

CHAPTER 422D

OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

Referred to in §298.14

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422D.1 Authorization — election — imposition and repeal — use of revenues.

1. a. A county board of supervisors may offer for voter approval any of the following taxes or a combination of the following taxes:

- (1) Local option income surtax.
- (2) An ad valorem property tax.

b. Revenues generated from these taxes shall be used for emergency medical services as provided in [section 422D.6](#).

2. a. The taxes for emergency medical services shall only be imposed after an election at which a majority of those voting on the question of imposing the tax or combination of taxes specified in [subsection 1](#), paragraph “a”, subparagraph (1) or (2), vote in favor of the question. However, the tax or combination of taxes specified in [subsection 1](#) shall not be imposed on property within or on residents of a benefited emergency medical services district under [chapter 357F](#). The question of imposing the tax or combination of the taxes may be submitted at the regular city election, a special election, or the general election. Notice of the question shall be provided by publication at least sixty days before the time of the election and shall identify the tax or combination of taxes and the rate or rates, as applicable. If a majority of those voting on the question approve the imposition of the tax or combination of taxes, the tax or combination of taxes shall be imposed as follows:

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

(2) An ad valorem property tax shall be imposed for the fiscal year in which the election was held.

b. Before a county imposes an income surtax as specified in [subsection 1](#), paragraph “a”, subparagraph (1), a benefited emergency medical services district in the county shall be dissolved, and the county shall be liable for the outstanding obligations of the benefited district. If the benefited district extends into more than one county, the county imposing the income surtax shall be liable for only that portion of the obligations relating to the portion of the benefited district in the county.

3. Revenues received by the county from the taxes imposed under [this chapter](#) shall be deposited into the emergency medical services trust fund created pursuant to [section 422D.6](#) and shall be used as provided in that section.

4. Any tax or combination of taxes imposed shall be for a maximum period of five years. [92 Acts, ch 1226, §17; 2011 Acts, ch 25, §83; 2013 Acts, ch 30, §92](#)

Referred to in [§422D.2](#), [422D.3](#), [422D.5](#)

422D.2 Local income surtax.

A county may impose by ordinance a local income surtax as provided in [section 422D.1](#) at the rate set by the board of supervisors, of up to one percent, on the state individual income tax of each individual residing in the county at the end of the individual’s applicable tax year. However, the cumulative total of the percents of income surtax imposed on any taxpayer in the county shall not exceed twenty percent. The reason for imposing the surtax and the amount needed shall be set out in the ordinance. The surtax rate shall be set to raise only the amount needed. For purposes of [this section](#), “state individual income tax” means the

tax computed under [section 422.5](#), less the amounts of nonrefundable credits allowed under [chapter 422, subchapter II](#).

[92 Acts, ch 1226, §18; 97 Acts, ch 23, §46; 2006 Acts, ch 1158, §39; 2013 Acts, ch 123, §44 – 46; 2018 Acts, ch 1161, §51, 53, 54; 2020 Acts, ch 1062, §94](#)

Limit on local surtax, §298.14

2018 amendment applies retroactively to January 1, 2018, for tax years beginning on or after that date; 2018 Acts, ch 1161, §54

Code editor directive applied

422D.3 Administration.

1. A local income surtax shall be imposed January 1 of the fiscal year in which the favorable election was held for tax years beginning on or after January 1, and is repealed as provided in [section 422D.1, subsection 4](#), as of December 31 for tax years beginning after December 31.

2. The director of revenue shall administer the local income surtax as nearly as possible in conjunction with the administration of state income tax laws. The director shall provide on the regular state tax forms for reporting local income surtax.

3. An ordinance imposing a local income surtax shall adopt by reference the applicable provisions of the appropriate sections of [chapter 422, subchapter II](#). All powers and requirements of the director in administering the state income tax law apply to the administration of a local income surtax, including but not limited to, the provisions of [sections 422.4, 422.20 through 422.31, 422.68, 422.70, and 422.72 through 422.75](#). Local officials shall confer with the director of revenue for assistance in drafting the ordinance imposing a local income surtax. A certified copy of the ordinance shall be filed with the director as soon as possible after passage.

4. The director, in consultation with local officials, shall collect and account for a local income surtax and any interest and penalties. The director shall credit local income surtax receipts and any interest and penalties collected from returns filed on or before November 1 of the calendar year following the tax year for which the local income surtax is imposed to a local income surtax fund established in the department of revenue. All local income surtax receipts and any interest and penalties received or refunded from returns filed after November 1 of the calendar year following the tax year for which the local income surtax is imposed shall be deposited in or withdrawn from the state general fund and shall be considered part of the cost of administering the local income surtax.

[92 Acts, ch 1226, §19; 99 Acts, ch 151, §35, 89; 2003 Acts, ch 145, §286; 2018 Acts, ch 1026, §131; 2020 Acts, ch 1062, §94](#)

Code editor directive applied

422D.4 Payment to local government — use of receipts.

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

2. Local income surtax moneys received by a county shall be deposited and used as provided in [section 422D.6](#).

[92 Acts, ch 1226, §20; 2003 Acts, ch 145, §286](#)

422D.5 Property tax levy.

A county may levy an emergency medical services tax at the rate set by the board of supervisors and approved at the election as provided in [section 422D.1](#), on all taxable property in the county for fiscal years beginning with the fiscal year in which the favorable election was held. The reason for imposing the tax and the amount needed shall be set out on the ballot. The rate shall be set so as to raise only the amount needed. The levy is repealed for subsequent fiscal years as provided in [section 422D.1, subsection 4](#).

[92 Acts, ch 1226, §21](#)

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.

[92 Acts, ch 1226, §22](#)

Referred to in [§135.25](#), [422D.1](#), [422D.4](#)