

SENATE FILE 189
BY REHBERG

(COMPANION TO LSB 2295HH
BY LUKAN)

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to fire fighter preparedness by creating a fire
2 fighter preparedness fund, by allocating a certain portion of
3 insurance premiums tax to the fire fighter preparedness fund,
4 and making an appropriation and providing a retroactive
5 applicability date.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22

SF 189
STATE GOVERNMENT

1 Section 1. NEW SECTION. 100B.12 FIRE FIGHTER
2 PREPAREDNESS FUND.

3 1. A fire fighter preparedness fund is created as a
4 separate and distinct fund in the state treasury under the
5 control of the division of fire protection of the department
6 of public safety.

7 2. Revenue for the fire fighter preparedness fund shall
8 include, but is not limited to, the following:

9 a. Moneys credited to the fund pursuant to section 432.15.

10 b. Moneys in the form of a devise, gift, bequest,
11 donation, or federal or other grant intended to be used for
12 the purposes of the fund.

13 3. Moneys in the fire fighter preparedness fund are not
14 subject to section 8.33. Notwithstanding section 12C.7,
15 subsection 2, interest or earnings on moneys in the fund shall
16 be credited to the fund.

17 4. Moneys in the fire fighter preparedness fund are
18 appropriated to the division of fire protection of the
19 department of public safety to be used annually to provide
20 fire fighter training and training equipment around the state.

21 Sec. 2. NEW SECTION. 432.15 INSURANCE TAXES FOR FIRE
22 FIGHTER PREPAREDNESS.

23 Of the amounts paid as taxes pursuant to section 432.1,
24 subsection 3, from insurance on other than life, one-eighth of
25 such amount shall be deposited in the fire fighter
26 preparedness fund created in section 100B.12.

27 Sec. 3. RETROACTIVE APPLICABILITY. Section 2 of this Act
28 applies retroactively to January 1, 2003, for tax years
29 beginning on or after that date.

30 EXPLANATION

31 This bill creates the fire fighter preparedness fund under
32 the control of the division of fire protection of the
33 department of public safety.

34 The bill provides that 1/8 of the insurance premium taxes
35 paid on insurance other than for life shall be credited to the

1 fund.

2 Moneys in the fund are appropriated to the division of fire
3 protection of the department of public safety to provide fire
4 fighter training and training equipment around the state.

5 The section of the bill that dedicates premium tax revenues
6 applies retroactively to tax years beginning on or after
7 January 1, 2003.

8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35

5

4

