

**100B.51 Length of service award programs — authorization.**

The governing body of a municipality, as defined in [section 100B.21](#), is authorized to establish a length of service award program for volunteer fire fighters as defined in [section 85.61](#), emergency medical care providers as defined in [section 147A.1](#) who are volunteers, and reserve peace officers as defined in [section 80D.1A](#). The program shall provide length of service awards, as described in section 457(e)(11) of the Internal Revenue Code, to volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers serving a municipality that elects to establish a program. The program shall be designed to treat awards from the program as a tax-deferred benefit under the Internal Revenue Code. The governing body of the municipality shall, in consultation with the chief or other person in command of the fire department and police department serving the municipality, as applicable, adopt guidelines providing for eligibility requirements for participation by volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers, minimum vesting requirements, distribution requirements, and such other guidelines as deemed necessary to operate the program. For purposes of [this section](#), “*volunteer*” means the individual was compensated by the municipality for the individual’s services for less than five thousand dollars per year in the immediately preceding calendar year and in the current calendar year.

[2025 Acts, ch 124, §1](#)

Referred to in [§100B.52](#)

NEW section