

House File 894

H-1537

1 Amend House File 894 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <DIVISION I

5 STANDING APPROPRIATIONS AND RELATED MATTERS

6 Section 1. LIMITATIONS OF STANDING APPROPRIATIONS — FY
7 2021-2022. Notwithstanding the standing appropriation in the
8 following designated section for the fiscal year beginning July
9 1, 2021, and ending June 30, 2022, the amount appropriated from
10 the general fund of the state pursuant to that section for the
11 following designated purpose shall not exceed the following
12 amount:

13 For payment of claims for nonpublic school pupil
14 transportation under section 285.2:

15 \$ 8,997,091

16 If total approved claims for reimbursement for nonpublic
17 school pupil transportation exceed the amount appropriated in
18 accordance with this section, the department of education shall
19 prorate the amount of each approved claim.

20 Sec. 2. INSTRUCTIONAL SUPPORT STATE AID — FY 2021-2022. In
21 lieu of the appropriation provided in section 257.20,
22 subsection 2, the appropriation for the fiscal year
23 beginning July 1, 2021, and ending June 30, 2022, for paying
24 instructional support state aid under section 257.20 for the
25 fiscal year is zero.

26 Sec. 3. Section 257.35, Code 2021, is amended by adding the
27 following new subsection:

28 NEW SUBSECTION. 15A. Notwithstanding subsection 1, and in
29 addition to the reduction applicable pursuant to subsection
30 2, the state aid for area education agencies and the portion
31 of the combined district cost calculated for these agencies
32 for the fiscal year beginning July 1, 2021, and ending June
33 30, 2022, shall be reduced by the department of management by
34 fifteen million dollars. The reduction for each area education
35 agency shall be prorated based on the reduction that the agency

1 as is necessary, to be used for the purposes designated:

2 For payments on behalf of eligible adults and juveniles from
3 the indigent defense fund, in accordance with section 815.11:
4 \$ 200,000

5 Sec. 7. EFFECTIVE DATE. The following, being deemed of
6 immediate importance, takes effect upon enactment:

7 The section of this division of this Act appropriating
8 moneys to the office of the chief information officer.

9 Sec. 8. CONTINGENT EFFECTIVE DATE. The following takes
10 effect on the effective date of 2021 Iowa Acts, House File 743,
11 if enacted:

12 The section of this division of this Act appropriating
13 moneys to the state public defender.

14 DIVISION III

15 CORRECTIVE PROVISIONS

16 Sec. 9. Section 15.371, subsection 7, paragraph b,
17 subparagraph (3), if enacted by 2021 Iowa Acts, Senate File
18 619, section 29, is amended to read as follows:

19 (3) If the board approves an application, the type and
20 amount of financial assistance that should ~~to~~ be awarded to the
21 applicant.

22 Sec. 10. Section 49.73, subsection 2, paragraph b, as
23 enacted by 2021 Iowa Acts, Senate File 413, section 36, is
24 amended to read as follows:

25 *b.* The legislative services agency shall place on the
26 internet site of the ~~agency~~ general assembly information
27 regarding the opening and closing times of polling places until
28 and including November 7, 2024. This paragraph is repealed
29 effective July 1, 2025.

30 Sec. 11. Section 123.46A, subsection 2, paragraph g, Code
31 2021, as amended by 2021 Iowa Acts, House File 766, section 1,
32 is amended to read as follows:

33 *g.* Delivery of alcoholic liquor, wine, ~~or~~ beer, or mixed
34 drinks or cocktails shall be made by the licensee or permittee,
35 the licensee's or permittee's employee, or a third party,

1 provided the licensee or permittee has entered into a written
2 agreement with the third party that authorizes the third
3 party to act as an agent of the licensee or permittee for the
4 purpose of delivering alcoholic liquor, wine, ~~or beer~~, or mixed
5 drinks or cocktails. Each licensee or permittee shall submit
6 to the division electronically, or in a manner prescribed by
7 the administrator, a list of names and addresses of all third
8 parties it has authorized to act as its agent for the purpose
9 of delivering alcoholic liquor, wine, ~~or beer~~, or mixed drinks
10 or cocktails. The licensee or permittee shall provide the
11 division with amendments to the list as necessary to ensure the
12 division possesses an accurate, current list.

13 Sec. 12. Section 123.46A, subsection 3, Code 2021, as
14 amended by 2021 Iowa Acts, House File 766, section 3, is
15 amended to read as follows:

16 3. A violation of [this section](#) or any other provision
17 of [this chapter](#) shall subject the licensee or permittee to
18 the penalty provisions of [section 123.39](#). If the licensee
19 or permittee, an employee of the licensee or permittee, or a
20 person delivering alcoholic liquor, wine, ~~or beer~~, or mixed
21 drinks or cocktails for a third party acting on behalf of the
22 licensee or permittee pursuant to a written agreement violates
23 this section, the licensee or permittee shall not be assessed
24 a penalty under section 123.39 if the licensee or permittee
25 establishes all of the following:

26 a. The violation was committed off of the licensee's or
27 permittee's premises after the liquor, wine, ~~or beer~~, or
28 mixed drinks or cocktails was removed from the licensee's or
29 permittee's premises in fulfillment of a delivery order.

30 b. (1) If the person who committed the violation is an
31 employee of the licensee or permittee, that no other violation
32 of this section was committed by any employee of the licensee
33 or permittee within the two-year period immediately preceding
34 the date of violation.

35 (2) If the person who committed the violation is a person

1 delivering for a third party acting on behalf of the licensee
2 or permittee, that no other violation of this section was
3 committed by any person delivering for the same third party
4 while the third party was acting on behalf of the licensee or
5 permittee within the two-year period immediately preceding the
6 date of violation.

7 Sec. 13. Section 232D.503, subsection 6, unnumbered
8 paragraph 1, as enacted by 2021 Iowa Acts, Senate File 240,
9 section 22, is amended to read as follows:

10 If the court orders termination of a guardianship
11 established under **this chapter** and the guardian has custody
12 of any assets of a protected person who is a minor or was a
13 minor at the time of the minor's death, the court shall order
14 delivery of the ~~minors~~ minor's assets to the minor or to a
15 fiduciary acting under one or more of the following:

16 Sec. 14. Section 257.16C, subsection 3, paragraph d,
17 subparagraph (4), subparagraph division (a), as enacted by 2021
18 Iowa Acts, Senate File 269, section 5, is amended to read as
19 follows:

20 (a) The amount appropriated to the transportation equity
21 fund under this ~~paragraph~~ subparagraph for the immediately
22 preceding fiscal year.

23 Sec. 15. Section 321.89, subsection 3A, as enacted by 2021
24 Iowa Acts, Senate File 232, section 2, is amended to read as
25 follows:

26 3A. *Reclamation of abandoned vehicles.* Prior to driving an
27 abandoned vehicle away from the premises, a person who received
28 or who is reclaiming the vehicle ~~of~~ on behalf of a person who
29 received notice under **subsection 3** shall present to the police
30 authority or private entity, as applicable, the person's valid
31 driver's license and proof of financial liability coverage as
32 provided in **section 321.20B**.

33 Sec. 16. Section 422.11T, if enacted by 2021 Iowa Acts,
34 House File 588, section 2, is amended to read as follows:

35 **422.11T Hoover presidential library tax credit.**

1 The tax imposed under this subchapter, less the credits
2 allowed under section 422.12, shall be reduced by a Hoover
3 presidential library tax credit authorized pursuant to section
4 15E.364.

5 Sec. 17. Section 422.16B, subsection 1, paragraph b, if
6 enacted by 2021 Iowa Acts, Senate File 608, section 14, is
7 amended to read as follows:

8 *b. "Pass-through entity"* includes any entity that is a
9 partnership or a pass-through entity as those terms are defined
10 in section 422.25A.

11 Sec. 18. Section 425.16, subsection 1, as enacted by 2021
12 Iowa Acts, House File 368, section 15, is amended to read as
13 follows:

14 1. In addition to the homestead tax credit allowed under
15 section 425.1, subsections 1 through 4, persons who own or
16 rent their homesteads and who meet the qualifications provided
17 in [this subchapter](#) are eligible for a property tax credit ~~or~~
18 for property taxes due or reimbursement of rent constituting
19 property taxes paid.

20 Sec. 19. Section 425.18, Code 2021, as amended by 2021
21 Iowa Acts, House File 368, section 17, is amended to read as
22 follows:

23 **425.18 Right to file a claim.**

24 The right to file a claim for reimbursement or credit
25 under [this subchapter](#) may be exercised by the claimant or
26 on behalf of a claimant by the claimant's legal guardian,
27 spouse, or attorney, or by the executor or administrator of the
28 claimant's estate. If a claimant dies after having filed a
29 claim for reimbursement for rent constituting property taxes
30 paid, the amount of the reimbursement may be paid to another
31 member of the household as determined by the department of ~~of~~
32 human services. If the claimant was the only member of the
33 household, the reimbursement may be paid to the claimant's
34 executor or administrator, but if neither is appointed and
35 qualified within one year from the date of the filing of

1 the claim, the reimbursement shall escheat to the state. If
2 a claimant dies after having filed a claim for credit for
3 property taxes due, the amount of credit shall be paid as if
4 the claimant had not died.

5 Sec. 20. Section 425.40, subsection 1, Code 2021, as amended
6 by 2021 Iowa Acts, House File 368, section 34, is amended to
7 read as follows:

8 1. A low-income tax credit and reimbursement fund is
9 created. Within the low-income tax credit and reimbursement
10 fund, a rent reimbursement account is created under the control
11 of the department of human services and a tax credit account
12 is created under the control of the department of revenue.
13 Amounts appropriated to the fund shall first be credited to the
14 rent reimbursement account.

15 Sec. 21. Section 455B.175, subsection 1, unnumbered
16 paragraph 1, Code 2021, as amended by 2021 Iowa Acts, House
17 File 699, section 91, is amended to read as follows:

18 If there is substantial evidence that any person has
19 violated or is violating any provision of, or any rule or
20 standard established or permit issued pursuant to, this part
21 1 of ~~subsection~~ subchapter III, [chapter 459, subchapter III](#),
22 [chapter 459A](#), or [chapter 459B](#), then one of the following may
23 apply:

24 Sec. 22. Section 455B.307, subsections 1 and 3, Code 2021,
25 as amended by 2021 Iowa Acts, House File 699, section 101, are
26 amended to read as follows:

27 1. A private agency or public agency shall not dump or
28 deposit or permit the dumping or depositing of any solid waste
29 at any place other than a sanitary disposal project approved
30 by the director unless the agency has been granted a permit
31 by the department which allows the dumping or depositing
32 of solid waste on land owned or leased by the agency. The
33 department shall adopt rules regarding the permitting of this
34 activity which shall provide that the public interest is best
35 served, but which may be based upon criteria less stringent

1 than those regulating a public sanitary disposal project
2 provided that the rules adopted meet the groundwater protection
3 goal specified in [section 455E.4](#). The comprehensive plans
4 for these facilities may be varied in consideration of the
5 types of sanitary disposal practices, hydrologic and geologic
6 conditions, construction and operations characteristics, and
7 volumes and types of waste handled at the disposal site. The
8 director may issue temporary permits for dumping or disposal
9 of solid waste at disposal sites for which an application
10 for a permit to operate a sanitary disposal project has been
11 made and which have not met all of the requirements of [this](#)
12 part 1 of [this subchapter IV](#) and the rules adopted by the
13 commission if a compliance schedule has been submitted by the
14 applicant specifying how and when the applicant will meet the
15 requirements for an operational sanitary disposal project and
16 the director determines the public interest will be best served
17 by granting such temporary permit.

18 3. Any person who violates any provision of [this](#) part 1
19 of [this subchapter IV](#) or any rule or any order adopted or the
20 conditions of any permit or order issued pursuant to [this](#) part
21 1 of [this subchapter IV](#) shall be subject to a civil penalty,
22 not to exceed five thousand dollars for each day of such
23 violation.

24 Sec. 23. Section 455B.307A, subsection 4, Code 2021, as
25 amended by 2021 Iowa Acts, House File 699, section 102, is
26 amended to read as follows:

27 4. [This section](#) shall not apply to the discarding of litter
28 regulated under [part 3 of this subchapter IV](#), ~~part 3~~, and local
29 littering ordinances.

30 Sec. 24. Section 455B.396, subsection 1, Code 2021, as
31 amended by 2021 Iowa Acts, House File 699, section 103, is
32 amended to read as follows:

33 1. Liability to the state under this part 4 or part 5 of
34 this subchapter IV is a debt to the state. Liability to a
35 political subdivision under this part 4 of [this subchapter IV](#)

1 is a debt to the political subdivision. The debt, together
2 with interest on the debt at the maximum lawful rate of
3 interest permitted pursuant to [section 535.2, subsection 3,](#)
4 paragraph "a", from the date costs and expenses are incurred
5 by the state or a political subdivision is a lien on real
6 property, except single and multifamily residential property,
7 on which the department incurs costs and expenses creating a
8 liability and owned by the persons liable under this part 4 or
9 part 5. To perfect the lien, a statement of claim describing
10 the property subject to the lien must be filed within one
11 hundred twenty days after the incurrence of costs and expenses
12 by the state or a political subdivision. The statement shall
13 be filed with, accepted by, and recorded by the county recorder
14 in the county in which the property subject to the lien is
15 located. The statement of claim may be amended to include
16 subsequent liabilities. To be effective, the statement of
17 claim shall be amended and filed within one hundred twenty days
18 after the occurrence of the event resulting in the amendment.

19 Sec. 25. Section 484B.10, subsection 1, paragraph b, as
20 enacted by 2021 Iowa Acts, House File 747, section 2, is
21 amended to read as follows:

22 *b.* A game bird hunting preserve operator may apply for a
23 variance to extend the season date beyond March 31 for that
24 preserve if the monthly precipitation is above average for
25 the county in which the preserve is located for at least two
26 months out of the months of January, February, and March of
27 that season. The state climatologist ~~established~~ appointed
28 pursuant to section 159.5 shall provide official national
29 weather service and community collaborative rain, hail and snow
30 network data to the department to determine whether a variance
31 to the established season shall be granted. The department
32 shall not grant a variance to a game bird preserve that extends
33 the season beyond April 15 of the year for which the variance
34 is requested. A person hunting on a game bird hunting preserve
35 on a date after March 31 pursuant to an extension granted under

1 this paragraph shall only hunt for and take chukars, quail, or
2 rooster pheasants.

3 Sec. 26. Section 602.8107, subsection 3, paragraph b,
4 subparagraph (1), if enacted by 2021 Iowa Acts, Senate File
5 367, section 4, is amended to read as follows:

6 (1) The department of revenue shall receive fifteen percent
7 of each court debt payment collected on cases assigned to the
8 department of revenue for collection to reflect the cost of
9 processing and the remaining eighty-five percent of such court
10 debt collected shall be paid to the clerk of the district court
11 for distribution under section 602.8108. The department of
12 revenue collection fee shall not include the amount of court
13 debt collected for restitution involving pecuniary damages, the
14 victim compensation fund, the crime services surcharge, the
15 domestic and sexual abuse crimes surcharge, the agricultural
16 surcharge, or the sex offender civil penalty.

17 Sec. 27. Section 633F.4, subsection 2, as enacted by 2021
18 Iowa Acts, Senate File 240, section 4, is amended to read as
19 follows:

20 2. The custodial trustee's acceptance may be evidenced by a
21 writing stating in substance:

22 CUSTODIAL TRUSTEE'S RECEIPT AND ACCEPTANCE

23 I, _____ (name of custodial trustee) acknowledge receipt
24 of the custodial trust property described below or in the
25 attached instrument and accept the custodial trust as custodial
26 trustee for _____ (name of beneficiary) under the
27 Iowa Uniform Custodial Trust Act. I undertake to administer
28 and distribute the custodial trust property pursuant to the
29 Iowa Uniform Custodial Trust Act. My obligations as custodial
30 trustee are subject to the directions of the beneficiary
31 unless the beneficiary is designated as, is, or becomes
32 incapacitated. The custodial trust property consists of
33 _____.

34 Dated: _____

35 ~~{Signature of Custodial Trustee}~~

1 Signed: _____
2 (signature of custodial trustee)

3 Sec. 28. Section 633F.18, subsection 1, paragraph a, as
4 enacted by 2021 Iowa Acts, Senate File 240, section 18, is
5 amended to read as follows:

6 a. The execution and either delivery to the custodial
7 trustee or recording of an instrument in substantially the
8 following form:

9 TRANSFER UNDER THE IOWA UNIFORM CUSTODIAL TRUST ACT

10 I, _____ (name of transferor or name and representative
11 capacity if a fiduciary), transfer to _____ (name of
12 trustee other than transferor), as custodial trustee for
13 _____ (name of beneficiary) as beneficiary and _____
14 (name of distributee) as distributee on termination of the
15 trust in absence of direction by the beneficiary under the Iowa
16 Uniform Custodial Trust Act, the following:

17 _____ (Insert a description of the custodial trust
18 property legally sufficient to identify and transfer each item
19 of property).

20 If _____ (name of trustee other than transferor)
21 declines to serve or ceases to serve as custodial trustee for
22 any reason, then I designate _____ (name of substitute
23 or successor custodial trustee) as substitute or successor
24 custodial trustee.

25 Dated: _____

26 Signature: _____

27 Sec. 29. Section 724.15, subsection 3, Code 2021, as amended
28 by 2021 Iowa Acts, House File 756, section 2, is amended to
29 read as follows:

30 3. An issuing officer who finds that a person issued a
31 permit to acquire pistols or revolvers under [this chapter](#)
32 has been arrested for a disqualifying offense or ~~who~~ is
33 the subject of proceedings that could lead to the person's
34 ineligibility for such permit, may immediately suspend such
35 permit. An issuing officer proceeding under [this subsection](#)

1 shall immediately notify the permit holder of the suspension
2 by personal service or certified mail on a form prescribed
3 and published by the commissioner of public safety and the
4 suspension shall become effective upon the permit holder's
5 receipt of such notice. If the suspension is based on an
6 arrest or a proceeding that does not result in a disqualifying
7 conviction or finding against the permit holder, the issuing
8 officer shall immediately reinstate the permit upon receipt
9 of proof of the matter's final disposition. If the arrest
10 leads to a disqualifying conviction or the proceedings to a
11 disqualifying finding, the issuing officer shall revoke the
12 permit. The issuing officer may also revoke the permit of a
13 person whom the issuing officer later finds was not qualified
14 for such a permit at the time of issuance or whom the officer
15 finds provided materially false information on the permit
16 application. A person aggrieved by a suspension or revocation
17 under [this subsection](#) may seek review of the decision pursuant
18 to [section 724.21A](#).

19 Sec. 30. Section 915.52, subsection 4A, if enacted by 2021
20 Iowa Acts, House File 426, section 5, is amended to read as
21 follows:

22 NEW SUBSECTION. 4A. An office, agency, or department
23 may satisfy a notification obligation to registered victims
24 required by this subchapter through participation in the kit
25 tracking system established pursuant to section 915.53 to the
26 extent information is available for dissemination through the
27 kit tracking system. This ~~section~~ subsection shall not relieve
28 a notification obligation under this subchapter due to the
29 unavailability of information for dissemination through the kit
30 tracking system.

31 Sec. 31. Section 915.53, subsection 7, if enacted by 2021
32 Iowa Acts, House File 426, section 6, is amended to read as
33 follows:

34 7. An office, agency, or department may satisfy a
35 notification obligation to a victim as required by section

1 915.52 through participation in the kit tracking system to the
2 extent information is available for dissemination through the
3 kit tracking system. This ~~section~~ subsection shall not relieve
4 a notification obligation under this subchapter due to the
5 unavailability of information for dissemination through the kit
6 tracking system.

7 Sec. 32. 2021 Iowa Acts, Senate File 413, section 74,
8 subsection 3, is amended to read as follows:

9 3. The ~~section~~ sections of this Act amending section 45.1.

10 Sec. 33. 2021 Iowa Acts, House File 848, section 4, is
11 amended to read as follows:

12 SEC. 4. EMERGENCY RULES. The office of the chief
13 information officer may adopt emergency rules under section
14 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph
15 "b", to implement the provisions of this Act and the rules
16 shall be effective immediately upon filing unless a later
17 date is specified in the rules, unless the effective date of
18 the rules is delayed or the applicability of the rules is
19 suspended by the administrative rules review committee. Any
20 rules adopted in accordance with this section shall not take
21 effect before the rules are reviewed by the administrative
22 rules review committee. The delay authority provided to the
23 administrative rules review committee under section ~~17A.4,~~
24 ~~subsection 7, and section 17A.8, subsection~~ subsections 9 and
25 10, shall be applicable to a delay imposed under this section,
26 notwithstanding a provision in those ~~sections~~ subsections
27 making them inapplicable to section 17A.5, subsection 2,
28 paragraph "b". Any rules adopted in accordance with the
29 provisions of this section shall also be published as a notice
30 of intended action as provided in section 17A.4.

31 Sec. 34. EFFECTIVE DATE. The following, being deemed of
32 immediate importance, take effect upon enactment:

33 1. The section of this division of this Act amending section
34 49.73, subsection 2, paragraph "b".

35 2. The section of this division of this Act amending

1 section 257.16C, subsection 3, paragraph "d", subparagraph (4),
2 subparagraph division (a).

3 3. The section of this division of this Act amending section
4 425.16, subsection 1.

5 4. The section of this division of this Act amending section
6 425.18.

7 5. The section of this division of this Act amending section
8 425.40, subsection 1.

9 6. The section of this division of this Act amending 2021
10 Iowa Acts, Senate File 413, section 74, subsection 3.

11 7. The section of this division of this Act amending 2021
12 Iowa Acts, House File 848, section 4.

13 Sec. 35. EFFECTIVE DATE. The following takes effect January
14 1, 2022:

15 The section of this division of this Act amending section
16 602.8107, subsection 3, paragraph "b", subparagraph (1).

17 Sec. 36. CONTINGENT EFFECTIVE DATE. The following take
18 effect on the effective date of 2021 Iowa Acts, House File 384,
19 if enacted:

20 1. The section of this division of this Act amending section
21 123.46A, subsection 2, paragraph "g".

22 2. The section of this division of this Act amending section
23 123.46A, subsection 3.

24 Sec. 37. RETROACTIVE APPLICABILITY. The following apply
25 retroactively to March 8, 2021:

26 1. The section of this division of this Act amending section
27 49.73, subsection 2, paragraph "b".

28 2. The section of this division of this Act amending 2021
29 Iowa Acts, Senate File 413, section 74, subsection 3.

30 Sec. 38. RETROACTIVE APPLICABILITY. The following applies
31 retroactively to February 23, 2021:

32 The section of this division of this Act amending section
33 257.16C, subsection 3, paragraph "d", subparagraph (4),
34 subparagraph division (a).

35 Sec. 39. RETROACTIVE APPLICABILITY. The following apply

1 retroactively to April 12, 2021:

2 1. The section of this division of this Act amending section
3 425.16, subsection 1.

4 2. The section of this division of this Act amending section
5 425.18.

6 3. The section of this division of this Act amending section
7 425.40, subsection 1.

8 Sec. 40. RETROACTIVE APPLICABILITY. The following applies
9 retroactively to April 28, 2021:

10 The section of this division of this Act amending 2021 Iowa
11 Acts, House File 848, section 4.

12 DIVISION IV

13 STATE CHILD CARE ASSISTANCE

14 Sec. 41. Section 237A.14, subsection 3, if enacted by 2021
15 Iowa Acts, House File 302, section 1, is amended to read as
16 follows:

17 3. Child care provider reimbursement rates under the
18 graduated eligibility phase-out program shall be the same rates
19 as the child care provider reimbursement rates ~~in effect on~~
20 ~~July 1, 2021.~~

21 DIVISION V

22 AMUSEMENT RIDE ATTENDANTS

23 Sec. 42. 2021 Iowa Acts, House File 558, is amended by
24 adding the following new section:

25 NEW SECTION. SEC. 2. EFFECTIVE DATE. This Act, being
26 deemed of immediate importance, takes effect upon enactment.

27 Sec. 43. EFFECTIVE DATE. This division of this Act, being
28 deemed of immediate importance, takes effect upon enactment.

29 Sec. 44. RETROACTIVE APPLICABILITY. This division of this
30 Act applies retroactively to April 30, 2021.

31 DIVISION VI

32 FUNERAL DIRECTOR REIMBURSEMENT

33 Sec. 45. Section 331.802, subsection 9, as enacted by 2021
34 Iowa Acts, Senate File 307, section 4, is amended to read as
35 follows:

1 9. If an autopsy is ordered under this section, the county
2 shall reimburse the funeral director for all costs associated
3 with the transportation of the body to and from the facility
4 performing the autopsy at a rate equivalent to the rate of
5 reimbursement allowed under the standard mileage rate method
6 for computation of business expenses pursuant to the Internal
7 Revenue Code at the time the transportation occurs plus any
8 other associated fees.

9 DIVISION VII

10 GAMBLING

11 Sec. 46. Section 99F.7, subsection 7, Code 2021, is amended
12 to read as follows:

13 7. It is the intent of the general assembly that employees
14 be paid at least twenty-five percent above the federal minimum
15 wage level in effect on December 31, 2020.

16 Sec. 47. Section 99F.10, subsection 4, paragraph a, Code
17 2021, as amended by 2021 Iowa Acts, House File 861, section 26,
18 if enacted, is amended to read as follows:

19 a. In determining the license fees and state regulatory
20 fees to be charged as provided under [section 99F.4](#) and this
21 section, the commission shall use as the basis for determining
22 the amount of revenue to be raised from the license fees and
23 regulatory fees the amount appropriated to the commission plus
24 the cost of salaries for no more than three special agents
25 for each excursion gambling boat or gambling structure as
26 assigned pursuant to the provisions of section 80.25A, plus any
27 direct and indirect support costs for the division of criminal
28 investigation's duties pursuant to chapters 99D, 99E, and 99F,
29 and section 80.25A.

30 DIVISION VIII

31 CHIEF INFORMATION OFFICER — POWERS AND DUTIES

32 Sec. 48. Section 8B.4, subsection 2, Code 2021, is amended
33 to read as follows:

34 2. Appoint a chief financial officer and all information
35 technology staff deemed necessary for the administration of the

1 office's functions as provided in [this chapter](#). For employees
2 of the office, employment shall be consistent with chapter 8A,
3 subchapter IV.

4 DIVISION IX

5 EMERGENCY MEDICAL SERVICES DISTRICTS

6 Sec. 49. Section 357F.8, Code 2021, is amended to read as
7 follows:

8 **357F.8 Election on proposed levy and candidates for trustees.**

9 1. When a preliminary plat has been approved by the board,
10 an election shall be held within the district within sixty days
11 to approve or disapprove the levy of a an initial tax of not
12 more than one dollar per thousand dollars of assessed value
13 on all the taxable property within the district and to choose
14 candidates for the offices of trustees of the district. The
15 ballot shall set out the reason for the tax and the amount
16 needed. The tax shall be set to raise only the amount needed.
17 Notice of the election, including the time and place of holding
18 the election, shall be given as provided in [section 357F.4](#).
19 The vote shall be by ballot which shall state clearly the
20 proposition to be voted upon and any registered voter residing
21 within the district at the time of the election may vote. It
22 is not mandatory for the county commissioner of elections
23 to conduct elections held pursuant to [this chapter](#), but the
24 elections shall be conducted in accordance with [chapter 49](#)
25 where not in conflict with [this chapter](#). Judges shall be
26 appointed to serve without pay by the board from among the
27 registered voters of the district to be in charge of the
28 election. The proposition is approved if sixty percent of
29 those voting on the proposition vote in favor of it.

30 2. a. If the tax authorized under subsection 1 is
31 insufficient to provide the services authorized under this
32 chapter, the trustees may levy an additional annual tax, at
33 a rate necessary to provide the authorized services, if such
34 authority for an additional tax is approved at election held
35 separately and after the election held under subsection 1.

1 b. By resolution, the board may submit to the registered
2 voters of the district the proposition of levying the
3 additional annual tax according to the election procedures
4 under subsection 1.

5 c. (1) After adoption of the resolution under paragraph
6 "b", the board of trustees shall coordinate efforts with
7 the local emergency medical services agencies to establish
8 a district advisory council to assist in researching and
9 assessing the service needs of the district and guiding
10 implementation of services in the district within a council
11 structure.

12 (2) The advisory council established under subparagraph (1)
13 shall recommend to the board of trustees an amount of funding
14 to be specified on the ballot for the election held under this
15 subsection 2 and shall annually assess and review the emergency
16 medical services needs of the district and shall include the
17 results of such review and assessment in an annual report
18 filed with the board of trustees. The annual report shall be
19 publicly available upon filing with the board of trustees.
20 The board of trustees shall receive public comment regarding
21 the report at one or more meetings of the board of trustees.
22 Any meeting of the board of trustees at which public comment
23 on the annual report is heard shall be at least fourteen days
24 following the date the annual report is filed with the board
25 of trustees.

26 d. The proposition is adopted if a majority of those
27 voting on the proposition at the election approves it. If
28 the proposition is approved at election, the trustees may
29 impose the additional annual tax beginning with the fiscal
30 year beginning July 1 following the election at which the
31 proposition was approved. The proposition is not affected by a
32 change in the boundaries of the district.

33 e. Discontinuance of the authority to impose an additional
34 tax under this chapter shall be by petition and election.
35 Upon petition of twenty-five percent of the resident eligible

1 electors, the board of trustees shall submit to the voters
2 of the district the question of whether to discontinue the
3 authority to impose the additional tax according to the
4 election procedures under subsection 1. If a majority of those
5 voting on the question of discontinuance of the trustees'
6 authority to impose the tax favors discontinuance, the trustees
7 shall not impose the additional tax for any fiscal year
8 beginning after the election approving the discontinuance,
9 unless imposition is subsequently again authorized at election.
10 Following discontinuance of the authority to impose the
11 additional tax, authority to reimpose the additional tax
12 requires approval in accordance with this subsection.

13 Sec. 50. Section 357F.10, Code 2021, is amended to read as
14 follows:

15 **357F.10 Trustees' powers.**

16 The trustees may purchase, own, rent, or maintain emergency
17 medical services apparatus or equipment within the state or
18 outside the territorial jurisdiction and boundary limits of
19 this state, provide housing for such apparatus and equipment,
20 provide emergency medical service and facilities, and may
21 certify for levy ~~an annual tax~~ taxes as provided in section
22 357F.8. The trustees may purchase material, employ emergency
23 medical service and other personnel, and may perform all other
24 acts necessary to properly maintain and operate the district.
25 The trustees may contract with any city or county or public or
26 private agency under [chapter 28E](#) for the purpose of providing
27 emergency medical services under [this chapter](#). The trustees
28 are allowed necessary expenses in the discharge of their
29 duties, but they shall not receive a salary.

30 Sec. 51. Section 357F.11, Code 2021, is amended to read as
31 follows:

32 **357F.11 Bonds in anticipation of revenue.**

33 A district may anticipate the collection of taxes ~~by the~~
34 ~~levy~~ authorized in [this chapter](#), and to carry out the purposes
35 of [this chapter](#) may issue bonds payable in not more than ten

1 equal installments with the rate of interest not exceeding
2 that permitted by [chapter 74A](#). An indebtedness shall not be
3 incurred under [this chapter](#) until authorized by an election.
4 The election shall be held and notice given in the same
5 manner as provided in [section 357F.8](#), and ~~the same~~ a sixty
6 percent vote shall be necessary to authorize indebtedness.
7 Both propositions may be submitted to the voters at the same
8 election.

9 Sec. 52. Section 357G.8, Code 2021, is amended to read as
10 follows:

11 **357G.8 Election on proposed levy and candidates for trustees.**

12 1. When a preliminary plat has been approved by the council,
13 an election shall be held within the district within sixty
14 days to approve or disapprove the levy of a an initial tax
15 of not more than one dollar per thousand dollars of assessed
16 value on all the taxable property within the district and
17 to choose candidates for the offices of trustees of the
18 district. The ballot shall set out the reason for the tax and
19 the amount needed. The tax shall be set to raise only the
20 amount needed. Notice of the election, including the time and
21 place of holding the election, shall be given as provided in
22 section 357G.4. The vote shall be by ballot which shall state
23 clearly the proposition to be voted upon and any registered
24 voter residing within the district at the time of the election
25 may vote. It is not mandatory for the county commissioner of
26 elections to conduct elections held pursuant to [this chapter](#),
27 but the elections shall be conducted in accordance with chapter
28 49 where not in conflict with [this chapter](#). Judges shall
29 be appointed to serve without pay by the council from among
30 the registered voters of the district to be in charge of the
31 election. The proposition is approved if sixty percent of
32 those voting on the proposition vote in favor of it.

33 2. a. If the tax authorized under subsection 1 is
34 insufficient to provide the services authorized under this
35 chapter, the trustees may levy an additional annual tax, at

1 a rate necessary to provide the authorized services, if such
2 authority for an additional tax is approved at election held
3 separately and after the election held under subsection 1.

4 b. By resolution, the council may submit to the registered
5 voters of the district the proposition of levying the
6 additional annual tax according to the election procedures
7 under subsection 1.

8 c. (1) After adoption of the resolution under paragraph
9 "b", the board of trustees shall coordinate efforts with
10 the local emergency medical services agencies to establish
11 a district advisory council to assist in researching and
12 assessing the service needs of the district and guiding
13 implementation of services in the district within a council
14 structure.

15 (2) The district advisory council established under
16 subparagraph (1) shall recommend to the board of trustees
17 an amount of funding to be specified on the ballot for the
18 election held under this subsection 2 and shall annually assess
19 and review the emergency medical services needs of the district
20 and shall include the results of such review and assessment
21 in an annual report filed with the board of trustees. The
22 annual report shall be publicly available upon filing with the
23 board of trustees. The board of trustees shall receive public
24 comment regarding the report at one or more meetings of the
25 board of trustees. Any meeting of the board of trustees at
26 which public comment on the annual report is heard shall be at
27 least fourteen days following the date the annual report is
28 filed with the board of trustees.

29 d. The proposition is adopted if a majority of those
30 voting on the proposition at the election approves it. If
31 the proposition is approved at election, the trustees may
32 impose the additional annual tax beginning with the fiscal
33 year beginning July 1 following the election at which the
34 proposition was approved. The proposition is not affected by a
35 change in the boundaries of the district.

1 e. Discontinuance of the authority to impose an additional
2 tax under this chapter shall be by petition and election.
3 Upon petition of twenty-five percent of the resident eligible
4 electors, the board of trustees shall submit to the voters
5 of the district the question of whether to discontinue the
6 authority to impose the additional tax according to the
7 election procedures under subsection 1. If a majority of those
8 voting on the question of discontinuance of the trustees'
9 authority to impose the tax favors discontinuance, the trustees
10 shall not impose the additional tax for any fiscal year
11 beginning after the election approving the discontinuance,
12 unless imposition is subsequently again authorized at election.
13 Following discontinuance of the authority to impose the
14 additional tax, authority to reimpose the additional tax
15 requires approval in accordance with this subsection.

16 Sec. 53. Section 357G.10, Code 2021, is amended to read as
17 follows:

18 **357G.10 Trustees' powers.**

19 The trustees may purchase, own, rent, or maintain emergency
20 medical services apparatus or equipment within the state or
21 outside the territorial jurisdiction and boundary limits of
22 this state, provide housing for such apparatus and equipment,
23 provide emergency medical service and facilities, and may
24 certify for levy ~~an annual tax~~ taxes as provided in section
25 357G.8. The trustees may purchase material, employ emergency
26 medical service and other personnel, and may perform all other
27 acts necessary to properly maintain and operate the district.
28 The trustees may contract with any other city or county or
29 public or private agency under **chapter 28E** for the purpose of
30 providing emergency medical services under **this chapter**. The
31 trustees are allowed necessary expenses in the discharge of
32 their duties, but they shall not receive a salary.

33 Sec. 54. Section 357G.11, Code 2021, is amended to read as
34 follows:

35 **357G.11 Bonds in anticipation of revenue.**

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1 A district may anticipate the collection of taxes ~~by the~~
2 ~~levy~~ authorized in [this chapter](#), and to carry out the purposes
3 of [this chapter](#) may issue bonds payable in not more than ten
4 equal installments with the rate of interest not exceeding
5 that permitted by [chapter 74A](#). An indebtedness shall not be
6 incurred under [this chapter](#) until authorized by an election.
7 The election shall be held and notice given in the same
8 manner as provided in [section 357G.8](#), and ~~the same~~ a sixty
9 percent vote shall be necessary to authorize indebtedness.
10 Both propositions may be submitted to the voters at the same
11 election.

12 DIVISION X

13 OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

14 Sec. 55. Section 422D.1, Code 2021, is amended to read as
15 follows:

16 **422D.1 Authorization — election — imposition and repeal —**
17 **use of revenues.**

18 1. *a.* A Upon adoption of a resolution declaring emergency
19 medical services to be an essential county service under
20 subsection 1A, and subject to the limitations of this chapter,
21 a county board of supervisors may offer for voter approval
22 the authorization to impose any of the following taxes or a
23 combination of the following taxes:

24 (1) Local option income surtax.

25 (2) An ad valorem property tax not to exceed seventy-five
26 cents per one thousand dollars of assessed value on all taxable
27 property within the county.

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

30 1A. a. To be effective, the resolution declaring emergency
31 medical services to be an essential service shall be considered
32 and voted on for approval at two meetings of the board prior to
33 the meeting at which the resolution is to be finally approved
34 by a majority of the board by recorded vote, as defined in
35 section 331.101. Notice of the first meeting of the board

1 at which the resolution is considered and voted on shall be
2 published not less than sixty days prior to the date of the
3 meeting in one or more newspapers that meet the requirements
4 of section 618.14. The board shall not suspend or waive the
5 requirements for approval of the resolution or approval of the
6 imposition of a tax under this chapter.

7 b. Each county for which a resolution has been adopted
8 under this subsection shall coordinate efforts with the local
9 emergency medical services agencies to establish a county
10 emergency medical services system advisory council to assist
11 in researching and assessing the service needs of the county
12 and guiding implementation of services in the county within a
13 council structure.

14 c. The county emergency medical services system advisory
15 council established under paragraph "b" shall recommend to
16 the board of supervisors an amount of funding to be specified
17 on the ballot, and if one or more of the taxes are approved
18 at election, shall annually assess and review the emergency
19 medical services needs of the county, and shall include the
20 results of such review and assessment in an annual report filed
21 with the board of supervisors. The annual report shall be
22 publicly available upon filing with the board of supervisors.
23 The board of supervisors shall receive public comment regarding
24 the report at one or more meetings of the board of supervisors.
25 Any meeting of the board of supervisors at which public comment
26 on the annual report is heard shall be at least fourteen days
27 following the date the annual report is filed with the board
28 of supervisors.

29 d. A resolution declaring emergency medical services to be
30 an essential service shall be deemed void if the proposition
31 to impose the taxes fails at election, authority to impose the
32 taxes expires, or if discontinuance of the authority to impose
33 the tax is approved at election under subsection 4.

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

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

13 If ~~a majority~~ sixty percent of those voting on the question
14 approve the imposition of the tax or combination of taxes, the
15 tax or combination of taxes ~~shall~~ 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~~ following the date the
19 ordinance is filed with the director of revenue under section
20 422D.3, subsection 3.

21 (2) An ad valorem property tax ~~shall~~ may be imposed for ~~the~~
22 property taxes due and payable in fiscal year years beginning
23 after the fiscal year in which the election was held.

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

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

1 and shall be used as provided in that section.

2 4. Any For a county that is not one of the eleven most
3 populous counties in the state, as determined by the latest
4 preceding certified federal census or the latest applicable
5 population estimate issued by the United States census bureau,
6 whichever is most recent, any tax or combination of taxes
7 imposed shall be for a maximum period of ~~five~~ fifteen years.
8 For a county that is one of the eleven most populous counties
9 in the state, as determined by the latest preceding certified
10 federal census or the latest applicable population estimate
11 issued by the United States census bureau, whichever is most
12 recent, any tax or combination of taxes imposed shall be for a
13 maximum period of ten years. Discontinuance of the authority
14 to impose a tax under this chapter prior to the expiration of
15 the period of years for which the tax is approved shall be by
16 petition and election. Upon receipt of a petition signed by
17 eligible electors of the county equal in number to at least
18 twenty-five percent of the votes cast in the county for the
19 office of president of the United States or governor at the
20 last preceding general election or five thousand, whichever
21 is less, the board of supervisors shall direct the county
22 commissioner of elections to submit to the voters of the county
23 the question of whether to discontinue the authority to impose
24 one or more of the taxes under this chapter. If a majority of
25 those voting on the question of discontinuance of the board's
26 authority to impose the tax favors discontinuance, the board
27 shall not impose the property tax for any fiscal year beginning
28 after the election approving the discontinuance and shall not
29 impose the income surtax for any tax year beginning after
30 the election approving the discontinuance unless imposition
31 is subsequently again authorized at election. Following
32 expiration or discontinuance of the authority to impose the
33 taxes under this chapter, authority to reimpose the taxes
34 requires approval in accordance with this section.

35 Sec. 56. Section 422D.2, Code 2021, is amended to read as

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1 follows:

2 **422D.2 Local income surtax.**

3 A county may impose by ordinance a local income surtax as
4 provided in [section 422D.1](#) at the rate set by the board of
5 supervisors, of up to one percent, on the state individual
6 income tax of each individual residing in the county at the
7 end of the individual's applicable tax year. However, the
8 cumulative total of the percents of income surtax imposed on
9 any taxpayer in the county shall not exceed twenty percent.
10 The reason for imposing the surtax and the amount needed, as
11 determined by the board of supervisors after recommendation of
12 the county emergency medical services system advisory council,
13 shall be set out on the ballot and in the ordinance. The
14 surtax rate shall be set to raise only the amount needed. For
15 purposes of [this section](#), "state individual income tax" means
16 the tax computed under [section 422.5](#), less the amounts of
17 nonrefundable credits allowed under [chapter 422, subchapter II](#).

18 Sec. 57. Section 422D.3, subsection 1, Code 2021, is amended
19 to read as follows:

20 1. A local income surtax ~~shall~~ may be imposed for tax years
21 beginning on or after January 1 ~~of the fiscal year in which~~
22 ~~the favorable election was held for tax years beginning on or~~
23 ~~after January 1~~ following the date the ordinance is filed with
24 the director of revenue under subsection 3, and is repealed as
25 provided in [section 422D.1, subsection 4](#), ~~as of December 31 for~~
26 ~~tax years beginning after December 31.~~

27 Sec. 58. Section 422D.5, Code 2021, is amended to read as
28 follows:

29 **422D.5 Property tax levy.**

30 A county may levy an emergency medical services tax at the
31 rate set by the board of supervisors subject to the limitation
32 under section 422D.1, subsection 1, paragraph "a", subparagraph
33 (2), and approved at the election as provided in section
34 422D.1, on all taxable property in the county for fiscal years
35 beginning with property taxes due and payable in the fiscal

1 year beginning after the fiscal year in which the favorable
2 election was held. The reason for imposing the tax and the
3 amount needed, as determined by the board of supervisors after
4 recommendation of the county emergency medical services system
5 advisory council, shall be set out on the ballot. The rate
6 shall be set so as to raise only the amount needed. ~~The levy~~
7 ~~is repealed for subsequent fiscal years as provided in section~~
8 ~~422D.1, subsection 4.~~

9 Sec. 59. Section 422D.6, subsection 1, Code 2021, is amended
10 to read as follows:

11 1. A county authorized to impose a tax under **this chapter**
12 shall establish an emergency medical services trust fund
13 into which revenues received from the taxes imposed shall
14 be deposited. Moneys in the trust fund shall be used for
15 emergency medical services. In addition, moneys in the fund
16 may be used for the purpose of matching federal or state
17 funds for education and training related to emergency medical
18 services. Moneys remaining in the fund following expiration or
19 discontinuance of the authority to impose the taxes as provided
20 in section 422D.1, subsection 4, shall remain in the fund and
21 may be expended for the purposes specified in this section.

22 Sec. 60. IMPLEMENTATION. This division of this Act shall
23 not affect the imposition and collection of taxes under chapter
24 422D in effect on July 1, 2021, and such taxes shall continue
25 to be imposed and administered until the period of authority to
26 impose such taxes in effect immediately prior to July 1, 2021,
27 expires.

28 DIVISION XI

29 EMERGENCY MEDICAL SERVICE TRAINING PROGRAMS

30 Sec. 61. Section 147A.1, subsection 13, Code 2021, is
31 amended to read as follows:

32 13. *“Training program”* means an Iowa college approved by
33 the higher learning commission, ~~or~~ an Iowa hospital authorized
34 by the department, or a medical care ambulance service or
35 nontransport service that has received authorization from the

1 department to conduct emergency medical care services training.

2 Sec. 62. Section 147A.17, subsection 1, Code 2021, is
3 amended to read as follows:

4 1. An Iowa college approved by the higher learning
5 commission, ~~or~~ an Iowa hospital in this state, or a medical
6 care ambulance service or nontransport service that desires to
7 provide emergency medical care services training leading to
8 certification as an emergency medical care provider shall apply
9 to the department for authorization to establish a training
10 program.

11 Sec. 63. EFFECTIVE DATE. This division of this Act, being
12 deemed of immediate importance, takes effect upon enactment.

13 DIVISION XII

14 LOCAL OPTION SALES TAX REVENUE

15 Sec. 64. Section 423B.7, subsection 7, paragraph a, Code
16 2021, is amended to read as follows:

17 a. Subject to the requirement of paragraph "b", local
18 sales and services tax moneys received by a city or county
19 may be expended for any lawful purpose of the city or county,
20 including but not limited to expenses related to providing
21 emergency medical services within the applicable city or
22 county.>

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