

House File 847 - Reprinted

HOUSE FILE 847
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 808)
(SUCCESSOR TO HSB 240)

(As Amended and Passed by the House March 25, 2021)

A BILL FOR

1 An Act relating to educational programs, funding, tax credits
2 and deductions, open enrollment, supplementary weighting,
3 and including effective date, applicability, and retroactive
4 applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 part of the flexible student and school support program.

2 d. The application for the flexible student and school
3 support program shall include all of the following and
4 be submitted on forms and in a format prescribed by the
5 department:

6 (1) A description of the proposed educational program,
7 including evidence used to design the program and evidence of
8 involvement of board members, parents, students, community
9 members, and staff in development of the program.

10 (2) Program goals and measures of program effectiveness and
11 success, including student success and performance.

12 (3) A plan for program administration, including the use of
13 personnel, facilities, and funding.

14 (4) A plan for evaluation of the proposed program on at
15 least an annual basis, including a plan for program revisions,
16 if necessary.

17 (5) The estimated financial impact of the program on the
18 school district or nonpublic school.

19 e. Approval to participate in the program does not exempt
20 the school district or nonpublic school from federal law or
21 any other requirements of state law that are not specifically
22 exempted by the director.

23 f. Each school district or nonpublic school approved to
24 participate in the flexible student and school support program
25 shall file an annual report with the department on the status
26 of the program on forms and in a format prescribed by the
27 department.

28 g. Participation in the flexible student and school support
29 program may be renewed for additional periods of years, each
30 not to exceed three years. The director may revoke approval of
31 all or part of any application or approved education program
32 if the annual report or any other information available to
33 the department indicates that conditions no longer warrant
34 use of an exemption or funding from the school district's
35 flexibility account under section 298A.2, subsection 2. Notice

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1 of revocation must be provided by the director to the school
2 district or nonpublic school prior to the beginning of the
3 school year for which participation is revoked.

4 Sec. 2. Section 257.10, subsection 12, paragraph d, Code
5 2021, is amended to read as follows:

6 d. For the budget year beginning July 1, 2014, and
7 succeeding budget years, the use of the funds calculated under
8 this subsection shall comply with the requirements of chapter
9 284 and shall be distributed to teachers pursuant to section
10 284.15. The funds shall be used only to increase the payment
11 for a teacher assigned to a leadership role pursuant to a
12 framework or comparable system approved pursuant to section
13 284.15; to increase the percentages of teachers assigned to
14 leadership roles; to increase the minimum teacher starting
15 salary to thirty-three thousand five hundred dollars; to
16 cover the costs for the time mentor and lead teachers are
17 not providing instruction to students in a classroom; for
18 coverage of a classroom when an initial or career teacher
19 is observing or co-teaching with a teacher assigned to a
20 leadership role; for professional development time to learn
21 best practices associated with the career pathways leadership
22 process; and for other costs associated with a framework or
23 comparable system approved by the department of education under
24 section 284.15 with the goals of improving instruction and
25 elevating the quality of teaching and student learning. If
26 all requirements for the school district for the use of funds
27 calculated under this subsection are met and funds received
28 under this subsection remain unexpended and unobligated at
29 the end of a fiscal year beginning on or after July 1, 2020,
30 the school district may transfer all or a portion of such
31 unexpended and unobligated funds for deposit in the school
32 district's flexibility account established under section
33 298A.2, subsection 2.

34 Sec. 3. Section 284.3A, Code 2021, is amended by adding the
35 following new subsection:

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1 NEW SUBSECTION 5. Notwithstanding any other provision of
 2 law to the contrary, if a school district has funds received
 3 for any fiscal year beginning before July 1, 2022, under
 4 section 257.10, subsection 9, or section 257.37A, subsection
 5 1, that remain unexpended and unobligated at the conclusion of
 6 the fiscal year beginning July 1, 2021, the portion of such
 7 unexpended and unobligated funds that exceeds an amount equal
 8 to five percent of the amount received by the school district
 9 under section 257.10, subsection 9, or section 257.37A,
 10 subsection 1, for the fiscal year beginning July 1, 2021,
 11 shall be allocated and paid to the school district employees
 12 otherwise eligible to receive funds under this section on a per
 13 employee basis determined based on each eligible employee's
 14 full-time or part-time employment status. This subsection is
 15 repealed July 1, 2023.

16 Sec. 4. Section 298A.2, subsection 2, paragraph a, Code
 17 2021, is amended by adding the following new subparagraph:

18 NEW SUBPARAGRAPH (4) Teacher leadership supplement funds
 19 received under section 257.10, subsection 12.

20 Sec. 5. Section 298A.2, subsection 2, paragraph c, Code
 21 2021, is amended by adding the following new subparagraph:

22 NEW SUBPARAGRAPH (8) An approved flexible student and
 23 school support program under section 256.11, subsection 8.

DIVISION II

EDUCATION TAX CREDITS AND DEDUCTIONS

26 Sec. 6. Section 422.7, subsection 55, Code 2021, is amended
 27 to read as follows:

28 55. A taxpayer who is an eligible educator as defined in
 29 section 62(d)(1) of the Internal Revenue Code is allowed to
 30 take the deduction for certain expenses of elementary and
 31 secondary school teachers allowed under section 62(a)(2)(D) of
 32 the Internal Revenue Code, ~~as amended by the federal Emergency~~
 33 ~~Economic Stabilization Act of 2008, Pub. L. No. 110-343, in~~
 34 computing net income for state tax purposes in excess of
 35 the amount of the taxpayer's deduction for certain expenses

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1 of elementary and secondary school teachers for federal tax
 2 purposes allowed under section 62(a)(2)(D) of the Internal
 3 Revenue Code, but not to exceed five hundred dollars

4 Sec. 7. Section 422.12, subsection 1, Code 2021, is amended
 5 by adding the following new paragraph:

6 NEW PARAGRAPH 0c. "Private instruction" means independent
 7 private instruction as defined in section 299A.1, subsection
 8 2, paragraph "b", competent private instruction under section
 9 299A.2, or private instruction provided to a resident of this
 10 state by a nonlicensed person under section 299A.3.

11 Sec. 8. Section 422.12, subsection 2, paragraph b, Code
 12 2021, is amended to read as follows:

13 b. A tuition credit equal to twenty-five percent of the
 14 ~~first one~~ two thousand dollars which the taxpayer has paid
 15 to others for each dependent in grades kindergartenthrough
 16 twelve, for tuition and textbooks of each dependent ~~in~~ who
 17 is receiving private instruction or who is attending an
 18 elementary or secondary school situated in Iowa, which school
 19 is accredited or approved under section 256.11, which is not
 20 operated for profit, and which adheres to the provisions
 21 of the federal Civil Rights Act of 1964 and chapter 216.
 22 Notwithstanding any other provision, all other credits allowed
 23 under this subsection shall be deducted before the tuition
 24 credit under this paragraph. The department, when conducting
 25 an audit of a taxpayer's return, shall also audit the tuition
 26 tax credit portion of the tax return.

27 Sec. 9. 2018 Iowa Acts, chapter 1161, section 118, is
 28 amended to read as follows:

29 SEC. 118. Section 422.7, subsections 3, 7, 8, 9, 10, 11, 14,
 30 15, 16, 20, 22, 24, 25, 26, 30, 35, 36, 37, 39, 39B, 40, 43, 45,
 31 49, 53, ~~55~~, 56, 57, and 58, Code 2018, are amended by striking
 32 the subsections.

33 Sec. 10. EFFECTIVE DATE. This division of this Act, being
 34 deemed of immediate importance, takes effect upon enactment.

35 Sec. 11. RETROACTIVE APPLICABILITY. The following apply

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1 retroactively to January 1, 2021, for tax years beginning on
2 or after that date:

3 1. The section of this division of this Act amending section
4 422.7, subsection 55.

5 2. The section of this division of this Act amending section
6 422.12, subsection 1.

7 3. The section of this division of this Act amending section
8 422.12, subsection 2, paragraph "b".

9 DIVISION III

10 OPEN ENROLLMENT

11 Sec. 12. Section 256.46, subsection 1, Code 2021, is amended
12 by adding the following new paragraph:

13 NEW PARAGRAPH i. If the child's former school or school
14 district, if located in this state, was unable to participate
15 in varsity interscholastic sports as the result of a decision
16 or implementation of a decision of the school board or
17 superintendent.

18 Sec. 13. Section 282.18, subsection 2, paragraph a, Code
19 2021, is amended to read as follows:

20 a. By March 1 of the preceding school year for students
21 entering grades one through twelve, or by September 1 of the
22 current school year for students entering kindergarten or for
23 prekindergarten students enrolled in special education programs
24 and included in the school district's basic enrollment under
25 section 257.6, subsection 1, paragraph "a", subparagraph (1),
26 the parent or guardian shall send notification to the district
27 of residence and the receiving district, on forms prescribed
28 by the department of education, that the parent or guardian
29 intends to enroll the parent's or guardian's child in a public
30 school in another school district. If a parent or guardian
31 fails to file a notification that the parent intends to enroll
32 the parent's or guardian's child in a public school in another
33 district by the deadline specified in this subsection, the
34 procedures of subsection 4 apply.

35 Sec. 14. Section 282.18, subsection 4, paragraph b, Code

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1 2021, is amended to read as follows:

2 *b.* For purposes of this section, ~~“good cause”~~

3 (1) “Good cause” means a change in a child’s residence
 4 due to a change in family residence, a change in a child’s
 5 residence from the residence of one parent or guardian to
 6 the residence of a different parent or guardian, a change
 7 in the state in which the family residence is located, a
 8 change in a child’s parents’ marital status, a guardianship
 9 or custody proceeding, placement in foster care, adoption,
 10 participation in a foreign exchange program, initial placement
 11 of a prekindergarten student in a special education program
 12 requiring specially designed instruction, or participation
 13 in a substance abuse or mental health treatment program, a
 14 change in the status of a child’s resident district such as
 15 removal of accreditation by the state board, surrender of
 16 accreditation, or permanent closure of a nonpublic school,
 17 revocation of a charter school contract as provided in section
 18 256F.8, the failure of negotiations for a whole grade sharing,
 19 reorganization, dissolution agreement, or the rejection of a
 20 current whole grade sharing agreement, or reorganization plan,
 21 or if the child’s assigned attendance center in the district of
 22 residence is identified as in significant need for improvement
 23 If the good cause relates to a change in status of a child’s
 24 school district of residence, however, action by a parent
 25 or guardian must be taken to file the notification within
 26 forty-five days of the last board action or within thirty days
 27 of the certification of the election, whichever is applicable
 28 to the circumstances.

29 (2) “Significant need for improvement” means a school
 30 attendance center designated by the department of education
 31 under the priority category under the Iowa school performance
 32 profiles for two or more of the immediately preceding school
 33 years or identified for comprehensive support and improvement
 34 under the federal Every Student Succeeds Act, Pub. L. No.
 35 114-95, or an equivalent objective federal standard, for two or

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1 more of the immediately preceding school years.

2 Sec. 15. Section 282.18, subsection 5, Code 2021, is amended
3 to read as follows:

4 5. Open enrollment applications filed after March 1
5 of the preceding school year that do not qualify for good
6 cause as provided in subsection 4 shall be subject to the
7 approval of the board of the resident district and the board
8 of the receiving district. The parent or guardian shall send
9 notification to the district of residence and the receiving
10 district that the parent or guardian seeks to enroll the
11 parent's or guardian's child in the receiving district. A
12 decision of either board to deny an application filed under
13 this subsection involving repeated acts of harassment of the
14 student that the resident district cannot adequately address,
15 a consistent failure of the resident district to reasonably
16 respond to a student's failure to meet basic academic standards
17 after notice provided by a parent or guardian, or a serious
18 health condition of the student that the resident district
19 cannot adequately address is subject to appeal under section
20 290.1. The state board shall adopt by rule the criteria
21 for determining a resident district's consistent failure
22 to reasonably respond to a student's failure to meet basic
23 academic standards and shall exercise broad discretion to
24 achieve just and equitable results that are in the best
25 interest of the affected child or children.

26 Sec. 16. Section 282.18, subsection 9, paragraphs a, b, and
27 c, Code 2021, are amended to read as follows:

28 a. If a parent or guardian of a child, who is participating
29 in open enrollment under this section, moves to a different
30 school district during the course of either district's academic
31 year, the child's first district of residence as determined on
32 the date specified in section 257.6, subsection 1, shall be
33 responsible for payment of the cost per pupil plus weightings
34 or special education costs to the receiving school district for
35 the balance of the school year in which the move took place.

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1 district unless the cost of providing transportation or the
 2 pro rata cost of the transportation to a parent or guardian
 3 exceeds the average transportation cost per pupil transported
 4 for the previous school year in the district. The economic
 5 eligibility requirements established by the department of
 6 education and state board of education shall minimally include
 7 those pupils with household incomes of two hundred percent
 8 or less of the federal poverty level as defined by the most
 9 recently revised poverty income guidelines published by the
 10 United States department of health and human services. If
 11 the cost exceeds the average transportation cost per pupil
 12 transported for the previous school year, the sending district
 13 shall only be responsible for that average per pupil amount.
 14 A sending district which provides transportation for a pupil
 15 to a contiguous receiving district under this subsection may
 16 withhold, from the district cost per pupil amount that is to
 17 be paid to the receiving district, an amount which represents
 18 the average or pro rata cost per pupil for transportation,
 19 whichever is less.

20 Sec. 18. Section 282.18, subsection 11, paragraph a,
 21 unnumbered paragraph 1, Code 2021, is amended to read as
 22 follows:

23 A pupil who participates in open enrollment for purposes of
 24 attending a grade in grades nine through twelve in a school
 25 district other than the district of residence is ineligible
 26 to participate in varsity interscholastic athletic contests
 27 and athletic competitions during the pupil's first ninety
 28 ~~school calendar days of following~~ enrollment in the district.
 29 However, a pupil may participate immediately in a varsity
 30 interscholastic sport under any of the following circumstances:

31 Sec. 19. Section 282.18, subsection 11, paragraph a, Code
 32 2021, is amended by adding the following new subparagraphs:

33 **NEW SUBPARAGRAPH (8)** If the pupil participates in open
 34 enrollment because of circumstances that meet the definition of
 35 good cause under subsection 4, paragraph "b".

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1 NEW SUBPARAGRAPH (9) If the board of directors or
 2 superintendent of the district of residence issues or
 3 implements a decision that results in the discontinuance or
 4 suspension of varsity interscholastic sports activities in the
 5 district of residence.

6 NEW SUBPARAGRAPH (10) If the board of directors of
 7 the district of residence and the board of directors of the
 8 receiving district both agree to waive the ineligibility
 9 period.

10 NEW SUBPARAGRAPH (11) For open enrollment applications
 11 approved for the school year beginning July 1, 2021, if the
 12 pupil's district of residence had a voluntary diversity plan in
 13 effect on January 1, 2021, and applicable to the school year
 14 beginning July 1, 2021.

15 Sec. 20. Section 282.18, subsection 11, Code 2021, is
 16 amended by adding the following new paragraph:

17 NEW PARAGRAPH 0c. If a pupil is declared ineligible for
 18 interscholastic athletic contests and athletic competitions in
 19 the pupil's district of residence due to the pupil's academic
 20 performance, upon participating in open enrollment, in addition
 21 to any other period of ineligibility under this subsection, the
 22 pupil shall be ineligible in the receiving district for the
 23 remaining period of ineligibility declared by the district of
 24 residence.

25 Sec. 21. Section 282.18, subsection 11, paragraph c, Code
 26 2021, is amended to read as follows:

27 c. ~~For purposes of this subsection, "school days of~~
 28 ~~enrollment" does not include enrollment in summer school.~~ For
 29 purposes of this subsection, "varsity" means the same as defined
 30 in section 256.46, subsection 3.

31 Sec. 22. EXTRACURRICULAR INELIGIBILITY. In addition to
 32 the circumstances enumerated under section 256.46, subsection
 33 1, for which the ineligibility period for extracurricular
 34 interscholastic contests or competitions shall not apply, and
 35 notwithstanding any provision of law or rule of the state board

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1 of education to the contrary, for the school year beginning
2 July 1, 2020, and ending June 30, 2021, a child may participate
3 immediately in varsity interscholastic contests or competitions
4 upon enrollment in a school or school district, if the child
5 was previously enrolled in the school or school district on
6 the first day of the school calendar for the school year, then
7 enrolls in an accredited nonpublic school for a portion of the
8 school year, and then, before July 1, 2021, reenrolls in the
9 school or school district in which the child was initially
10 enrolled.

11 Sec. 23. EFFECTIVE DATE. The following, being deemed of
12 immediate importance, take effect upon enactment:

13 1. The section of this division of this Act amending section
14 282.18, subsection 11, paragraph "a", unnumbered paragraph 1.

15 2. The portion of the section of this division of this
16 Act enacting section 282.18, subsection 11, paragraph "a",
17 subparagraph (10).

18 3. The section of this division of this Act amending section
19 282.18, subsection 11, paragraph "c".

20 Sec. 24. RETROACTIVE APPLICABILITY. The following apply
21 retroactively to January 1, 2021, for open enrollment requests
22 approved on or after that date:

23 1. The section of this division of this Act amending section
24 282.18, subsection 11, paragraph "a", unnumbered paragraph 1.

25 2. The section of this division of this Act amending section
26 282.18, subsection 11, paragraph "c".

27 3. The section of this division of this Act establishing
28 an exception to the ineligibility period for extracurricular
29 interscholastic contests or competitions for the school year
30 beginning July 1, 2020, and ending June 30, 2021.

31 Sec. 25. RETROACTIVE APPLICABILITY. The following apply
32 retroactively to July 1, 2020:

33 1. The section of this division of this Act enacting section
34 256.46, subsection 1, paragraph "i".

35 2. The portion of the section of this division of this

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1 Act enacting section 282.18, subsection 11, paragraph "a",
2 subparagraph (9).

3 3. The section of this division of this Act establishing
4 an exception to the ineligibility period for extracurricular
5 interscholastic contests or competitions for the school year
6 beginning July 1, 2020, and ending June 30, 2021.

7 DIVISION IV

8 SCHOOL BOARD POWERS AND DUTIES

9 Sec. 26. Section 279.1, Code 2021, is amended by adding the
10 following new subsection:

11 NEW SUBSECTION 3. A school corporation is entrusted with
12 public funds for the purpose of improving student outcomes,
13 including but not limited to student academic achievement and
14 skill proficiency, and the board of directors of the school
15 corporation is responsible for overseeing such improvement.

16 DIVISION V

17 SHARED OPERATIONAL FUNCTIONS

18 Sec. 27. Section 257.11, subsection 5, paragraph a, Code
19 2021, is amended to read as follows:

20 a. (1) In order to provide additional funding to increase
21 student opportunities and redirect more resources to student
22 programming for school districts that share operational
23 functions, a district that shares with a political subdivision
24 one or more operational functions of a curriculum director,
25 master social worker, independent social worker, work-based
26 learning coordinator, special education director, or school
27 counselor, or one or more operational functions in the areas
28 of superintendent management, business management, human
29 resources, transportation, or operation and maintenance for at
30 least twenty percent of the school year shall be assigned a
31 supplementary weighting for each shared operational function.
32 A school district that shares an operational function in
33 the area of superintendent management shall be assigned a
34 supplementary weighting of eight pupils for the function. A
35 school district that shares an operational function in the area

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1 of business management, human resources, transportation, or
 2 operation and maintenance shall be assigned a supplementary
 3 weighting of five pupils for the function. A school district
 4 that shares the operational functions of a curriculum director,
 5 a master social worker or an independent social worker licensed
 6 under chapters 147 and 154C, a work-based learning coordinator,
 7 special education director, or a school counselor shall be
 8 assigned a supplementary weighting of three pupils for the
 9 function. The additional weighting shall be assigned for
 10 each discrete operational function shared. However, a school
 11 district may receive the additional weighting under this
 12 subsection for sharing the services of an individual with a
 13 political subdivision even if the type of operational function
 14 performed by the individual for the school district and the
 15 type of operational function performed by the individual
 16 for the political subdivision are not the same operational
 17 function, so long as both operational functions are eligible
 18 for weighting under this subsection. In such case, the school
 19 district shall be assigned the additional weighting for the
 20 type of operational function that the individual performs for
 21 the school district, and the school district shall not receive
 22 additional weighting for any other function performed by the
 23 individual. The operational function sharing arrangement does
 24 not need to be a newly implemented sharing arrangement to
 25 receive supplementary weighting under this subsection.

26 (2) For the purposes of this section, ~~“political~~
 27 ~~subdivision”~~ paragraph “a”:

28 (a) “Political subdivision” means a city, township, county,
 29 school corporation, merged area, area education agency,
 30 institution governed by the state board of regents, or any
 31 other governmental subdivision.

32 (b) “Work-based learning coordinator” means an appropriately
 33 trained individual responsible for facilitating authentic,
 34 engaging work-based learning experiences for learners and
 35 educators in partnership with employers and others to enhance

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1 learning by connecting the content and skills that are
2 necessary for future careers.

3 Sec. 28. Section 257.11, subsection 5, Code 2021, is amended
4 by adding the following new paragraph:

5 NEW PARAGRAPH 0b. (1) Notwithstanding paragraph "a",
6 subparagraph (1), each operational function assigned a
7 supplementary weighting of five pupils under paragraph "a",
8 subparagraph (1), shall instead be assigned a supplementary
9 weighting of four pupils for the school budget years beginning
10 July 1, 2022, July 1, 2023, and July 1, 2024.

11 (2) Notwithstanding paragraph "a", subparagraph (1), each
12 operational function assigned a supplementary weighting of
13 three pupils under paragraph "a", subparagraph (1), shall
14 instead be assigned a supplementary weighting of two pupils for
15 the school budget years beginning July 1, 2022, July 1, 2023,
16 and July 1, 2024.

17 Sec. 29. APPLICABILITY. This division of this Act applies
18 to school budget years beginning on or after July 1, 2021,
19 subject to the school budget year limitations of section
20 257.11, subsection 5.