

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	SF 2231	House Committee: Passed on 3/19 (16-7)
Committee:	Education	House Floor: Passed on 4/8 (63-25)
Floor Manager	Representative Fett	Senate Floor: Passed on 4/20 (28-16)
Date:	April 8, 2026	Governor: Signed on 5/19
Staff:	Kristin Rozeboom (1-3015)	

Preschool Programs and Constitutionality Clean-up

- Makes districts partner with community-based preschool providers upon request.
- Cleans up code sections that are not unconstitutional relating to not allowing certain things that are religious.
- Fiscal Note:
 - Preschool Section has an undetermined fiscal impact due to not knowing if there will be an increase in SWVPPs.
 - The Tuition and Textbook Tax Credit section is estimated to decrease income surtax for schools by approximately \$13,000 annually beginning in FY27 and decrease General Fund revenue in the following amounts:
 - FY26: \$2000
 - FY27: \$397,000
 - FY28: \$395,000
 - FY29: \$395,000
 - FY30: \$391,000
 - FY31: \$385,000
 - The Early Childhood Development Tax Credit section is estimated to decrease General Fund revenue in the following amounts:
 - FY27: \$60,000
 - FY28: \$59,000
 - FY29: \$59,000
 - FY30: \$59,000
 - FY31: \$58,000

Section by Section Analysis

Section 1. Section 256.9 New Subsections

The Department of Education needs to annually distribute electronically the most recent version of the U.S. Dept. of Ed.'s guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools to all of the following:

- Each superintendent employed by the district.
- Each principal employed by each charter school.

Publish on the Dept.'s website a link to the most recent version of the U.S. Dept. of Ed.'s guidance related to constitutionally protected prayer and religious expression in public elementary and secondary schools.

Develop and distribute to school districts and charter schools a professional development program.

Develop and distribute to schools and charters, a model policy that would satisfy the below requirements.

Section 2. Section 256C.3(4)(b)

Upon the request of the community-based provider, a district shall enter into a 28E agreement with a community-based provider to provide high-quality instruction as part of the approved local program. A provider participating in the SWVPP shall comply with preschool requirements.

An agreement shall not limit the number of students.

Does not authorize the state to exercise authority over the provider to modify its academic standards for admission or educational program.

Does not expand the authority of the state to impose regulations on the provider that are not necessary to implement the preschool program.

A provider is not an agent of the state or a political subdivision of this state.

Rules adopted by the state board to implement this chapter that impose an undue burden are invalid.

A provider that accepts foundation aid shall be given the maximum freedom possible to provide for the educational needs of the children participating in the program, consistent with state and federal law.

Section 3. Section 256E.7(2) New Paragraph

Protected speech or expression requirements apply to charter schools.

Section 4. Section 256F.4(2) New Paragraph

Protected speech or expression requirements apply to charter schools.

Section 5. Section 261A.34(4)

In the Higher Education Loan Authority code chapter, strikes language that says property can't be used for nonsectarian purposes.

Section 6. Section 261E.6(3)

In Senior Year Plus code chapter, strikes nonsectarian courses from not being eligible for concurrent enrollment.

Section 7. Section 261E.8

In Senior Year Plus code chapter, strikes nonsectarian courses from not being eligible for concurrent enrollment.

Section 4. Section 279.89 Protected speech and expression—prohibitions--enforcement

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

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

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

- Expressing a religious, political, or ideological viewpoint on the topic or subject of discussion or study during class.
- Expression religious, political, or ideological viewpoints in a homework assignment, artwork, presentation, or other written or oral assignments, without being discriminated against or the imposition of an academic penalty.
- Organizing religious, political, or ideological gatherings or clubs before, during, or after school to the same extent and same access as the school district grants to other student-initiated gatherings or clubs.
- Wearing clothing, accessories, and jewelry that display religious, political, or ideological messages or symbols in the same manner as the district permits other students.

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

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

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

Each district shall do all of the following:

- Annually notify each employee of the district of the availability of the U.S. Dept of Ed.'s guidance.
- Offer professional development opportunities.
- Adopt a policy that ensures the district complies with federal religious expression standards.

Annually certify to the Dept. of Ed. that the district is in compliance with the policy.

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

A court shall assess a civil penalty of not less than \$5000 against a district that fails to comply in addition to any monetary damages awarded. The civil penalty is payable to the prevailing individual or club organized by a student.

Any individual or club organized by a student aggrieved by a district's violation may assert the violation as a defense or counterclaim in any disciplinary action, civil proceeding, or administrative proceeding.

This subsection does not limit any other remedies available.

A civil action is barred unless it's commenced not later than 2 years after the day the cause of action accrues.

This section constitutes a waiver of any sovereign immunity provided to school districts under the 11th amendment.

A district that violates is not immune from suit or liability and consents to suit in federal court.

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

- Expression that is not protected under the first amendment including true threats, obscenity, and expression that is directed to promote imminent lawless actions.
- Expression that is unwelcome, and so severe, pervasive, and subjectively and objectively offensive, that the expression effectively denies a student access to educational opportunities or benefits.
- Conduct that intentionally, materially, and substantially disrupts any of the following:
 - The operations of the school district.
 - The expressive activity of another individual if that activity is occurring on school district property in an area reserved for that activity under the exclusive use or control of a particular student, group of students, or a club organized by a student.

Section 9. Section 301.1(2)

In Textbook code chapter, strikes nonsectarian, nonreligious from being disallowed for textbooks purchased by the district and flow through to the nonpublic school.

Section 10. Section 331.901(5)

In County Home Rule Implementation code chapter, strikes subsection that states county or township officers shall not appropriate funds to an institution, school, association, or object that is under ecclesiastical or sectarian management.

Section 11. Section 331.901(7)

Makes conforming changes.

Section 12. Section 422.12(1)

In Individual, Income, Corporate, and Franchise Taxes, strikes religious texts language.

Section 13. Section 422.12C(2)(b)(2)

Strikes subparagraph relating to instructional materials for early childhood expenses not including religious tenets, doctrines, or worship.

Section 14. Retroactive Applicability

Applies retroactively to January 1, 2026 for tax years.