal, that is designed to encourage
33 diverse approaches to learning and education and that operates
34 pursuant to the terms of a contract entered into between the
35 boards of directors of the school districts establishing the

LSB 5427SZ (2) 91

-53-

jda/jh

53/63

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 innovation zone school and the state board of education. This
2 division modifies Code chapter 256F to remove all references to
3 innovation zone schools, which eliminates the authorization for
4 school districts to join together to establish an innovation
5 zone school.

6 The division transfers the Code sections within Code chapter
7 256F (charter schools and innovation zone schools) to a new
8 subchapter II within Code chapter 256E (charter schools —
9 school board and founding group models). The division also
10 organizes the current Code sections within Code chapter 256E
11 into a new subchapter I.

12 Current law provides that the state board of education is
13 the sole authorizer of charter schools under Code section 256E,
14 subchapter I. The division provides that the university of
15 northern Iowa may also authorize charter schools under Code
16 section 256E, subchapter I.

17 Current law provides that the term of a charter school
18 contract entered into between the board of directors of a
19 school district that has established a charter school under
20 Code chapter 256F and the state board of education shall be
21 four years. The division provides that the term of such a
22 contract shall be five years. The division also requires such
23 a contract to incorporate a performance framework in the same
24 manner as a Code chapter 256E, subchapter I, charter school's
25 contract is required to do so under Code section 256E.9
26 (performance framework). In addition, the division provides
27 that an approved charter school opens on the first day of the
28 school year that is two school years immediately subsequent
29 to the school year in which the charter school contract
30 is executed; provided, however, that the approved charter
31 school may open on the first day of the school year that is
32 immediately subsequent to the school year in which the charter
33 school contract is executed if the approved charter school
34 demonstrates adequate preparation to the state board. If the
35 charter school requires an opening delay of more than two

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 school years immediately subsequent to the school year in which
2 the charter school contract is executed, the charter school may
3 request an extension from the state board. These provisions
4 apply to charter school contracts under Code chapter 256F that
5 are renewed on or after the effective date of the division.

6 The division provides that the governing board of a charter
7 school that is approved under Code section 256E.5 (founding
8 group-state board model) is a local education agency for the
9 purpose of receiving federal funds for all attendance centers
10 that are under the jurisdiction of the governing board.

11 Code section 256.163 establishes requirements for teacher
12 licensure beyond a temporary initial license or an initial
13 license. Pursuant to current Code section 256.163, the
14 requirements for teacher licensure beyond a temporary initial
15 license or an initial license include successful completion
16 of a beginning teacher mentoring and induction program; two
17 years of successful teaching experience in a school district
18 with approved career paths, leadership roles, and compensation
19 framework; or evidence of not less than three years of
20 successful teaching experience at certain specified schools or
21 programs. The division modifies Code section 256.163 to add
22 charter schools, established pursuant to Code chapter 256E,
23 subchapter I, to this list of schools or programs, allowing a
24 teacher to attain licensure beyond a temporary initial license
25 or an initial license if the teacher completes not less than
26 three years of successful teaching experience at such a charter
27 school.

28 Current law provides that one of the purposes of charter
29 schools established under Code chapter 256E, subchapter I, is
30 to accelerate student learning to prevent learning loss during
31 the COVID-19 pandemic and other significant disruptions to
32 student learning. The division modifies this provision to
33 provide that one of the purposes of such charter schools is to
34 accelerate student learning to prevent learning loss during
35 significant disruptions to student learning.

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 The division makes conforming changes.

2 DIVISION II — FUNDING AND AREA EDUCATION AGENCY SERVICES.

3 Currently, each student enrolled in a charter school under Code
4 chapter 256E, subchapter I, shall be counted, for state school
5 foundation purposes, in the student's district of residence.
6 The department of education is then required to pay to the
7 charter school in which the student is enrolled an amount equal
8 to the sum of the regular program state cost per pupil for
9 the budget year plus other additional costs specified in Code
10 section 256E.8(2)(a). This division adds the teacher salary
11 supplement state cost per pupil to the amount required to be
12 paid to the Code chapter 256E, subchapter I, charter school.
13 This provision applies to school budget years beginning on or
14 after July 1, 2026.

15 The division requires area education agencies to provide
16 educational services and media services to students enrolled
17 in Code chapter 256E, subchapter I, charter schools.
18 Additionally, the division authorizes the department of
19 management to deduct both of the following from the state
20 aid due to each school district pursuant to Code chapter
21 257 (financing school programs) and pay the amounts to the
22 respective area education agencies for purposes of providing
23 services to students enrolled in Code chapter 256E, subchapter
24 I, charter schools within the boundaries of the area education
25 agency: the amount calculated for media services for
26 the school district that is attributable to the number of
27 students enrolled in Code chapter 256E, subchapter I, charter
28 schools within the school district who are provided with
29 media services by an area education agency, and the amount
30 calculated for educational services for the school district
31 that is attributable to the number of students enrolled in Code
32 chapter 256E, subchapter I, charter schools within the school
33 district who are provided with educational services by an area
34 education agency. This provision applies to school budget
35 years beginning on or after July 1, 2026.

LSB 5427SZ (2) 91

-56-

jda/jh

56/63

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 DIVISION III — EXTRACURRICULAR ACTIVITIES. This division
2 requires the board of directors of a school district to allow a
3 student who resides within the district, and who is enrolled
4 in a Code chapter 256E, subchapter I, charter school, to
5 participate in any extracurricular interscholastic athletic
6 contest or competition, and any extracurricular activity,
7 including theater, show choir, and band, that is provided by
8 the school district pursuant to the terms of an agreement
9 between the board of directors of the school district and the
10 governing board of the charter school if the extracurricular
11 interscholastic athletic contest or competition or
12 extracurricular activity has not been provided by the charter
13 school during the two immediately preceding school years and
14 if the charter school has not entered into an agreement under
15 Code section 280.13A (sharing interscholastic activities)
16 with another school district, nonpublic school, or charter
17 school that provides for the eligibility of students enrolled
18 in the charter school to participate in the extracurricular
19 interscholastic athletic contest or competition or any
20 extracurricular activity that is being provided by that school.

21 The division requires the board of directors of a school
22 district to allow a student who resides within a contiguous
23 school district, and who is enrolled in a Code chapter
24 256E, subchapter I, charter school, to participate in any
25 extracurricular interscholastic athletic contest or competition
26 and any extracurricular activity that is provided by the school
27 district pursuant to the terms of an agreement between the
28 board of directors of the school district and the governing
29 board of the charter school that provides for the eligibility
30 of the student if the extracurricular interscholastic athletic
31 contest or competition or extracurricular activity has not been
32 provided by the charter school, or by the student's school
33 district of residence, during the two immediately preceding
34 school years, and if the charter school has not entered into
35 an agreement under Code section 280.13A with another school

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 district, nonpublic school, or charter school that provides
2 for the eligibility of students enrolled in the charter school
3 to participate in the extracurricular interscholastic athletic
4 contest or competition or extracurricular activity that is
5 being provided by that school.

6 The division provides that if the board of directors of
7 a school district has established a fee for the cost of a
8 student's participation in an extracurricular interscholastic
9 athletic contest or competition or extracurricular activity,
10 a student who is enrolled in a Code chapter 256E, subchapter
11 I, charter school and is participating in an extracurricular
12 interscholastic athletic contest or competition or
13 extracurricular activity at a public school pursuant to the
14 division's provisions, or the student's parent or guardian,
15 shall be responsible for the payment of such fee.

16 The division requires a student who is enrolled in a Code
17 chapter 256E, subchapter I, charter school and is participating
18 in an extracurricular interscholastic athletic contest or
19 competition or extracurricular activity at a public school
20 pursuant to the division's provisions to participate under the
21 same conditions as a student who is enrolled in the school
22 district, including meeting the school district's student code
23 of conduct requirements.

24 The division provides that a student who participates in an
25 extracurricular interscholastic athletic contest or competition
26 or extracurricular activity pursuant to the division's
27 provisions is deemed to satisfy the residence requirements for
28 purposes of Code section 256.46 (rules for participation in
29 extracurricular activities by certain children).

30 DIVISION IV — DRIVER EDUCATION. Current law requires every
31 public school district in Iowa to offer or make available to
32 all students residing in the school district, including Iowa
33 students attending a nonpublic school or receiving competent
34 private instruction or independent private instruction, in
35 the district, an approved course in driver education. This

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 division requires Code chapter 256E, subchapter I, charter
2 schools to offer or make available such courses to students
3 attending the charter school. In addition, the division
4 requires every public school district in Iowa to offer or make
5 available to all Iowa students residing in the school district
6 who attend a Code chapter 256E, subchapter I, charter school
7 an approved course in driver education pursuant to policies
8 established by the school district. The charter school is
9 responsible for the payment of all of the school district's
10 costs associated with providing the approved course in driver
11 education to such students.

12 DIVISION V — IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM.
13 This division provides that persons employed by Code chapter
14 256E, subchapter I, charter schools that satisfy all applicable
15 requirements under federal law for participation in the
16 retirement system are employees for purposes of the provisions
17 of the Iowa public employees' retirement system (IPERS).
18 Additionally, the division provides that Code chapter 256E,
19 subchapter I, charter schools that satisfy all applicable
20 requirements under federal law for participation in the
21 retirement system are employers for purposes of the provisions
22 of IPERS.

23 The division provides that in the event of a Code chapter
24 256E, subchapter I, charter school closure, the assets of the
25 charter school shall be, after payroll obligations but prior
26 to paying creditors, used to satisfy any liabilities due and
27 owing to IPERS.

28 DIVISION VI — CHARTER SCHOOL FACILITIES REVOLVING LOAN
29 PROGRAM. This division establishes a charter school facilities
30 revolving loan program fund within the Iowa finance authority
31 (IFA) to assist Code chapter 256E, subchapter I, charter
32 schools in acquiring suitable school facilities. The moneys
33 in the funds are appropriated to the IFA for use in the
34 development and operation of a charter school facilities
35 revolving loan program to assist charter schools in purchasing,

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 acquiring, developing, reconstructing, remodeling, or replacing
2 school buildings. The division also allows the IFA to make or
3 enter into a liquidity or credit enhancement agreement with
4 a Code chapter 256E, subchapter I, charter school to assist
5 the charter school in purchasing, acquiring, developing,
6 reconstructing, remodeling, or replacing school buildings.

7 DIVISION VII — EDUCATION SAVINGS ACCOUNTS. The education
8 savings account program is a program that provides funds to
9 pupils who attend nonpublic schools to pay for qualified
10 educational expenses, including but not limited to tuition,
11 tutoring or cognitive skill training fees, educational therapy
12 costs, software expenses, and expenses related to course
13 materials. Under current law, the parent or guardian of a
14 pupil is required to submit an application for payment under
15 the education savings account program to the department of
16 education on or after January 1, but on or before June 30,
17 preceding the school year for which the education savings
18 account payment is requested. This division allows the parent
19 or guardian of a pupil to submit such an application on or
20 after October 15, but on or before November 15, preceding the
21 semester for which the education savings account payment is
22 requested. Additionally, under current law, each education
23 savings account payment is equal to the regular program state
24 cost per pupil for the same school budget year. The division
25 provides that, if the parent or guardian of a pupil submitted
26 such an application on or after December 1, but on or before
27 December 20, preceding the semester for which the education
28 savings account payment is requested, the education savings
29 account payment for such pupil is equal to 50 percent of the
30 regular program state cost per pupil for the same school budget
31 year.

32 Current law requires the department of education or a
33 third-party entity to notify the parent or guardian of each
34 pupil approved for the following school year or semester of the
35 amount of the education savings account payment for the pupil

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 within 30 days after the submission of an application. The
2 division strikes this 30-day deadline.

3 The division makes conforming changes.

4 DIVISION VIII — INDEPENDENT ACCREDITATION. This division
5 provides that if an approved independent accrediting agency
6 deaccredits a nonpublic school, the nonpublic school is
7 prohibited from seeking accrediting from an independent
8 accrediting agency for a period of three years. The division
9 authorizes such a nonpublic school to immediately seek
10 accreditation from the department of education.

11 Current law authorizes a nonpublic school to be accredited
12 by an approved independent accrediting agency instead of by the
13 state board of education if the nonpublic school is accredited
14 by an independent accrediting agency that is on a list of
15 approved independent accrediting agencies maintained by the
16 state board of education. The division provides that these
17 provisions shall not be construed to authorize the state or any
18 political subdivision of the state to exercise authority over
19 any nonpublic school or construed to require a nonpublic school
20 to modify its academic standards for admission or educational
21 program. The division also provides that these provisions
22 shall not be construed to expand the authority of the state or
23 any political subdivision of the state to impose regulations
24 upon any nonpublic school that are not necessary to implement
25 the state's educational standards. The division provides that
26 rules adopted by the state board of education to implement
27 these provisions that impose an undue burden on a nonpublic
28 school are invalid. The division requires that a nonpublic
29 school shall be given the maximum freedom possible to provide
30 for the educational needs of the school's students, consistent
31 with state and federal law.

32 DIVISION IX — SCHEDULE OF TEACHER TRAININGS AND LICENSURE
33 RENEWAL REQUIREMENTS. This division requires the department
34 of education to convene a task force to study the training
35 programs in which teachers in this state are required to

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 participate pursuant to state law and the requirements
2 associated with renewing a teaching license. The task force
3 is required to submit its findings and recommendations to
4 the general assembly on or before December 31, 2026. The
5 recommendations must include specific recommendations related
6 to how to change current law to create a more manageable
7 training program schedule and licensure renewal requirement
8 schedule for teachers.

9 DIVISION X — STATEWIDE PRESCHOOL PROGRAM. Under
10 current law, only school districts that meet certain
11 requirements established by the state board of education
12 are able to participate in the statewide preschool program
13 for four-year-old children established pursuant to Code
14 chapter 256C, although school districts may contract
15 with community-based providers. This division authorizes
16 community-based providers to directly participate in the
17 statewide preschool program for four-year-old children
18 established pursuant to Code chapter 256C by applying with the
19 department of education to implement a preschool program. The
20 state board is required to adopt rules to further define the
21 requirements of community-based providers implementing the
22 preschool program.

23 Under current law, state funding provided under the
24 statewide preschool program for four-year-old children is
25 provided to school districts based upon the number of eligible
26 students enrolled in the preschool programming provided by
27 the school district. Also under current law, if the school
28 district contracts with a community-based provider, state
29 funding passes from the school district to the community-based
30 provider. The division allows a community-based provider
31 approved to directly participate in the preschool program
32 to be paid preschool foundation aid directly in the same
33 manner as a school district. The division establishes the
34 amount of preschool foundation aid that is payable to such
35 a community-based provider for the initial school year for

Iowa General Assembly
Daily Bills, Amendments and Study
Bills
April 16, 2026

S.F. 2501

1 which the community-based provider is approved to directly
2 participate in the preschool program, and for subsequent school
3 years.

4 The division makes conforming changes.

5 DIVISION XI — SCHOOL TUITION ORGANIZATIONS — PRESCHOOL
6 STARTUP COSTS. This division authorizes certain specified
7 school tuition organizations to provide funding to a preschool
8 in an amount up to the costs the preschool incurred in its
9 first year of operation related to the provision of preschool
10 services. The division defines “preschool” and “school tuition
11 organization”.

12 DIVISION XII — MISCELLANEOUS PROVISIONS. This division
13 allows students from charter schools established pursuant
14 to Code chapter 256E, subchapters I and II, to access the
15 district-to-community college sharing or concurrent enrollment
16 program through the school district in which the charter school
17 is located. The division also allows students from online
18 charter schools to access the program through the students’
19 school district of residence.

20 Current law requires the board of directors of a receiving
21 district to enroll a pupil who has properly applied for open
22 enrollment for the following school year unless the receiving
23 district has insufficient classroom space or unless the
24 receiving district has prohibited the pupil from enrolling
25 because the pupil is truant. The division requires the
26 receiving district to document the reason for the denial of any
27 open enrollment request and submit information related to the
28 denial to the department of education.

29 DIVISION XIII — IMMEDIATE EFFECTIVE DATE. This division
30 provides that the entire bill takes effect upon enactment.