

CHAPTER 422D

OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

Referred to in §298.14

422D.1	Authorization — election — imposition and repeal — use of revenues.	422D.4	Payment to local government — use of receipts.
422D.2	Local income surtax.	422D.5	Property tax levy.
422D.3	Administration.	422D.6	Emergency medical services trust fund.

**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](#)

#### **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, 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 and 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; 2021 Acts, ch 174, §56](#)

Limit on local surtax, §298.14

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](#)

#### **422D.3 Administration.**

1. A local 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 [subsection 3](#), and is repealed as provided in [section 422D.1, subsection 5](#).

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; 2021 Acts, ch 174, §57](#)

Referred to in [§422D.1](#)

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](#)

#### **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 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](#)

**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. Non-disposable 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.

[92 Acts, ch 1226, §22](#); [2021 Acts, ch 174, §59](#); [2023 Acts, ch 19, §1122](#)

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, paragraph b amended