

**126C.45 ICE ARENA LEVY.**

(a) Each year, an independent school district operating and maintaining an ice arena, may levy for the net operational costs of the ice arena. The levy may not exceed the net actual costs of operation of the arena for the previous year. Net actual costs are defined as operating costs less any operating revenues.

(b) Two or more school districts may enter into a cooperation agreement to operate and maintain an ice arena. A district with a cooperation agreement must apportion the qualifying costs and annual levy amount among each cooperating district as specified in the cooperation agreement. Cooperating districts must report the apportionment of the costs and levy to the Department of Education in the form and manner specified by the commissioner.

(c) Any district operating and maintaining an ice arena must demonstrate to the satisfaction of the department that the district will offer equal sports opportunities for male and female students to use its ice arena, particularly in areas of access to prime practice time, team support, and providing junior varsity and younger level teams for girls' ice sports and ice sports offerings.

**History:** 1975 c 432 s 75; 1976 c 271 s 81; 1977 c 447 art 6 s 8; 1978 c 764 s 105; 1982 c 548 art 6 s 21; 1983 c 314 art 6 s 24; 1984 c 463 art 6 s 6; 1986 c 444; 1987 c 398 art 1 s 21; art 6 s 12; 1988 c 486 s 85; 1988 c 718 art 6 s 20,21; 1988 c 719 art 5 s 84; 1989 c 329 art 6 s 48; art 13 s 9-11,20; 1Sp1989 c 1 art 2 s 11; 1990 c 426 art 2 s 1; 1990 c 562 art 6 s 33; art 7 s 10; art 10 s 9-11; 1990 c 596 s 3; 1991 c 130 s 29; 1991 c 265 art 5 s 12; 1991 c 291 art 4 s 1; 1992 c 499 art 6 s 29; art 7 s 11,26; art 12 s 29; 1992 c 511 art 2 s 21; art 5 s 9; 1992 c 603 s 11; 1993 c 224 art 7 s 13; art 8 s 3,4; 1994 c 647 art 8 s 9; 1Sp1995 c 3 art 1 s 17; art 16 s 13; 1996 c 412 art 4 s 10; art 13 s 18; 1997 c 66 s 79; 1Sp1997 c 4 art 1 s 26-28; art 2 s 31; 1998 c 397 art 7 s 113,164; 1Sp2003 c 9 art 5 s 12; 2008 c 363 art 2 s 25; 1Sp2025 c 10 art 8 s 17