

Senate File 2283

H-8176

1 Amend Senate File 2283, as amended, passed, and reprinted by
2 the Senate, as follows:

3 1. Page 1, before line 1 by inserting:

4 <DIVISION I

5 LENGTH OF SERVICE AWARD PROGRAMS

6 Section 1. NEW SECTION. 100B.41 Length of service award
7 programs — authorization.

8 The governing body of a municipality, as defined in section
9 100B.21, shall be authorized to establish a length of service
10 award program for volunteer fire fighters as defined in
11 section 85.61, volunteer emergency medical care providers
12 as defined in section 147A.1, and reserve peace officers as
13 defined in section 80D.1A. The program shall provide length
14 of service awards, as described in section 457(e)(11) of the
15 Internal Revenue Code, to volunteer fire fighters, volunteer
16 emergency medical care providers, and reserve peace officers
17 serving a municipality that elects to establish a program. The
18 program shall be designed to treat awards from the program as
19 a tax-deferred benefit under the Internal Revenue Code. The
20 governing body of the municipality shall, in consultation with
21 the chief or other person in command of the fire department
22 and police department serving the municipality, as applicable,
23 adopt guidelines providing for eligibility requirements for
24 participation by volunteer fire fighters, volunteer emergency
25 medical care providers, and reserve peace officers, minimum
26 vesting requirements, distribution requirements, and such other
27 guidelines as deemed necessary to operate the program.

28 Sec. ____ . NEW SECTION. 100B.42 Length of service award
29 program grant fund — appropriation.

30 1. A length of service award program grant fund is created
31 in the state treasury under the control of the state fire
32 service and emergency response council. The fund shall consist
33 of all moneys appropriated to the fund.

34 2. Moneys in the length of service award program grant
35 fund are appropriated to the state fire service and emergency

1 response council for the purpose of providing grants to
2 municipalities establishing a length of service award program
3 as described in section 100B.41 to provide contributions to
4 the program on behalf of participants in the program. The
5 state fire service and emergency response council shall
6 develop and submit to the state fire marshal for adoption rules
7 establishing a grant application process. The grant process
8 shall provide for up to a dollar-for-dollar funding match from
9 a municipality establishing a length of service award program.

10 3. Notwithstanding section 12C.7, subsection 2, interest or
11 earnings on moneys deposited in the fund shall be credited to
12 the fund. Notwithstanding section 8.33, moneys credited to the
13 fund shall not revert at the close of a fiscal year.

14 DIVISION ____

15 EMERGENCY MEDICAL SERVICES TRAINING PROGRAMS>

16 2. Page 1, by striking lines 17 and 18 and inserting:

17 <Sec. ____ . EFFECTIVE DATE. This division of this Act, being
18 deemed of immediate importance, takes effect upon enactment.

19 DIVISION ____

20 OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

21 Sec. ____ . Section 422D.1, Code 2020, is amended to read as
22 follows:

23 **422D.1 Authorization — ~~election~~ — imposition and repeal —**
24 **use of revenues.**

25 1. *a.* A Upon adoption of a resolution declaring emergency
26 medical services to be an essential county service under
27 subsection 1A, and subject to the limitations of this chapter,
28 a county board of supervisors may ~~offer for voter approval~~
29 impose any of the following taxes or a combination of the
30 following taxes:

31 (1) Local option income surtax.

32 (2) An ad valorem property tax.

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

35 1A. *a.* To be effective, the resolution declaring emergency

1 medical services to be an essential service shall be considered
2 and voted on for approval at two meetings of the board prior to
3 the meeting at which the resolution is to be finally approved
4 by a majority of the board by recorded vote, as defined in
5 section 331.101. Notice of the first meeting of the board
6 at which the resolution is considered and voted on shall be
7 published not less than sixty days prior to the date of the
8 meeting in one or more newspapers that meet the requirements
9 of section 618.14. The requirements for approval of the
10 resolution or approval of the imposition of a tax under this
11 chapter shall not be suspended or waived by the board.

12 b. Each county for which a resolution has been adopted
13 under this subsection shall coordinate efforts between
14 the county emergency management coordinator and the local
15 emergency medical services agencies to establish a county
16 emergency medical services system advisory council to assist
17 in researching and assessing the service needs of the county
18 and guiding implementation of services in the county within
19 a council structure and in the manner provided in the most
20 recently updated Iowa emergency medical services system
21 standards.

22 c. The county emergency medical services system advisory
23 council established under paragraph "b" shall annually assess
24 and review the emergency medical services needs of the county
25 and shall include the results of such review and assessment
26 in an annual report filed with the board of supervisors. The
27 annual report shall be publicly available upon filing with the
28 board of supervisors. The board of supervisors shall receive
29 public comment regarding the report at one or more meetings
30 of the board of supervisors. Any meeting of the board of
31 supervisors at which public comment on the annual report is
32 heard shall be at least fourteen days following the date the
33 annual report is filed with the board of supervisors.

34 ~~2. a. The taxes for emergency medical services shall only~~
35 ~~be imposed after an election at which a majority of those~~

1 ~~voting on the question of imposing the tax or combination of~~
2 ~~taxes specified in subsection 1, paragraph "a", subparagraph~~
3 ~~(1) or (2), vote in favor of the question. However, the A tax~~
4 or combination of taxes specified in subsection 1 shall not
5 be imposed on property within or on residents of a benefited
6 emergency medical services district under chapter 357F. The
7 ~~question of imposing the tax or combination of the taxes may~~
8 ~~be submitted at the regular city election, a special election,~~
9 ~~or the general election. Notice of the question shall be~~
10 ~~provided by publication at least sixty days before the time of~~
11 ~~the election and shall identify the tax or combination of taxes~~
12 ~~and the rate or rates, as applicable. If a majority of those~~
13 ~~voting on the question approve the imposition of the tax or~~
14 ~~combination of taxes, the The tax or combination of taxes shall~~
15 may be imposed as follows:

16 (1) A local option income surtax ~~shall~~ may be imposed for
17 tax years beginning on or after January 1 of the fiscal year in
18 which the ~~favorable election was held~~ ordinance imposing the
19 surtax is filed with the director under section 422D.3.

20 (2) An ad valorem property tax ~~shall~~ may be imposed for the
21 fiscal year in which the ~~election was held~~ resolution under
22 subsection 1A is adopted.

23 *b.* Before a county imposes an income surtax as specified
24 in subsection 1, paragraph "a", subparagraph (1), a benefited
25 emergency medical services district in the county shall be
26 dissolved, and the county shall be liable for the outstanding
27 obligations of the benefited district. If the benefited
28 district extends into more than one county, the county imposing
29 the income surtax shall be liable for only that portion of the
30 obligations relating to the portion of the benefited district
31 in the county.

32 3. Revenues received by the county from the taxes imposed
33 under this chapter shall be deposited into the emergency
34 medical services trust fund created pursuant to section 422D.6
35 and shall be used as provided in that section.

1 4. a. Any tax or combination of taxes imposed shall be
2 for a maximum period of five years. Discontinuance of the
3 authority to impose a tax under this chapter shall be by
4 election under paragraph "b" or by petition and election under
5 paragraph "c".

6 b. At the next general election or regular city election
7 following adoption of the resolution under subsection 1A,
8 whichever occurs first, the board of supervisors shall, subject
9 to the election deadlines for ballot printing and publication,
10 direct the county commissioner of elections to submit to the
11 voters of the county the question of whether to discontinue
12 the authority to impose one or more of the taxes under this
13 chapter.

14 c. Upon receipt of a valid petition as provided in section
15 331.306, the board of supervisors shall direct the county
16 commissioner of elections to submit to the voters of the county
17 the question of whether to discontinue the authority to impose
18 one or more of the taxes under this chapter.

19 d. If a majority of those voting on the question of
20 discontinuance of the board's authority to impose the tax
21 favours discontinuance, the board shall not impose the property
22 tax for any fiscal year beginning after the election approving
23 the discontinuance and shall not impose the income surtax
24 for any tax year beginning after the election approving
25 the discontinuance unless imposition is subsequently again
26 authorized. Following discontinuance of the authority to
27 impose the taxes under this chapter, authority to reimpose the
28 taxes requires approval in accordance with this section.

29 Sec. _____. Section 422D.3, subsection 1, Code 2020, is
30 amended to read as follows:

31 1. A local income surtax shall be imposed January 1 of
32 the fiscal year in which the ~~favorable election was held~~
33 ordinance imposing the surtax is filed with the director under
34 subsection 3 for tax years beginning on or after January 1, and
35 is repealed as provided in [section 422D.1, subsection 4](#), as of

1 ~~December 31 for tax years beginning after December 31.~~

2 Sec. _____. Section 422D.5, Code 2020, is amended to read as
3 follows:

4 **422D.5 Property tax levy.**

5 A county may levy an emergency medical services tax at
6 the rate set by the board of supervisors ~~and approved at the~~
7 ~~election as provided in section 422D.1,~~ on all taxable property
8 in the county for fiscal years beginning with the fiscal year
9 in which the ~~favorable election was held~~ resolution under
10 subsection 1A is adopted. ~~The reason for imposing the tax~~
11 ~~and the amount needed shall be set out on the ballot. The~~
12 rate shall be set so as to raise only the amount needed. The
13 authority to impose the levy is repealed for subsequent fiscal
14 years may be discontinued as provided in section 422D.1,
15 subsection 4.

16 Sec. _____. Section 422D.6, Code 2020, is amended to read as
17 follows:

18 **422D.6 Emergency medical services trust fund.**

19 1. A county authorized to impose a tax under ~~this chapter~~
20 shall establish an emergency medical services trust fund
21 into which revenues received from the taxes imposed shall be
22 deposited. Moneys in the trust fund shall be used for any
23 operational cost of providing emergency medical services. In
24 addition, moneys in the fund may be used for the purpose of
25 matching federal or state funds for education and training
26 related to emergency medical services. Moneys remaining in the
27 fund following discontinuance of the authority to impose the
28 taxes as provided in section 422D.1, subsection 4, shall remain
29 in the fund and may be expended for the purposes specified in
30 this section.

31 2. A county may enter into ~~chapter 28E~~ agreements ~~with other~~
32 ~~counties~~ in order to ensure adequate coverage of the county's
33 service area.

34 3. ~~Costs which are eligible for emergency medical services~~
35 ~~trust fund expenditures include, but are not limited to:~~

1 ~~a. Defibrillators.~~

2 ~~b. Nondisposable essential ambulance equipment, as defined~~
3 ~~by rule by the Iowa department of public health.~~

4 ~~c. Communications pagers, radios, and base repeaters.~~

5 ~~d. Training in the use of emergency medical services~~
6 ~~equipment.~~

7 ~~e. Vehicles including, but not limited to, ambulances,~~
8 ~~fire apparatus, boats, rescue/first response vehicles, and~~
9 ~~snowmobiles.~~

10 ~~f. Automotive parts.~~

11 ~~g. Buildings.~~

12 ~~h. Land.~~

13 Sec. ____ . IMPLEMENTATION. This division of this Act
14 shall not affect the imposition and collection of taxes under
15 chapter 422D in effect on the effective date of this division
16 of this Act, and such taxes shall continue to be imposed and
17 administered until the period of authority to impose such taxes
18 in effect immediately prior to the effective date of this
19 division of this Act expires.>

20 3. Title page, by striking lines 1 and 2 and inserting
21 <An Act relating to emergency services by authorizing length
22 of service award programs, modifying provisions relating to
23 authorized training programs, modifying provisions relating to
24 optional taxes for emergency medical services, and including
25 effective>

26 4. By renumbering as necessary.

KAUFMANN of Cedar