

SENATE FILE 2126
BY BUHR

(COMPANION TO LSB 5901HH
BY SHEARER)

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

A BILL FOR

1 An Act relating to establishing the department of public health
2 as lead agency for emergency medical services, providing for
3 minimum certification requirements for ambulance crews,
4 providing for the delivery of prehospital care by physician
5 assistants, providing funding for emergency medical services
6 education, training, and equipment, authorizing a county to
7 impose a local option tax or combination of taxes to provide
8 local funding, and requiring townships to provide ambulance
9 services in counties not providing such service.

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

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1 Section 1. Section 147.161, Code 1991, is amended to read
2 as follows:

3 147.161 TRAINING AND CERTIFICATION OF FIRST RESPONDERS,
4 EMERGENCY RESCUE TECHNICIANS, AND EMERGENCY MEDICAL
5 TECHNICIANS-AMBULANCE -- LEAD AGENCY.

6 The department shall establish rules pursuant to this
7 chapter for the training and certification of first
8 responders, emergency rescue technicians, and emergency
9 medical technicians-ambulance as defined under section 147.1.
10 The department shall be the lead agency responsible for
11 coordinating and regulating the provision of emergency medical
12 services in this state and shall adopt rules to implement this
13 duty in consultation with the state department of
14 transportation, and the boards of medical examiners, nursing,
15 and physician assistants.

16 Sec. 2. NEW SECTION. 147.162 MINIMUM CERTIFICATION FOR
17 AMBULANCE CREWS.

18 Effective January 1, 2000, each ambulance operated in this
19 state shall be staffed by at least one emergency medical
20 technician-ambulance as defined in section 147.1. The
21 department shall establish rules to provide for the
22 implementation of this requirement.

23 Sec. 3. Section 147A.12, Code 1991, is amended to read as
24 follows:

25 147A.12 REGISTERED-NURSE EXCEPTION -- REGISTERED NURSES
26 AND PHYSICIAN ASSISTANTS.

27 1. This chapter does not restrict a registered nurse,
28 licensed pursuant to chapter 152 or a physician assistant,
29 licensed pursuant to chapter 148C, from staffing an authorized
30 ambulance, rescue, or first response service provided the
31 registered nurse or physician assistant can document
32 equivalency through education and additional skills training
33 essential in the delivery of prehospital emergency care. The
34 equivalency shall be accepted when:

35 a. Documentation has been reviewed and approved at the

1 local level by the medical director of the ambulance, rescue,
2 or first response service in accordance with the rules of the
3 board of nursing or board of physician assistant examiners
4 developed jointly with the board of medical examiners.

5 b. Authorization has been granted to that ambulance,
6 rescue, or first response service by the department.

7 2. Section 147A.10 applies to a registered nurse or
8 physician assistant in compliance with this section.

9 Sec. 4. Section 359.42, Code 1991, is amended to read as
10 follows:

11 359.42 TOWNSHIP FIRE PROTECTION SERVICE, EMERGENCY WARNING
12 SYSTEM, AND AMBULANCE SERVICE.

13 The trustees of each township shall provide fire protection
14 service for the township, exclusive of any part of the
15 township within a benefited fire district and, in counties not
16 providing ambulance services, may shall provide ambulance
17 service. The trustees may purchase, own, rent or maintain
18 fire protection service or ambulance service apparatus or
19 equipment or both kinds of apparatus or equipment and provide
20 housing for the equipment. The trustees of a township which
21 is located within a county having a population of three
22 hundred thousand or more may also establish and maintain an
23 emergency warning system within the township. The trustees
24 may contract with a public or private agency under chapter 28E
25 for the purpose of providing any service or system required or
26 authorized under this section.

27 Sec. 5. Section 422B.8, unnumbered paragraph 2, Code 1991,
28 is amended to read as follows:

29 The amount of the sale, for purposes of determining the
30 amount of the local sales and services tax, does not include
31 the amount of any state gross receipts taxes and the amount of
32 local sales and services tax imposed under chapter 422C.

33 Sec. 6. NEW SECTION. 422C.1 AUTHORIZATION -- ELECTION --
34 IMPOSITION AND REPEAL -- USE OF REVENUES.

35 1. A county board of supervisors may impose by ordinance

1 any of the following taxes or a combination of the following
2 taxes:

- 3 a. Local option sales and services tax.
- 4 b. Local option income surtax.
- 5 c. An ad valorem property tax.

6 Revenues generated from these taxes shall be used for
7 emergency medical services as provided in section 422C.9.

8 2. The taxes for emergency medical services shall only be
9 imposed after an election at which a majority of those voting
10 favor imposing the tax or combination of taxes specified in
11 subsection 1, paragraph "a", "b", or "c". The question of
12 imposing the tax or combination of the taxes may be submitted
13 at the regular city election, a special election, or state
14 general election. Notice of the question shall be provided by
15 publication at least sixty days before the time of the
16 election and shall identify the tax or combination of taxes
17 and the rate or rates, as applicable. If a majority of those
18 voting on the question approve the imposition of the tax or
19 combination of taxes, the tax or combination of taxes shall be
20 imposed as follows:

21 a. A local option sales and services tax shall be imposed
22 January 1, April 1, July 1, or October 1, as set by the board,
23 following the date of the election.

24 b. A local option income surtax shall be imposed for tax
25 years beginning on or after January 1 of the fiscal year in
26 which the favorable election was held.

27 c. An ad valorem property tax shall be imposed for the
28 fiscal year in which the election was held.

29 3. Revenues received by the county from the taxes imposed
30 under this chapter shall be deposited into the emergency
31 medical services equipment and training trust fund created
32 pursuant to section 422C.9 and shall be used as provided in
33 that section.

34 4. Any tax or combination of taxes imposed shall be for an
35 indefinite period unless otherwise set by the board as part of

1 the ballot proposition. A tax or combination of taxes imposed
2 may be repealed after an election at which a majority of those
3 voting on the question of repeal favor the repeal. In order
4 for an election for repeal to be held a petition shall be
5 filed with the board of supervisors specifying the tax or
6 combination of taxes to be repealed and the date or dates when
7 each tax will be repealed, subject to the repeal dates
8 specified in this chapter. To be valid, a petition must be
9 signed by eligible electors of the whole county equal in
10 number to five percent of the persons in the whole county who
11 voted at the last preceding state general election. If more
12 than one valid petition is received, the earliest received
13 petition shall be used. Upon receipt of such petition the
14 board shall submit the question of repeal at a regular city
15 election, special election, or state general election.

16 Sec. 7. NEW SECTION. 422C.2 LOCAL SALES AND SERVICES
17 TAX.

18 A local sales and services tax at the rate of not more than
19 one percent may be imposed by a county on the gross receipts
20 taxed by the state under chapter 422, division IV. A local
21 sales and services tax shall be imposed on the same basis as
22 the state sales and services tax and shall not be imposed on
23 the sale of any property or on any service not taxed by the
24 state, except the tax shall not be imposed on the gross
25 receipts from the sale of motor fuel or special fuel as
26 defined in chapter 324, on the gross receipts from the rental
27 of rooms, apartments, or sleeping quarters which are taxed
28 under chapter 422A during the period the hotel and motel tax
29 is imposed, on the gross receipts from the sale of natural gas
30 or electric energy in a city or county where the gross
31 receipts are subject to a franchise fee or user fee during the
32 period the franchise or user fee is imposed, on the gross
33 receipts upon which sales tax is imposed only under section
34 422.43, subsection 12, on the gross receipts from the sale of
35 equipment by the state department of transportation, and on

1 the gross receipts from the sale of a lottery ticket or share
2 in a lottery game conducted pursuant to chapter 99E. A local
3 sales and services tax is applicable to transactions within
4 all areas of the county and shall be collected by all persons
5 required to collect state gross receipts taxes.

6 The amount of the sale, for purposes of determining the
7 amount of the local sales and services tax, does not include
8 the amount of any state gross receipts taxes and any local
9 sales and services tax imposed under chapter 422B.

10 A tax permit other than the state tax permit required under
11 section 422.53 shall not be required by local authorities.

12 Sec. 8. NEW SECTION. 422C.3 ADMINISTRATION.

13 A local sales and services tax shall be imposed January 1,
14 April 1, July 1, or October 1 following a favorable election
15 and notification of the director of revenue and finance and
16 shall be repealed as provided in section 422C.1, subsection 4,
17 on December 31, March 31, June 30, or September 30. At least
18 forty days before the imposition or repeal of the tax, a
19 county shall provide notice of the action by certified mail to
20 the director of revenue and finance.

21 The director of revenue and finance shall administer a
22 local sales and services tax as nearly as possible in
23 conjunction with the administration of state gross receipts
24 tax laws. The director shall provide appropriate forms or
25 provide on the regular state tax forms for reporting local
26 sales and services tax liability.

27 The ordinance of a county board of supervisors imposing a
28 local sales and services tax shall adopt by reference the
29 applicable provisions of the appropriate sections of chapter
30 422, division IV. All powers and requirements of the director
31 to administer the state gross receipts tax law are applicable
32 to the administration of a local sales and services tax law,
33 including but not limited to, the provisions of sections
34 422.25, subsection 4, 422.30, 422.48 to 422.52, 422.54 to
35 422.58, 422.67, 422.68, 422.69, subsection 1, and 422.70 to

1 422.75. Local officials shall confer with the director of
2 revenue and finance for assistance in drafting the ordinance
3 imposing a local sales and services tax. A certified copy of
4 the ordinance shall be filed with the director as soon as
5 possible after passage.

6 The director, in consultation with local officials, shall
7 collect and account for a local sales and services tax. The
8 director shall certify each quarter the amount of local sales
9 and services tax receipts and any interest and penalties to be
10 credited to the local sales and services tax fund which shall
11 be established in the office of the treasurer of state.

12 All local tax moneys and interest and penalties received or
13 refunded one hundred eighty days or more after the date on
14 which the local sales and services tax is repealed shall be
15 deposited in or withdrawn from the state general fund.

16 Sec. 9. NEW SECTION. 422C.4 PAYMENT TO LOCAL
17 GOVERNMENTS.

18 1. The director shall credit the local sales and services
19 tax receipts and interest and penalties from a county to the
20 county's account in the local sales and services tax fund. If
21 the director is unable to determine from which county any of
22 the receipts were collected, those receipts shall be allocated
23 amongst the possible counties based on allocation rules
24 adopted by the director.

25 2. a. The director of revenue and finance within fifteen
26 days of the beginning of each fiscal year shall send to each
27 county where the local option tax is imposed, an estimate of
28 the amount of tax moneys each county will receive for the year
29 and for each quarter of the year. At the end of each quarter,
30 the director may revise the estimates for the year and
31 remaining quarters.

32 b. The director of revenue and finance shall remit ninety
33 percent of the estimated tax receipts for the county to the
34 county after the end of each quarter no later than the
35 following dates: November 10, February 10, May 10, and August

1 10.

2 c. The director of revenue and finance shall remit a final
3 payment of the remainder of tax moneys due the county for the
4 fiscal year before the due date for the payment of the first
5 quarter of the next fiscal year. If an overpayment has
6 resulted during the previous fiscal year, the first payment of
7 the new fiscal year shall be adjusted to reflect any
8 overpayment.

9 3. Revenues received from the local sales and services tax
10 shall be deposited and used as provided in section 422C.9.

11 Sec. 10. NEW SECTION. 422C.5 LOCAL INCOME SURTAX.

12 A county may impose by ordinance a local income surtax at
13 the rate set by the board of supervisors, in increments of one
14 percent, on the state individual income tax of each individual
15 residing in the county at the end of the individual's
16 applicable tax year. For purposes of this section, "state
17 individual income tax" means the tax computed under section
18 422.5, less the credits allowed in sections 422.11A, 422.11B,
19 422.11C, 422.12, and 422.12C.

20 Sec. 11. NEW SECTION. 422C.6 ADMINISTRATION.

21 A local income surtax shall be imposed January 1 of the
22 fiscal year in which the favorable election was held for tax
23 years beginning on or after January 1, and is repealed as
24 provided in section 422C.1, subsection 4, as of December 31
25 for tax years beginning after December 31.

26 The director of revenue and finance shall administer the
27 local income surtax as nearly as possible in conjunction with
28 the administration of state income tax laws. The director
29 shall provide on the regular state tax forms for reporting
30 local income surtax.

31 An ordinance imposing a local income surtax shall adopt by
32 reference the applicable provisions of the appropriate
33 sections of chapter 422, division II. All powers and
34 requirements of the director in administering the state income
35 tax law apply to the administration of a local income surtax,

1 including but not limited to, the provisions of sections
2 422.4, 422.20 to 422.31, 422.68, 422.70, and 422.72 to 422.75.
3 Local officials shall confer with the director of revenue and
4 finance for assistance in drafting the ordinance imposing a
5 local income surtax. A certified copy of the ordinance shall
6 be filed with the director as soon as possible after passage.
7 The director, in consultation with local officials, shall
8 collect and account for a local income surtax and any interest
9 and penalties. The director shall credit local income surtax
10 receipts and any interest and penalties collected from returns
11 filed on or before November 1 of the calendar year following
12 the tax year for which the local income surtax is imposed to a
13 "local income surtax fund" established in the office of the
14 treasurer of state. All local income surtax receipts and any
15 interest and penalties received or refunded from returns filed
16 after November 1 of the calendar year following the tax year
17 for which the local income surtax is imposed shall be
18 deposited in or withdrawn from the state general fund and
19 shall be considered part of the cost of administering the
20 local income surtax.

21 Sec. 12. NEW SECTION. 422C.7 PAYMENT TO LOCAL GOVERNMENT
22 -- USE OF RECEIPTS.

23 1. On or before December 15, the director of revenue and
24 finance shall make an accounting of the local income surtax
25 receipts and any interest and penalties collected from returns
26 filed on or before November 1 and shall certify to the
27 treasurer of state this amount collected. The treasurer of
28 state shall remit within fifteen days of the certification by
29 the director to each county which has imposed a local income
30 surtax the amount in the local income surtax fund collected as
31 a result of its surtax.

32 2. Local income surtax moneys received by a county shall
33 be deposited and used as provided in section 422C.9.

34 Sec. 13. NEW SECTION. 422C.8 PROPERTY TAX LEVY.

35 A county may levy an emergency medical services education,

1 training, and equipment tax at the rate set by the board of
2 supervisors and approved at the election as provided in
3 section 422C.1, on all taxable property in the county for
4 fiscal years beginning with the fiscal year in which the
5 favorable election was held. The levy is repealed for
6 subsequent fiscal years as provided in section 422C.1,
7 subsection 4.

8 Sec. 14. NEW SECTION. 422C.9 EMERGENCY MEDICAL SERVICES
9 TRUST FUND.

10 1. A county authorized to impose a tax under this chapter
11 shall establish an emergency medical services equipment and
12 training trust fund into which revenues received from the
13 taxes imposed shall be deposited. Moneys in the trust fund
14 shall be used for the acquisition of equipment for emergency
15 medical services and for the training in the use of such
16 equipment. In addition, moneys in the fund may be used for
17 the purpose of matching federal or state funds for education
18 and training related to emergency medical services.

19 2. A county may enter into chapter 28E agreements with
20 other counties in order to ensure adequate coverage of the
21 county's service area.

22 3. a. Costs which are eligible for emergency medical
23 services equipment and training trust fund expenditures
24 include, but are not limited to:

25 (1) Defibrillators.

26 (2) Nondisposable essential ambulance equipment, as
27 defined by rule by the Iowa department of public health.

28 (3) Communications pagers, radios, and base repeaters.

29 (4) Training in the use of emergency medical services
30 equipment.

31 b. Costs which are not eligible for emergency medical
32 services equipment and training trust fund expenditures
33 include but are not limited to:

34 (1) Vehicles including, but not limited to, ambulances,
35 fire apparatus, boats, rescue or first response vehicles, and

1 snowmobiles.

2 (2) Automotive parts.

3 (3) Buildings.

4 (4) Land.

5 Sec. 15. The Iowa department of public health, in
6 conjunction with the regional emergency medical services
7 councils and county emergency medical services associations,
8 shall develop a plan by July 1, 1992, to develop a process for
9 establishing emergency medical services standards and for
10 providing emergency medical services education and training
11 throughout the state with implementation of providing
12 emergency medical services education and training to be
13 completed by January 1, 2000.

14 EXPLANATION

15 This bill provides that the department of public health is
16 the lead agency for coordinating the provision of emergency
17 medical services and the regulation of emergency medical
18 services providers. The department will establish
19 administrative rules to implement this responsibility in
20 consultation with the state department of transportation and
21 the boards of medical examiners, nursing, and physician
22 assistant examiners. The bill also requires the department to
23 establish rules to implement the requirement that all
24 ambulance crews shall have at least one person who is
25 certified as an emergency medical technician-ambulance by
26 January 1, 2000.

27 In addition, the bill provides qualified physician
28 assistants with the same exemption from the certification
29 requirements for advanced emergency medical care providers as
30 qualified registered nurses have to provide prehospital
31 emergency care.

32 The bill authorizes counties to impose a local sales and
33 services tax, income surtax, or property tax for the exclusive
34 purpose of funding emergency medical services education,
35 training, and equipment. The taxes may only be imposed after

1 a favorable election and are imposed for an indefinite period
2 unless otherwise specified on the ballot proposition. The
3 taxes may be repealed if an election is held and a majority of
4 those voting favor the repeal. The election on the question
5 of repeal is held only after the voters petition for the
6 holding of the election. The bill requires townships to
7 provide ambulance services in counties not providing ambulance
8 services.

9 This bill may provide a state mandate under chapter 25B.

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