

**422D.5 Property tax levy.**

A county may levy an emergency medical services tax at the rate set by the board of supervisors subject to the limitation under [section 422D.1, subsection 1](#), paragraph “a”, subparagraph (2), and approved at the election as provided in [section 422D.1](#), on all taxable property in the county for fiscal years beginning with property taxes due and payable in the fiscal year beginning after the fiscal year in which the favorable election was held. The reason for imposing the tax and the amount needed, as determined by the board of supervisors after recommendation of the county emergency medical services system advisory council, shall be set out on the ballot. The rate shall be set so as to raise only the amount needed.

[92 Acts, ch 1226, §21](#); [2021 Acts, ch 174, §58](#)

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](#)