

100B.13 Volunteer fire fighter preparedness fund.

1. A volunteer fire fighter preparedness fund is created as a separate and distinct fund in the state treasury under the control of the division of state fire marshal of the department of public safety.

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

a. Moneys credited to the fund pursuant to an income tax checkoff provided in [chapter 422, division II](#), if applicable.

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

3. Moneys in the volunteer fire fighter preparedness fund are not subject to [section 8.33](#). Notwithstanding [section 12C.7, subsection 2](#), interest or earnings on moneys in the fund shall be credited to the fund.

4. Moneys in the volunteer fire fighter preparedness fund are appropriated to the division of state fire marshal of the department of public safety to be used annually to pay the costs of providing volunteer fire fighter training around the state and to pay the costs of providing volunteer fire fighting equipment.

[2004 Acts, ch 1175, §434](#); [2005 Acts, ch 35, §25](#); [2006 Acts, ch 1182, §58](#); [2010 Acts, ch 1061, §17](#); [2012 Acts, ch 1097, §2, 6](#)

Referred to in [§422.12L](#)

2012 amendment to subsection 2, paragraph a, applies retroactively to tax years beginning on or after January 1, 2012; [2012 Acts, ch 1097, §6](#)