

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. Moneys remaining in the fund following expiration or discontinuance of the authority to impose the taxes as provided in [section 422D.1, subsection 5](#), shall remain in the fund and may be expended for the purposes specified in [this section](#).

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 department of health and human services.
- 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.
- i. (1) The salaries or wages of emergency medical care providers providing emergency medical services.

(2) As used in this paragraph, “*emergency medical care provider*” and “*emergency medical services*” mean the same as defined in [section 147A.1](#).

[92 Acts, ch 1226, §22; 2021 Acts, ch 174, §59; 2023 Acts, ch 19, §1122; 2025 Acts, ch 3, §1, 2](#)
Referred to in [§135.25, 422D.1, 422D.4](#)

2021 amendment to subsection 1 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](#)

Subsection 3, NEW paragraph i