



UEN Legislative Update

January 23, 2026

This UEN Weekly Report from the 2026 Legislative Session includes:

- House Releases Property Tax Relief Proposal
- DE's Prefiled Bills see Subcommittee Action
- Other Subcommittees of Interest
- Bills in Education Committees
- Advocacy Actions for the Week
- Advocacy Resources

House Releases Property Tax Proposal HSB 596:

The House introduced HSB 596 on Wednesday of this week. Although significant changes, especially with limitations for cities and counties, the bill starts in a more modest position than the Senate or Governor's proposals, dedicating no state money to offset property taxes, improving individual taxpayer statements, and requiring more voter approval for specific local government bonds. The bill has five Divisions:

Division I Property Tax Revenue Limitations:

- Excludes school districts from the definition of governmental entity subject to limitations
- Defines new valuation (growth/new construction in addition to the limit)
- 2% limit on total property tax revenue for all governmental entities except schools, beginning 7/1/2027 (not counting new construction)
- Enforcement provisions and adjustments. If a governmental entity submits a budget not in compliance with the limits, the entity is held to the prior year's budget amount (without the 2% growth).

Division II Residential Property Exemption:

- For assessment years beginning and after Jan. 1, 2026
- Sets a new residential exemption of \$25,000 (not to exceed the value of the property)
- This is in addition to all other exemptions
- This exemption does not apply to property taxes imposed by school districts, meaning that school districts will have a higher total valuation to which tax rates are applied and other local governments will have a lower valuation to which tax rates are applied.

Division III Property Tax Information Disclosure:

- *Note: the new UEN priority on property tax calls for a clear and simple Property Tax Statement, which we believe is accomplished by this Division.*

- Strikes IC 24.2A (1)(c) which is the Iowa Code section which requires the individual tax statements to calculate the “effective property tax rate” to mean, “the property tax rate per one thousand dollars of assessed value, equal to one thousand multiplied by the quotient of the current fiscal year’s actual property tax dollars certified for levy divided by the total assessed value used to calculate taxes for the budget year.” That calculation is based on assessment assumptions and not the exact property taxes that will be paid based on the local governments’ proposed budgets applied to the individual’s taxable property value.
- Adds another group of “special taxing districts” which are all others in addition to cities, counties and school districts to be reported on the taxpayer statements.
- Continues the requirement to submit information to the Department of Management (DOM) by March 5 on or before 4:00 p.m. Requires if any certifying board misses the deadline, they are held to the prior year’s budget amount, but exempts school districts from this penalty.
- Strikes the prior requirements of the individual property tax statements. Requires the county to send to each property owner within the county by regular mail an individual statement, identified as not being a property tax bill and indicating when the property tax bill will be sent. Requires the following to be included on individual property tax statements, applying to budgets beginning July 1, 2027 and beyond. (*Note: will not apply to property tax statements this year.*)
 1. Address, property description, parcel identification number, actual value, and taxable value of the owner’s or taxpayer’s property.
 2. Classification of the property, including identification of all assessment limitations and each exemption or credit received in the assessment year and the prior year.
 3. Sum of current fiscal year actual property taxes certified for levy for all political subdivisions’ levies on the individual’s property, the percentage each subdivision makes up of the whole, and the allocation of such amounts to specified categories of the political subdivision services and activities.
 4. Combined amount of the proposed property tax dollars for all of the political subdivisions’ levies for the budget year, the percentage that such amount represents of the proposed total taxes due on the property, the percentage increase from the current fiscal year and the potential reasons for any increases, and the allocation of amounts to specified categories of the political subdivisions’ services and activities, including that portion of such amount subject to the 2% growth limit.
 5. Proposed tax amounts are presented as a monthly amount and a percentage change from the monthly amount for the budget year.
 6. A comparison of totals of all property taxes for all taxing entities of the proposed amount and the totals of the budget year and the percentage change.
 7. Date, time and location of the political subdivisions’ public hearings, including a statement about the ability to provide feedback at the public hearing and protest property assessments.

- 8. Information on how to access the political subdivisions' statements for this year and prior years on their internet site.
- 9. A link to DOM's internet site to view an example of the statement and a brief explanation of the information on the statement.
- Requires DOM to consult with Iowa League of Cities and Iowa State Association of Counties regarding the prescribed form. Requires the statements to be "clear, concise, written in plain language, and may include tables, written narrative, graphics, and shall contain the internet site, mailing address, and a phone number for each political subdivision that owners/taxpayers may call with questions.
- Applies to political subdivision budgets for Fiscal Years beginning on or after July 1, 2027.

Division IV Council of Governments:

- Adds a new duty to the existing Council of Governments to provide coordination, planning, and technical assistance for local government entities for the purpose of consolidating, sharing or regionalizing services among units of local government.

Division V Bonding:

Sections 14-34 of the bill address bonding impacting other political subdivisions:

- Strikes IC 8.5 (16) regarding city and county bond issuance.
- Address regional transit authority bonding.
- Requires a petition for election before any indebtedness can be contracted (strikes the limitation "in excess of 1.25% of assessed value of taxable property").
- Makes changes to hospital bonding limitation.
- Makes changes to county bonding processes, especially essential corporate purpose bonds, including requiring an election requiring 60% supermajority.

Section 35 of the bill addresses procedures for school boards to bond against SAVE (Secure and Advanced Vision for Education, A.K.A, the state penny sales tax for school infrastructure):

- Creates a new Subsection 3 to Iowa Code 423F.4, which would apply to bonds issued on or after July 1, 2026, to require public notice, public hearing, and approval at the election of at least 60% of voters in favor.
- Notice of time and place of public hearing must be published, not less than ten nor more than twenty days before the public hearing, in a newspaper of general circulation in the school district.
- After the hearing, the school board can rescind the resolution or call for an election on one of the special election dates (39.2, subsection 4, paragraph d).
- Sets a time limit of 14 days after the election for challenges of the legality of any bonds or power of the authority to issue them, after which, a challenge is prohibited.

UEN is registered as undecided on HSB 596. We support the changes to the taxpayer statements, oppose the 60% supermajority vote for SAVE, and are grateful that the other limitations and \$25,000 residential exemption will not impact school districts.

See the January 16 report for a detailed summary of the Governor's Property Tax Relief Proposal (HSB 546 and SSB 3034).

DE Prefiled Bills Subcommittee Action:

HSB 554 Talented and Gifted Local Program and Advanced Pathways:

- Changes state ITEDs science assessment to 11th grade
- TAG Local Policies (goes into IC 257.42 TAG Programs and Funding):
 - Requires systematic and uniform procedures for screening, referring, identifying and providing services to students in Talented and Gifted Programs K-12.
 - Requires the board to consider a body of evidence from multiple data sources, objective and subjective, including at a minimum, local comparisons with the district and individual attendance centers, and may include but are not limited to any of the following (preserves local control in determining the criteria):
 - Standardized assessments
 - Student achievement
 - Cognitive ability
 - Creative ability
 - Qualitative and quantitative data
 - Teacher and parent input
 - Observation of gifted characteristics and behaviors.
 - Prohibits that any one criterion would disallow a student from participating in the TAG program.
- Requires the board to make all reasonable efforts to identify students with disabilities (having an IEP) and non-English-speaking students served in the EL program for TAG services.
- Encourages universal screening within identification procedures (*does not mandate, but later in the bill, requires districts to identify gaps in instruction due to grade advancement, which cannot be isolated with ITEDS or FAST screeners*).
- Requires districts to provide TAG services based on the areas in which the child is talented and gifted, and ensure provision of TAG instructional adaptations and education services are beyond the regular school program.
- Requires the School Board to review TAG student progress at least annually to ensure services and programs meet the academic needs of each TAG child.
- Requires every reasonable effort to provide educational services to each TAG child that promote the academic growth in their area of academic strength.
- The goal is to increase the number of students completing higher-level math in 9-12.
- Requires automatic enrollment of a student in an advanced math pathway if they have a score in ITEDs in the advanced performance level in grade 5, 6, or 7 OR demonstrated proficiency in math in their coursework or other local measure in grades 5, 6, and 7.

- Requires the board to establish and implement procedures for subject acceleration and whole-grade acceleration:
 - Describe how the district will assess a student's readiness for subject acceleration and whole-grade acceleration
 - Correspond to level, complexity and pace of the curriculum to meet student's academic needs
 - Provide support to address any possible gaps in learning created with subject or whole-grade acceleration.
- Requires districts to automatically enroll any grade 4-12 student who attains a score within the advanced performance level on ITEDS in the immediately preceding school year in the next most rigorous level of advanced courses/program offered by the school district. (*Do schools get the ITEDs data in time?*)
- Parent can request to opt out (but district must auto-enroll first.)
- Requires the district to notify parents and students of advanced courses and programs available to eligible students. Not intended to limit student access to other advanced programs (Senior Year Plus or college credit.)
- Allow any student enrolled in an accelerated course to take the statewide summative assessment corresponding to the content and level of the course (not necessarily their grade level).
- States that this is NOT an unfunded mandate.
- *Note: The Advanced pathways proposal goes into IC 279.89, which regulates what school must offer. The advanced pathways are not only for TAG students. \$24 M in TAG carry-forward from last year would not be allowed to be spent on advanced pathways or grade acceleration if any non-TAG student is auto-enrolled. TAG funding is required to be spent exclusively on TAG children for programs beyond the regular program.)*

UEN is currently registered as undecided on this bill, as we gather information about the potential costs associated with the advanced pathways provisions. We do not see much change in the Talented and Gifted program specifications.

HSB 555 Teacher Preparation Program Requirements and Licensure

- Beginning 7/1/2027, requires any student admitted to a teacher preparation postsecondary program to have clinical experiences and preparation for serving English Learners and students with disabilities.
- Requires state Board of Education to adopt rules to prescribe practicum and clinical experience standards, including differentiation, applicable to all students in teacher preparation programs.
- Requires a minimum of 15 practicum hours for special population instruction and support, including progress monitoring for IEPs for students with disabilities, applicable to all students in the teacher preparation programs.
- Requires a minimum of 40 practicum hours, both elementary and secondary, for an English-learner endorsement.
- Requires the Department of Education (DE) to provide procedures for ongoing support.

- Requires teacher preparation programs to administer an end-of-program summative test to measure preparation in content areas needed for endorsement areas. Requires DE to provide the tests to the teacher preparation programs.
- Requires teacher preparation programs to identify remediation needs for students not making the cut score set by the DE for each endorsement area.
- Requires teacher preparation programs to report test scores to the DE, and requires DE to report on their website beginning 8.1.28, program-level passage rates and DE efforts to support the teacher preparation programs (curriculum improvement, remediation techniques and program evaluation). Also requires DE to post examples of program remediation and assessment plans teacher preparation programs have provided to students below the cut score prior to program completion.
- *DE staff stated in the subcommittee that a certain score is not required for program completion for students or for licensure. This is a measure of program quality for teacher preparation programs.*
- Also requires completion of a self-paced course of content related to special education laws, assessment and other essential competencies of teachers applying to be special education teachers with a class B or conditional licensure. The bill does not specify if a teacher must complete the course before teaching special education students.

UEN is registered as undecided on the bill. We support the additional clinical experiences for new teachers for students with diverse needs, and the course for special education teachers on conditional licensure makes sense. We are unsure about the impact of the summative assessment on teacher preparation programs and are concerned about the timing of the special education course, that could interfere with recruiting special education teachers and filling positions that are vacant.

Other Subcommittees of Interest:

SF 2010 Open Enrollment Busing by Sen. Green: current law allows a receiving school district with an enrollment of less than 2,000 students to enter a district of residence, not more than two miles into the resident district, to bus open enrolled students, as long as the attendance center they will attend is closer to their residence than the attendance center they would have attended in their resident district. This bill strikes the two-mile limit. UEN is registered opposed. The bill was approved by the subcommittee, moving it forward to the full Senate Education Committee.

SF 2043 Categorical Flexibility by Sen. Evans: adds the ability to transfer teacher salary supplement ending balances to the Flexibility Account and removes requirements for public notice and a public hearing for the school board to direct expenditures of the Flexibility Account. Expenditures from the Flexibility Account are required by current law to be part of the school district's budget and approved by school board resolution. Those two provisions are unchanged by the bill. The subcommittee approved the bill, moving it forward to the full Senate Education Committee. UEN is registered in support.

HSB 594 One Unit of U.S. Government by Rep. Wheeler: lengthens the course requirement for high school students to take U. S. Government from $\frac{1}{2}$ unit (one semester) to 1 unit (full year). Applies to public schools, charter schools, and private schools that are accredited by the State (primarily, Catholic Schools). The bill does not increase the requirements that schools offer 5 units of social studies. Requires the state Board of Education to adjust social studies standards accordingly. Applies to school years beginning on or after July 1, 2028. The subcommittee approved the bill, moving it forward to the full House Education Committee. Although we appreciate the delayed implementation date, we requested that the subcommittee members consider grandfathering in any students who had completed the half unit of U. S. Government prior to July 1, 2028, and expressed some potential costs of curriculum alignment, materials and challenges in hiring staff with the proper social studies credentials. The requirement could also affect 11th and 12th graders' ability to participate in internships, work-based learning, college-credit courses, or graduate early. However, the new social studies standards include detailed content which may be challenging to fit into $\frac{1}{2}$ unit of U. S. Government and a full year might help schools better prepare students to successfully pass the civics test required for graduation. UEN is registered as undecided on the bill. We are still gathering information from districts about the costs of implementation.

HSB 533 Community College BA Programs by Rep. Collins: this bill allows community college to offer some limited 4-year BA degree programs that consist of programs of student or academic majors that lead to jobs that address a high-demand, sustained, and unmet workforce need within the community college region, as demonstrated by the current number of related job vacancies and employer support for such programs. The bill prohibits community college courses within the degree program from being delivered entirely online. The bill restricts tuition costs for these courses to no more than 150% of the tuition charged to community college students in associate's degree programs. Requires the community colleges to obtain accreditation for their BA programs. Since in many regions, Iowa is still experiencing a teacher shortage, primarily in CTE and Special Education, this program could help address challenges in hiring qualified teaching staff. The subcommittee recommended moving the bill to the full Higher Education Committee. UEN is registered in support.

SF 2006 Physical Activity Requirements in K-5 by Sen. McClintock: requires school districts to provide 30 minutes of physical activity to students in grades K-5, in addition to the PE curriculum, for students who are not suspended or expelled. Prohibits a school from preventing a student from engaging in physical activity unless certain conditions apply: a) student poses a danger to health or safety of a school employee, contractor or other student, b) due to inclement weather, the school relocates physical activity that was to take place outdoors, c) the school dismisses class early due to unforeseen circumstances including weather or loss of utility services, and d) the student is absent from school, including due to illness or a medical appointment, during the time of the physical activity. The subcommittee approved the bill, moving it forward to the full Senate Education Committee. UEN is registered as undecided.

SF 2044 Discipline of Students for Violent or Nonviolent Disruptions by Sen. Gruenhagen: the bill addresses teacher removal of students from classrooms for violent or nonviolent disruptions and the processes for returning students to the classroom.

- Allows a teacher to remove a student from the classroom for violent or nonviolent disruptions and place the student under the supervision of the principal or principal's designee, for at least 30 minutes. Prohibits the principal from returning the student without the teacher's consent.
- Makes changes to the board's graduated policies on threats of violence and actual violence to instead pertain to nonviolent and violent disruptions. Prohibits the board policy and procedures from violating federal IDEA (students with disabilities) requirements or FERPA (student privacy). The policy must include convening an IEP meeting for a student removed from the classroom for violent or nonviolent disruption who has an IEP.
- Requires each attendance center to create a placement review committee (consisting of two teachers appointed by teachers and one professional staff member who works in the attendance center appointed by the principal). The committee is responsible for determining when a removed student can go back into the classroom.
- The policy must prohibit the principal from returning the student who created a nonviolent disruption to the teacher's classroom without the teacher's consent until the placement committee approves the return.
- Policies require the principal to inform the teacher of the disciplinary actions taken against the student as soon as reasonably possible.
- Policies must require the student removed for nonviolent disruption to make up any work missed while under the principal's or designee's supervision.
- If removed more than once in a school year for a nonviolent disruption, the teacher, principal, guidance counselor, student and parent must meet and discuss a behavioral plan and course of discipline to correct the student's behavior (may include alternative placement, including a therapeutic classroom when appropriate).
- The policy must require a teacher to remove a student who causes a violent disruption from the teacher's classroom. Policy must prohibit the principal or designee from returning a student causing a violent disruption to the classroom without the teacher's consent unless the placement review committee approves the return. However, the policy requires the policy to provide that the placement review committee does not have the authority to return the student to the classroom if the violent disruption included an assault on the teacher and the teacher does not consent to allowing the student to return. Mandates the policy to require that a student removed from the classroom for a violent disruption be suspended, expelled or placed in an alternative learning environment, including a therapeutic classroom, when appropriate, as determined by the principal in accordance with the policies.
- Requires the policies be posted on the district's website and included in student handbooks.

- Defines nonviolent disruption to include but not be limited to a disruption to classroom instruction that results in disorderly conduct, abusive or profane language, bullying as defined under section 280.28, or repeatedly disruptive behavior.
- Defines violent disruption to include, but not be limited to, disruption of classroom instruction that is a result of a threat of violence or an incident of violence that results in injury, property damage, or assault as defined in 708.1.

The subcommittee moved the bill forward to the full Senate Education Committee. UEN is registered as undecided but leaning opposed as we continue to gather information from districts.

SF 2003 Instruction on Gender Theory and Sexual Orientation by Sen. Green: extends the prohibition that currently applies to grades K-6 to include grades 7 through 12. States that a school district shall not provide any program, curriculum, test, survey, questionnaire, promotion, or instruction relating to gender theory or sexual orientation to students in kindergarten through grade twelve. UEN is registered as opposed.

Note: SF 418 enacted in 2025 changed the original statute from referencing gender identity to apply instead to gender theory, defined to mean the same as defined in section 216.2, a concept that an individual may properly be described in terms of an internal sense of gender that is incongruent with the individual's sex as either male or female. "Gender theory" includes the concept that an individual who experiences distress or discomfort with the individual's sex should identify as and live consistent with the individual's internal sense of gender, and that an individual can delay natural puberty and develop sex characteristics of the opposite sex through the use of puberty blockers, cross-sex hormones, and surgical procedures. SF 496 enacted in 2023, with the original prohibition against the provision of any program, curriculum, test, survey, questionnaire, promotion, or instruction related to gender identify or sexual orientation is still not being enforced, under injunction pursuant to litigation.

SF 2007 School Resource Officers Operational Sharing by Sen. Lofgren: increases the operational shared weighting for SROs from 3 students to 5 students. *Note: currently, SRO generates weighting limited to 2 students under a limitation later in the operational sharing code section, so if implemented, the SRO would generate 4 students' worth of funding.* The subcommittee approved the bill to move forward, sending it to the full Senate Education Committee. UEN is undecided.

SF 2004 School Weapons Carry Insurance by Sen. Rowley: the bill allows school districts to pay for the increased insurance costs resulting from a policy allowing employees to carry arms on school property, using SAVE revenue (a state penny for school infrastructure). UEN is opposed.

SF 2005 Shared Teacher Functions by Sen. Lofgren: adds a career and technical education teacher as a position eligible to generate shared operational function weighting, at the level of 3-student weighting (which would generate 2 students' worth of funding, or essentially \$16,000

for each district sharing the teacher). UEN is undecided. The subcommittee approved the bill, moving it forward to the full Senate Education Committee.

Bills in the Education Committees:

There are two places to find lists, links and descriptions of bills in each of the chamber's Education Committees:

Senate Education Committee:

- Bills sponsored by individual legislators or bills passed by the other chamber, are found here: <https://www.legis.iowa.gov/committees/committeeBills?committee=327&GA=91>
- Study bills sponsored by the DE, the Governor or the Chair of the Committee, are found here:
<https://www.legis.iowa.gov/committees/committeeStudyBills?committee=327&GA=91>

House Education Committee:

- Bills sponsored by individual legislators or bills passed by the other chamber, are found here: <https://www.legis.iowa.gov/committees/committeeBills?committee=686&GA=91>
- Study bills sponsored by the DE, the Governor or the Chair of the Committee, are found here:
<https://www.legis.iowa.gov/committees/committeeStudyBills?committee=686&GA=91>

Advocacy Actions This Week:

Adequate School Funding: Contact legislators regarding SSA. The Governor's recommendation of 2.0% falls short of inflation (as has every SSA increase over the last five years). The teacher salary investment last year was a really good start, but SSA has to keep pace, or our staff and programs for students will be compromised. See the UEN Issue Brief for additional information. The deadline for deciding SSA is February 11, so the advocacy window is tight. No bills sponsored by Republicans have yet been introduced to set the SSA rate. Additional Supports:

- Download the [UEN 2026 Adequate School Funding Issue Brief](#), providing education funding history, comparing total Iowa education expenditures per pupil, which most recently ranked our state as 35th in the nation, now spending over \$2,700 less per student than the national average, and including some talking points to help you advocate with your legislators. *UEN's Legislative Priority supports an SSA rate that at least matches the inflation rate schools are experiencing.*
- The REC sets a revenue growth estimate for FY 2027 of 4.2%. Shouldn't schools benefit from the general fund recovery?
- The [ISFIS New Authority Calculator](#) allows users to set the SSA rate and calculate the impact across all districts for FY 2027 on your regular program (not including special education or other supplementary weightings). Enter the SSA percentage increase to compare to the new money you'd receive if the SSA rate was higher than the Governor's Recommendation of 2.0%. Check out the new tab to determine the impact of 2% on your TSS and other per pupil categoricals and media and education services. What

would that additional authority provide for students? What happens if your school experiences a few more years of 2% or lower?

Property Tax Relief: Encourage legislators to get fiscal estimates from LSA and DOM before proceeding with big system changes. The property tax system is complicated. Multiple changes to all three components of the system are very hard to predict.

- The Senate's proposal, in particular, significantly changes or limits all three components: Valuation, Rates and Total Levy (dollars collected).
- The Governor's version is more modest, but still accelerates SAVE funds within a very short time frame, negatively impacting resources available for school infrastructure, safety and equipment.
- The House's version is the least harmful to schools, positively improves the property taxpayer statements, but we oppose requiring a 60% supermajority vote for approval of SAVE revenue bonds.

Protect schools from property tax reductions and limiting policies that restrict revenue, since schools are already primarily budget-limited and enrollment-driven under the foundation formula. See the [UEN Property Tax Reform 2026 Issue Brief](#) for additional talking points and items to discuss with your legislators.

Quality Preschool and Other UEN Priorities: In every communication, find a way to mention Quality Preschool and Teacher (especially special education) and other Staff Shortages. Find Issue Briefs and other resources on the [UEN Website](#) to find talking points or as resources to share when you meet with policymakers.

Connecting with Legislators: To call and leave a message at the Statehouse during the legislative session, the House switchboard operator number is 515.281.3221 and the Senate switchboard operator number is 515.281.3371. You can ask if they are available or leave a message for them to call you back. You can also ask them for the best way to contact them during the session. They may prefer email, text message, or a phone call, based on their personal preferences.

Find out who your legislators are through the interactive map or address search posted on the Legislative Website here: <https://www.legis.iowa.gov/legislators/find>

Other UEN Advocacy Resources:

Check out the UEN Website at www.uen-ia.org to find Issue Briefs, these UEN Weekly Update Reports and Videos, UEN Calls to Action when immediate advocacy action is required, testimony presented to the State Board of Education, the DE or any legislative committee or public hearing, and links to fiscal information that may inform your work. The latest legislative actions from the Statehouse will be posted at: www.uen-ia.org/blogs-list. The 2026 UEN Advocacy Handbook will be available and posted soon at www.uen-ia.org/advocacy-handbook.

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