

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

1. *a.* Upon adoption of a resolution declaring emergency medical services to be an essential county service under [subsection 2](#), and subject to the limitations of [this chapter](#), a county board of supervisors may offer for voter approval the authorization to impose any of the following taxes or a combination of the following taxes:

(1) Local option income surtax.

(2) An ad valorem property tax not to exceed seventy-five cents per one thousand dollars of assessed value on all taxable property within the county.

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

2. *a.* To be effective, the resolution declaring emergency medical services to be an essential service shall be considered and voted on for approval at two meetings of the board prior to the meeting at which the resolution is to be finally approved by a majority of the board by recorded vote, as defined in [section 331.101](#). Notice of the first meeting of the board at which the resolution is considered and voted on shall be published not less than sixty days prior to the date of the meeting in one or more newspapers that meet the requirements of [section 618.14](#). The board shall not suspend or waive the requirements for approval of the resolution or approval of the imposition of a tax under [this chapter](#).

*b.* Each county for which a resolution has been adopted under [this subsection](#) shall coordinate efforts with the local emergency medical services agencies to establish a county emergency medical services system advisory council to assist in researching and assessing the service needs of the county and guiding implementation of services in the county within a council structure.

*c.* The county emergency medical services system advisory council established under paragraph “*b*” shall recommend to the board of supervisors an amount of funding to be specified on the ballot, and if one or more of the taxes are approved at election, shall annually assess and review the emergency medical services needs of the county, and shall include the results of such review and assessment in an annual report filed with the board of supervisors. The annual report shall be publicly available upon filing with the board of supervisors. The board of supervisors shall receive public comment regarding the report at one or more meetings of the board of supervisors. Any meeting of the board of supervisors at which public comment on the annual report is heard shall be at least fourteen days following the date the annual report is filed with the board of supervisors.

*d.* A resolution declaring emergency medical services to be an essential service shall be deemed void if the proposition to impose the taxes fails at election, authority to impose the taxes expires, or if discontinuance of the authority to impose the tax is approved at election under [subsection 5](#).

3. *a.* The taxes for emergency medical services shall only be imposed after an election at which sixty percent 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 sixty percent of those voting on the question approve the imposition of the tax or combination of taxes, the tax or combination of taxes may be imposed as follows:

(1) A local option income surtax may be imposed for tax years beginning on or after January 1 following the date the ordinance is filed with the director of revenue under [section 422D.3](#), [subsection 3](#).

(2) An ad valorem property tax may be imposed for property taxes due and payable in fiscal years beginning after 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.

4. 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.

5. For a county that is not one of the eleven most populous counties in the state, as determined by the latest preceding certified federal census or the latest applicable population estimate issued by the United States census bureau, whichever is most recent, any tax or combination of taxes imposed shall be for a maximum period of fifteen years. For a county that is one of the eleven most populous counties in the state, as determined by the latest preceding certified federal census or the latest applicable population estimate issued by the United States census bureau, whichever is most recent, any tax or combination of taxes imposed shall be for a maximum period of ten years. Discontinuance of the authority to impose a tax under [this chapter](#) prior to the expiration of the period of years for which the tax is approved shall be by petition and election. Upon receipt of a petition signed by eligible electors of the county equal in number to at least twenty-five percent of the votes cast in the county for the office of president of the United States or governor at the last preceding general election or five thousand, whichever is less, the board of supervisors shall direct the county commissioner of elections to submit to the voters of the county the question of whether to discontinue the authority to impose one or more of the taxes under [this chapter](#). If a majority of those voting on the question of discontinuance of the board's authority to impose the tax favors discontinuance, the board shall not impose the property tax for any fiscal year beginning after the election approving the discontinuance and shall not impose the income surtax for any tax year beginning after the election approving the discontinuance unless imposition is subsequently again authorized at election. Following expiration or discontinuance of the authority to impose the taxes under [this chapter](#), authority to reimpose the taxes requires approval in accordance with [this section](#).

[92 Acts, ch 1226, §17; 2011 Acts, ch 25, §83; 2013 Acts, ch 30, §92; 2021 Acts, ch 174, §55](#)

Referred to in [§422D.2, 422D.3, 422D.5, 422D.6](#)

2021 amendment to section does not affect the imposition and collection of taxes under [chapter 422D](#) in effect on July 1, 2021, and such taxes shall continue to be imposed and administered until the period of authority to impose such taxes in effect immediately prior to July 1, 2021, expires; [2021 Acts, ch 174, §60](#)