

#### **422D.6 Emergency medical services trust fund.**

1. A county authorized to impose a tax under this chapter shall establish an emergency medical services trust fund into which revenues received from the taxes imposed shall be deposited. Moneys in the trust fund shall be used for emergency medical services. In addition, moneys in the fund may be used for the purpose of matching federal or state funds for education and training related to emergency medical services.

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

3. Costs which are eligible for emergency medical services trust fund expenditures include, but are not limited to:

*a.* Defibrillators.

*b.* Nondisposable essential ambulance equipment, as defined by rule by the Iowa department of public health.

*c.* Communications pagers, radios, and base repeaters.

*d.* Training in the use of emergency medical services equipment.

*e.* Vehicles including, but not limited to, ambulances, fire apparatus, boats, rescue/first response vehicles, and snowmobiles.

*f.* Automotive parts.

*g.* Buildings.

*h.* Land.