

**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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## DIVISION I

## EDUCATION PROGRAM STANDARDS AND FUNDING

Section 1. Section 256.11, subsection 8, Code 2021, is amended by striking the subsection and inserting in lieu thereof the following:

8. a. The state board shall establish a flexible student and school support program to be administered by the director. Under the program, upon request of the board of directors of a public school district or the authorities in charge of an accredited nonpublic school, the director may, for a period not to exceed three years, grant the applicable board of directors or the authority in charge of the nonpublic school the ability to use the flexible student and school support program to implement evidence-based practices in innovative ways to enhance student learning, well-being, and postsecondary success.

b. Approval to participate in the flexible student and school support program shall exempt the school district or nonpublic school from one or more of the requirements of the educational program specified in subsection 3, 4, or 5, subsection 6, paragraph "b" or "c", subsection 7, paragraph "b" or "c", or the minimum school calendar requirements in section 279.10, subsection 1. An exemption shall be granted only if the director deems that the request made is an essential part of an educational program to support student learning, well-being, and postsecondary success; is necessary for the success of the program; and is broadly consistent with the intent of the requirements of the educational program specified in subsection 3, 4, or 5, subsection 6, paragraph "b" or "c", subsection 7, paragraph "b" or "c", or the minimum school calendar requirements in section 279.10, subsection 1.

c. Approval to participate in the flexible student and school support program shall include authority for a school district to use funds from the school district's flexibility account under section 298A.2, subsection 2, to implement all or

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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 kindergarten through  
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 The new district of residence shall be responsible for the  
2 payments during succeeding years.

3     **b.** If a request to transfer is due to a change in family  
4 residence, a change in a child's residence from the residence  
5 of one parent or guardian to the residence of a different  
6 parent or guardian, a change in the state in which the family  
7 residence is located, a change in a child's parents' marital  
8 status, a guardianship proceeding, placement in foster care,  
9 adoption, participation in a foreign exchange program, or  
10 participation in a substance abuse or mental health treatment  
11 program, and the child who is the subject of the request is  
12 enrolled in any grade from kindergarten through grade twelve  
13 or who is a prekindergarten student enrolled in a special  
14 education program at the time of the request and is not  
15 currently using any provision of open enrollment, the parent or  
16 guardian of the child shall have the option to have the child  
17 remain in the child's original district of residence under open  
18 enrollment with no interruption in the child's ~~kindergarten~~  
19 ~~through grade twelve~~ educational program. If a parent or  
20 guardian exercises this option, the child's new district of  
21 residence is not required to pay the amount calculated in  
22 subsection 7 or 8, as applicable, until the start of the first  
23 full year of enrollment of the child.

24     **c.** The receiving district shall bill the ~~first~~ resident  
25 district determined under paragraph "a" according to the  
26 timeline in section 282.20, subsection 3. Payments shall be  
27 made to the receiving district in a timely manner.

28     Sec. 17. Section 282.18, subsection 10, paragraph c, Code  
29 2021, is amended to read as follows:

30     **c.** If the pupil meets the economic eligibility requirements  
31 established by the department and state board of education, the  
32 sending district is responsible for providing transportation  
33 or paying the pro rata cost of the transportation to a parent  
34 or guardian for transporting the pupil to and from a point  
35 on a regular school bus route of a contiguous receiving

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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.