

Reprinted

MAY 9 1992

HOUSE FILE 2400
BY COMMITTEE ON WAYS AND MEANS

WAYS AND MEANS

(SUCCESSOR TO HF 673)

Passed House, Date 4/15/92 Passed Senate, Date 4/24/92 (P. 1602)
Vote: Ayes 87 Nays 0 Vote: Ayes 40 Nays 7
Approved May 28, 1992

A BILL FOR

1 An Act relating to the funding for emergency medical services,
2 authorizing a county to impose a local option tax or
3 combination of taxes to provide local funding.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2400

1 Section 1. NEW SECTION. 422C.1 AUTHORIZATION -- ELECTION
2 -- IMPOSITION AND REPEAL -- USE OF REVENUES.

3 1. A county board of supervisors may impose by ordinance
4 any of the following taxes or a combination of the following
5 taxes:

- 6 a. Local option income surtax.
- 7 b. An ad valorem property tax.

8 Revenues generated from these taxes shall be used for
9 emergency medical services as provided in section 422C.6.

10 2. The taxes for emergency medical services shall only be
11 imposed after an election at which a majority of those voting
12 on the question of imposing the tax or combination of taxes
13 specified in subsection 1, paragraph "a" or "b". The question
14 of imposing the tax or combination of the taxes may be
15 submitted at the regular city election, a special election, or
16 state general election. Notice of the question shall be
17 provided by publication at least sixty days before the time of
18 the election and shall identify the tax or combination of
19 taxes and the rate or rates, as applicable. If a majority of
20 those voting on the question approve the imposition of the tax
21 or combination of taxes, the tax or combination of taxes shall
22 be imposed as follows:

23 a. A local option income surtax shall be imposed for tax
24 years beginning on or after January 1 of the fiscal year in
25 which the favorable election was held.

26 b. An ad valorem property tax shall be imposed for the
27 fiscal year in which the election was held.

28 c. Revenues received by the county from the taxes imposed
29 under this chapter shall be deposited into the emergency
30 medical services equipment and training trust fund created
31 pursuant to section 422C.6 and shall be used as provided in
32 that section.

33 4. Any tax or combination of taxes imposed shall be for an
34 indefinite period unless otherwise set by the board as part of
35 the ballot proposition. A tax or combination of taxes imposed

1 may be repealed after an election at which a majority of those
2 voting on the question of repeal favor the repeal. In order
3 for an election for repeal to be held a petition shall be
4 filed with the board of supervisors specifying the tax or
5 combination of taxes to be repealed and the date or dates when
6 each tax will be repealed, subject to the repeal dates
7 specified in this chapter. To be valid, a petition must be
8 signed by eligible electors of the whole county equal in
9 number to five percent of the persons in the whole county who
10 voted at the last preceding state general election. If more
11 than one valid petition is received, the earliest received
12 petition shall be used. Upon receipt of such petition the
13 board shall submit the question of repeal at a regular city
14 election, special election, or state general election.

15 Sec. 2. NEW SECTION. 422C.2 LOCAL INCOME SURTAX.

16 A county may impose by ordinance a local income surtax at
17 the rate set by the board of supervisors, of up to one
18 percent, on the state individual income tax of each individual
19 residing in the county at the end of the individual's
20 applicable tax year. The reason for imposing the surtax and
21 the amount needed shall be set out in the ordinance. The
22 surtax rate shall be set to raise only the amount needed. For
23 purposes of this section, "state individual income tax" means
24 the tax computed under section 422.5, less the credits allowed
25 in sections 422.11A, 422.11B, 422.11C, 422.12, and 422.12B.

26 Sec. 3. NEW SECTION. 422C.3 ADMINISTRATION.

27 A local income surtax shall be imposed January 1 of the
28 fiscal year in which the favorable election was held for tax
29 years beginning on or after January 1, and is repealed as
30 provided in section 422C.1, subsection 4, as of December 31
31 for tax years beginning after December 31.

32 The director of revenue and finance shall administer the
33 local income surtax as nearly as possible in conjunction with
34 the administration of state income tax laws. The director
35 shall provide on the regular state tax forms for reporting

1 local income surtax.

2 An ordinance imposing a local income surtax shall adopt by
3 reference the applicable provisions of the appropriate
4 sections of chapter 422, division II. All powers and
5 requirements of the director in administering the state income
6 tax law apply to the administration of a local income surtax,
7 including but not limited to, the provisions of sections
8 422.1, 422.20 to 422.31, 422.68, 422.70, and 422.72 to 422.75.
9 Local officials shall confer with the director of revenue and
10 finance for assistance in drafting the ordinance imposing a
11 local income surtax. A certified copy of the ordinance shall
12 be filed with the director as soon as possible after passage.

13 The director, in consultation with local officials, shall
14 collect and account for a local income surtax and any interest
15 and penalties. The director shall credit local income surtax
16 receipts and any interest and penalties collected from returns
17 filed on or before November 1 of the calendar year following
18 the tax year for which the local income surtax is imposed to a
19 "local income surtax fund" established in the office of the
20 treasurer of state. All local income surtax receipts and any
21 interest and penalties received or refunded from returns filed
22 after November 1 of the calendar year following the tax year
23 for which the local income surtax is imposed shall be
24 deposited in or withdrawn from the state general fund and
25 shall be considered part of the cost of administering the
26 local income surtax.

27 Sec. 4. NEW SECTION. 422C.4 PAYMENT TO LOCAL GOVERNMENT
28 -- USE OF RECEIPTS.

29 1. On or before December 15, the director of revenue and
30 finance shall make an accounting of the local income surtax
31 receipts and any interest and penalties collected from returns
32 filed on or before November 1 and shall certify to the
33 treasurer of state this amount collected. The treasurer of
34 state shall remit within fifteen days of the certification by
35 the director to each county which has imposed a local income

1 surtax the amount in the local income surtax fund collected as
2 a result of its surtax.

3 2. Local income surtax moneys received by a county shall
4 be deposited and used as provided in section 422C.6.

5 Sec. 5. NEW SECTION. 422C.5 PROPERTY TAX LEVY.

6 A county may levy an emergency medical services education,
7 training, and equipment tax at the rate set by the board of
8 supervisors and approved at the election as provided in
9 section 422C.1, on all taxable property in the county for
10 fiscal years beginning with the fiscal year in which the
11 favorable election was held. The levy is repeated for
12 subsequent fiscal years as provided in section 422C.1,
13 subsection 4.

14 Sec. 6. NEW SECTION. 422C.6 EMERGENCY MEDICAL SERVICES
15 TRUST FUND.

16 1. A county authorized to impose a tax under this chapter
17 shall establish an emergency medical services equipment and
18 training trust fund into which revenues received from the
19 taxes imposed shall be deposited. Moneys in the trust fund
20 shall be used for the acquisition of equipment for emergency
21 medical services and for the training in the use of such
22 equipment. In addition, moneys in the fund may be used for
23 the purpose of matching federal or state funds for education
24 and training related to emergency medical services.

25 2. A county may enter into chapter 28E agreements with
26 other counties in order to ensure adequate coverage of the
27 county's service area.

28 3. a. Costs which are eligible for EMS equipment and
29 training trust fund expenditures include, but are not limited
30 to:

31 (1) Defibrillators.

32 (2) Nondisposable essential ambulance equipment, as
33 defined by rule by the Iowa department of public health.

34 (3) Communications pagers, radios, and base repeaters.

35 (4) Training in the use of EMS equipment.

1 b. Costs which are not eligible for EMS equipment and
2 training trust fund expenditures include but are not limited
3 to:

4 (1) Vehicles including, but not limited to, ambulances,
5 fire apparatus, boats, rescue/first response vehicles, and
6 snowmobiles.

7 (2) Automotive parts.

8 (3) Buildings.

9 (4) Land.

10 Sec. 7. The Iowa department of public health, in
11 conjunction with the regional EMS councils and county EMS
12 associations, shall develop a plan by July 1, 1992, to develop
13 a process for establishing EMS standards and for providing EMS
14 education and training throughout the state with
15 implementation of providing EMS education and training to be
16 completed by January 1, 2000.

17 EXPLANATION

18 The bill authorizes counties to impose an income surtax,
19 and property tax for the exclusive purpose of funding
20 emergency medical services. The taxes may only be imposed
21 after a favorable election and are imposed for an indefinite
22 period unless otherwise specified on the ballot proposition.
23 The taxes may be repealed if an election is held and a
24 majority of those voting favor the repeal. The election on
25 the question of repeal is held only after the voters petition
26 for the holding of the election.

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**HOUSE FILE 2400
FISCAL NOTE**

A fiscal note for House File 2400 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

House File 2400 authorizes counties to impose an income surtax, and property tax for the purpose of funding emergency medical services. The taxes may be imposed by receiving a simple majority of favorable votes by those voting.

Fiscal Effect

House File 2400 will not have a significant fiscal impact on the State. The impact on counties will depend on which counties impose the income surtax or property tax levy.

Source: Department of Public Health

(LSB 2532hz, DLR)

FILED MARCH 18, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 2400
H-5306 TO HF 2400
FISCAL NOTE

A fiscal note for H-5306 to House File 2400 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Amendment H-5306 to House File 2400 establishes a trust fund for providing State match for local funding for emergency medical services, education, training, and equipment. The trust fund will be financed by an additional surcharge on certain motor vehicle violations including, reckless driving, driving while intoxicated, and seatbelt and child restraint violations. This bill also authorizes counties to impose a local option income surtax, and property tax for funding emergency medical services.

Assumptions

The number of convictions on violations that occur in 1992 will be comparable to the number which occurred in 1989. The number of violations that occurred in 1989 are as follows:

1. Driving while intoxicated: 12,772
2. Improper use of a child restraint: 4,121
3. Failure to use a seatbelt: 49,619
4. Reckless driving: 1,733
5. Total violations: 68,245

It will take trial clerks 7 minutes to process each surcharge at a cost of \$12.27 per hour (\$1.43 per claim).

Fiscal Effect

Operating while intoxicated (12,772 x \$15)	\$ 191,580
Improper use of a child restraint (4,121 x \$15)	61,815
Failure to use a seatbelt (49,619 x \$15)	744,285
Reckless driving (1,733 x \$15)	25,995
TOTAL REVENUE	<u>\$ 1,023,675</u>

Distribution of Revenue

Emergency Medical Services Trust Fund (90%)	\$ 921,308
Judicial System (10%)	\$ 102,367

<u>Additional cost to district courts</u> (68,245 x \$1.43)	\$ 97,590
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Source: Department of Transportation and Judicial Department

(LSB 2532hz.2, DLR)

FILED MARCH 18, 1992

BY DENNIS PROUTY, FISCAL DIRECTOR

HOUSE FILE 2400

H-5306

1 Amend House File 2400 as follows:

2 1. Page 1, by inserting before line 1 the
3 following:

4 "Section 1. NEW SECTION. 135.24 EMERGENCY
5 MEDICAL SERVICES -- LEAD AGENCY.

6 The department shall be the lead agency responsible
7 for coordinating, regulating, and implementing the
8 provision of emergency medical services in this state.

9 Sec. 2. NEW SECTION. 147.161A MINIMUM
10 CERTIFICATION FOR AMBULANCE CREWS.

11 Effective January 1, 2000, each ambulance operated
12 in this state shall be staffed by at least one
13 emergency medical technicians-ambulance. The
14 department shall establish rules to provide for the
15 implementation of this requirement.

16 Sec. 3. Section 147A.6, Code 1991, is amended to
17 read as follows:

18 147A.6 ADVANCED EMERGENCY MEDICAL CARE PROVIDER
19 CERTIFICATES -- RENEWAL.

20 1. The board department, upon application and
21 receipt of the prescribed fee, shall issue a
22 certificate attesting to the qualifications of an
23 individual who has met all of the requirements for
24 advanced emergency medical care provider certification
25 established by the rules adopted under section 147A.4,
26 subsection 2.

27 2. Advanced emergency medical care provider
28 certificates are valid for the multiyear period
29 determined by the board department, unless sooner
30 suspended or revoked. The certificate shall be
31 renewed upon application of the holder and receipt of
32 the prescribed fee if the holder has satisfactorily
33 completed continuing medical education programs as
34 required by rule."

35 2. Page 1, by striking line 1 and inserting the
36 following:

37 "Sec. ____ . NEW SECTION. 147B.1 EMERGENCY MEDICAL
38 SERVICES TRUST FUND.

39 1. The emergency medical services trust fund is
40 created in the state treasury under the control of the
41 department. Moneys to be deposited into the fund
42 include, but are not limited to, the surcharge imposed
43 under section 911.2, subsection 2, as provided in
44 section 911.3, subsection 2, amounts appropriated by
45 the general assembly, and other moneys available from
46 federal or private sources which are to be used for
47 purposes of this section. Funds remaining in the
48 trust fund at the end of each fiscal year shall not
49 revert to the general fund but shall remain in the
50 emergency medical services trust fund, notwithstanding

H-5306

H-5306

Page 2

1 section 8.33. Interest or other income earned by the
2 fund shall be deposited in the fund. The trust fund
3 is established to assist counties by matching, on a
4 dollar-for-dollar basis, moneys spent by a county for
5 the acquisition of equipment for emergency medical
6 services and training in the use of such equipment and
7 by providing grants to counties for education and
8 training in the delivery of emergency medical
9 services, as provided in this section and section
10 422C.6. A county seeking matching funds under this
11 section shall apply with the emergency medical
12 services section of the department. The section or
13 the department shall adopt rules concerning the
14 application and awarding process and establish by rule
15 criteria for the allocation of moneys in the trust
16 fund if those moneys are insufficient to meet the
17 needs of the counties.

18 2. For purposes of this section the following
19 shall apply:

20 a. "Education" means any of the following:

21 (1) Approved training which is received after
22 becoming certified as an EMS provider to maintain
23 skills and knowledge and to satisfy renewal of
24 certification requirements. This includes emergency
25 medical training for members of the general public.

26 (2) Training approved by the Iowa department of
27 public health which is obtained by a certified basic
28 emergency medical care provider to maintain, improve,
29 or expand relevant skills and knowledge and to satisfy
30 renewal of certification requirements.

31 (3) Training approved by the state board of
32 medical examiners which is obtained by a certified
33 advanced emergency medical care provider to maintain,
34 improve, or expand relevant skills and knowledge and
35 to satisfy renewal of certification requirements.

36 b. "Training" means any of the following:

37 (1) EMS related courses designed and intended for
38 EMS providers.

39 (2) A program provided by a community college or a
40 law enforcement academy approved by the Iowa
41 department of public health to conduct basic emergency
42 medical care training. Law enforcement academies
43 shall be limited to first responder training for law
44 enforcement trainees. Hospital-based training
45 programs approved by the Iowa board of medical
46 examiners to train advanced emergency medical care
47 personnel may also receive approval from the
48 department to train basic emergency medical care
49 personnel.

50 (3) A program provided by a community college or

H-5306

-2-

1 hospital approved by the state board of medical
2 examiners to conduct advanced emergency medical care
3 training.

4 c. "EMS" means emergency medical services.

5 d. "EMS course" means a course for basic or
6 advanced emergency medical care personnel pursuant to
7 section 147.161 or section 147A.4, subsection 2.

8 e. "EMS provider" means basic or advanced
9 emergency medical care personnel, other health care
10 practitioners, or members of the general public
11 involved in the provision of emergency medical care.

12 f. "Training aid" means an item used in EMS
13 training and includes, but is not limited to: slides,
14 films, mannequins, emergency care devices, books, and
15 other items pertinent and necessary for training
16 purposes.

17 3. a. Costs which are eligible for emergency
18 medical services trust fund expenditures include, but
19 are not limited to:

20 (1) Reimbursement of tuition, fees, and materials
21 following successful completion of an EMS course.
22 Practical examination fees may also be included.

23 (2) Payment of continuing education tuition, fees,
24 and materials. Emergency medical training for the
25 general public is an allowable expense.

26 (3) Payment for EMS training aids. The title to
27 any training aid purchased with these funds shall not
28 lie with the Iowa department of public health, but
29 shall be determined by the county board of supervisors
30 or their designee.

31 b. Costs which are not eligible for funding
32 include, but are not limited to, the following:

33 (1) Building and construction costs.

34 (2) Certification or recertification fees.

35 (3) Debt amortization.

36 (4) Land.

37 (5) Lodging.

38 (6) Meals, except when included in tuition for a
39 continuing education course.

40 (7) Nontraining-related equipment.

41 (8) Operating expenses.

42 (9) Personnel costs.

43 (10) Rent.

44 (11) Travel.

45 (12) Utilities.

46 (13) Vehicles.

47 (14) Written examination fees.

48 Sec. ____ . NEW SECTION. 422C.1 AUTHORIZATION --
49 ELECTION".

50 3. Page 5, by inserting after line 9 the

H-5306

Page 4

1 following:

2 "Sec. ____ . Section 911.1, Code Supplement 1991, is
3 amended to read as follows:

4 911.1 CRIMINAL PENALTY SURCHARGE ESTABLISHED.

5 A criminal penalty surcharge shall be levied
6 against certain law violators as provided in section
7 911.2, subsection 1. The surcharge shall be deposited
8 as provided in section 911.3, subsection 1, and shall
9 be used for the maintenance and improvement of
10 criminal justice programs, law enforcement efforts,
11 victim compensation, crime prevention, and improvement
12 of the professional training of personnel, and the
13 planning and support services of the criminal justice
14 system.

15 Sec. ____ . Section 911.2, Code Supplement 1991, is
16 amended to read as follows:

17 911.2 SURCHARGE.

18 1. When a court imposes a fine or forfeiture for a
19 violation of a state law, or of a city or county
20 ordinance except an ordinance regulating the parking
21 of motor vehicles, the court shall assess an
22 additional penalty in the form of a surcharge equal to
23 thirty percent of the fine or forfeiture imposed.

24 2. In addition to the surcharge provided under
25 subsection 1, when a court imposes a fine for any of
26 the following violations, the court shall assess an
27 additional surcharge as follows:

28 a. Driving while intoxicated, under section
29 321J.2, fifteen dollars.

30 b. Failure to use child restraint devices under
31 section 321.446, fifteen dollars.

32 c. Failure to use seatbelts under section 321.445
33 or 321.446, fifteen dollars.

34 d. Reckless driving, under section 29B.106 or
35 321.277, fifteen dollars.

36 PARAGRAPH DIVIDED. In the event of multiple
37 offenses, the surcharge shall be based upon the total
38 amount of fines or forfeitures imposed for all
39 offenses. When a fine or forfeiture is suspended in
40 whole or in part, the surcharge shall be reduced in
41 proportion to the amount suspended.

42 3. The surcharge is subject to the provisions of
43 chapter 909 governing the payment and collection of
44 fines, as provided in section 909.8.

45 Sec. ____ . Section 911.3, Code Supplement 1991, is
46 amended to read as follows:

47 911.3 DISPOSITION OF SURCHARGE.

48 1. When a court assesses a surcharge under section
49 911.2, subsection 1, the clerk of the district court
50 shall transmit sixteen and two-thirds percent of the

H-5306

Page 5

1 surcharge collected to the treasurer of state to be
2 deposited in the fund established in section 912.14.
3 Ninety-four percent of the remainder of the surcharge
4 collected shall be transmitted to the treasurer of
5 state by the fifteenth day of the following month.
6 The treasurer of state shall deposit that money in the
7 general fund of the state. The clerk of the district
8 court shall transmit six percent of the remainder of
9 the surcharge to the county treasurer or shall remit
10 six percent of the remainder of the surcharge to the
11 city that was the plaintiff in any action for deposit
12 in the general fund of the city.

13 2. When a court assesses a surcharge under section
14 911.2, subsection 2, the clerk of the district court
15 shall transmit ninety percent of the surcharge
16 collected to the treasurer of state by the fifteenth
17 day of the following month for deposit into the
18 emergency medical services trust fund created within
19 section 147B.1. The remaining ten percent shall be
20 deposited with the state court administrator's office
21 to be used to defray the costs of administering this
22 section."

23 4. Page 5, line 12, by striking the figure "1992"
24 and inserting the following: "1993".

25 5. Title page, by striking lines 2 and 3 and
26 inserting the following: "establishing the Iowa
27 department of public health as lead agency for
28 emergency medical services, authorizing a county to
29 impose a local option tax or combination of taxes to
30 provide local funding, and imposing a surcharge on
31 certain motor vehicle violations."

By SHEARER of Louisa
ADAMS of Hamilton

H-5306 FILED MARCH 16, 1992

Ruled more german 3/18 (p. 683)

HOUSE FILE 2400

E-5276

- 1 Amend House File 2400 as follows:
2 1. Page 1, line 30, by striking the words
3 "equipment and training".
4 2. Page 4, lines 6 and 7, by striking the words
5 "education, training, and equipment".
6 3. Page 4, line 11, by inserting after the word
7 "held." the following: "The reason for imposing the
8 tax and the amount needed shall be set out on the
9 ballot. The rate shall be set so as to raise only the
10 amount needed."
11 4. Page 4, lines 17 and 18, by striking the words
12 "equipment and training".
13 5. Page 4, lines 20 through 22 by striking the
14 words "the acquisition of equipment for emergency
15 medical services and for the training in the use of
16 such equipment" and inserting the following:
17 "emergency medical services".
18 6. By striking page 4, line 28 through page 5,
19 line 9 and inserting the following:
20 "3. Costs which are eligible for emergency medical
21 services trust fund expenditures include, but are not
22 limited to:
23 a. Defibrillators.
24 b. Nondisposable essential ambulance equipment, as
25 defined by rule by the Iowa department of public
26 health.
27 c. Communications pagers, radios, and base
28 repeaters.
29 d. Training in the use of emergency medical
30 services equipment.
31 e. Vehicles including, but not limited to,
32 ambulances, fire apparatus, boats, rescue/first
33 response vehicles, and snowmobiles.
34 f. Automotive parts.
35 g. Buildings.
36 h. Land."

By DICKINSON of Jackson

E-5276 FILED MARCH 12, 1992
copy filed 3/12/92

HOUSE FILE 2400

E-5269

- 1 Amend House File 2400 as follows:
2 1. Page 1, line 13, by inserting after the words
3 "or "b"" the following: "vote in favor of the
4 question".

By DICKINSON of Jackson

E-5269 FILED MARCH 12, 1992
copy filed 3/12/92

HOUSE FILE 2400

H-5360

1 Amend amendment H-5306, to House File 2400, as
2 follows:

3 1. By striking page 1, line 2 through page 5,
4 line 31 and inserting the following:

5 "____. Page 1, by inserting before line 1, the
6 following:

7 "Section 1. NEW SECTION. 357F.1 DEFINITIONS.

8 As used in this chapter, unless the context
9 otherwise requires:

10 1. "District" means a benefited ambulance
11 district.

12 2. "Board" means the board of supervisors of a
13 county.

14 Sec. ____ . NEW SECTION. 357F.2 PETITION FOR
15 PUBLIC HEARING.

16 1. The board, on its own motion or on the petition
17 of twenty-five percent of the resident property owners
18 in a proposed district if the assessed valuation of
19 the property owned by the petitioners represents at
20 least twenty-five percent of the total assessed value
21 of the proposed district, shall hold a public hearing
22 concerning the establishment of a proposed benefited
23 ambulance district. The motion or petition shall
24 include a statement containing the following
25 information:

26 a. The need for ambulance service.

27 b. The district to be served.

28 c. The approximate number of families in the
29 district.

30 d. The proposed personnel, equipment, and
31 facilities to provide the ambulance service.

32 2. The board of supervisors shall not establish a
33 district if the county is imposing or will be
34 imposing, as a result of a favorable election, a local
35 option income surtax or ad valorem property tax
36 pursuant to section 422C.1 for emergency medical
37 services.

38 Sec. ____ . NEW SECTION. 357F.3 LIMITATION ON
39 AREA.

40 A district may include all or parts of the
41 unincorporated areas of one township, any
42 unincorporated areas of adjoining townships or parts
43 of adjoining townships, and any city not having
44 ambulance service.

45 Sec. ____ . NEW SECTION. 357F.4 TIME OF HEARING.

46 The public hearing required in section 357F.2 shall
47 be held within thirty days of the presentation of the
48 motion or petition. Notice of hearing shall be given
49 by publication in two successive issues of any paper
50 of general circulation within the district. The last

H-5360

H-5360

Page 2

1 publication shall be not less than one week before the
2 proposed hearing.

3 Sec. ____ . NEW SECTION. 357F.5 ACTION BY BOARD.

4 After, and within ten days of, the hearing, the
5 board shall either establish the district by
6 resolution or withdraw the motion or disallow the
7 petition as applicable.

8 Sec. ____ . NEW SECTION. 357F.6 ENGINEER.

9 1. When the board establishes a district, the
10 board shall appoint a competent disinterested civil
11 engineer, who shall prepare a preliminary plat showing
12 all of the following:

13 a. The proper design in general outline of the
14 district.

15 b. The lots and parcels of land within the
16 proposed district as they appear on the county
17 auditor's plat books with the names of the owners.

18 c. The assessed valuation of the lots and parcels.

19 2. The compensation of the engineer on the
20 preliminary investigation shall be determined by the
21 board. The engineer shall file a report with the
22 county auditor within thirty days of appointment. The
23 board may extend the time upon good cause shown.

24 Sec. ____ . NEW SECTION. 357F.7 HEARING ON
25 ENGINEER'S REPORT.

26 After the engineer's report is filed, the board
27 shall give notice as provided in section 357F.4, of a
28 public hearing to be held concerning the engineer's
29 preliminary plat. After, and within ten days of, the
30 hearing, the board shall approve or disapprove the
31 preliminary plat. If the preliminary plat is
32 disapproved, the board shall make changes in the
33 boundaries as it deems necessary for board approval of
34 the preliminary plat.

35 Sec. ____ . NEW SECTION. 357F.8 PROPERTY TAX LEVY.

36 A county may impose an emergency medical services
37 education, training, and equipment tax on all taxable
38 property located in the district only after an
39 election at which at least a majority of those voting
40 on the question vote in favor of the question. The
41 question shall specify the rate and the use to which
42 revenues will be used.

43 Revenues from the property tax levy shall only be
44 used for purposes specified in section 422C.6.

45 Sec. ____ . NEW SECTION. 357F.9 BONDS IN
46 ANTICIPATION OF REVENUE.

47 A county may anticipate the collection of taxes
48 authorized in this chapter, and to carry out the
49 purposes of this chapter may issue bonds payable in
50 not more than ten equal installments with the rate of

H-5360

-2-

H-5360

Page 3

1 interest not exceeding that permitted by chapter 74A.
2 An indebtedness shall not be incurred under this
3 chapter until authorized by an election. The election
4 shall be held in the same manner as provided in
5 section 357F.8, but a sixty percent vote is necessary
6 to authorize indebtedness. Both propositions may be
7 submitted to the voters at the same election.

8 Sec. _____. NEW SECTION. 357F.10 DISSOLUTION OF
9 DISTRICT.

10 Upon petition of thirty-five percent of the
11 resident eligible electors, the board may dissolve a
12 district and dispose of any remaining property, the
13 proceeds of which shall first be applied against
14 outstanding obligations and any balance shall be
15 applied as pro rata tax credits for property owners of
16 the district. The board shall continue to levy a tax
17 after dissolution of a district, of not to exceed
18 twenty-seven cents per thousand dollars of assessed
19 value on all the taxable property of the district,
20 until all outstanding obligations of the district are
21 paid.

22 Sec. _____. NEW SECTION. 357F.11 INCORPORATION OF
23 DISTRICT LAND.

24 If part of a district is incorporated by a city
25 that is not part of the district and there are
26 outstanding debt obligations against the district, the
27 city shall pay the outstanding obligations against the
28 part of the district which is incorporated by the
29 city.

30 Sec. _____. NEW SECTION. 357F.12 ADDING PROPERTY
31 TO DISTRICT.

32 The owner of any property in an unincorporated area
33 or the governing body of a city without ambulance
34 service contiguous to the boundaries of an established
35 district may petition the board to be included in the
36 district. Upon receipt of the petition, the board
37 shall submit the request to a competent disinterested
38 civil engineer to investigate the feasibility of
39 adding the additional territory and to make a report
40 to the board. If the board agrees that the property
41 should be added to the district, the tax levy for the
42 next year shall be applied to the property and on the
43 first day of the next fiscal year the property shall
44 become a part of the district. If the district lies
45 in more than one county the joint action of the boards
46 involved is required to add additional territory.

47 Sec. _____. NEW SECTION. 357F.13 DETERMINATION OF
48 FEE.

49 1. The owner of any property joining an
50 established district shall pay to the board an initial

H-5360

-3-

H-5360

Page 4

1 fee to be computed as follows:
 2 a. The board shall first determine fair market
 3 value of all property and improvements owned by the
 4 district, less any indebtedness.
 5 b. The board shall then determine the assessed
 6 value of all property in the district which is
 7 assessed for tax purposes for the district. This
 8 shall be divided into the value determined in
 9 paragraph "a".
 10 c. The board shall determine the assessed value of
 11 the property of each landowner joining the established
 12 district which is assessed for tax purposes for the
 13 district.
 14 d. The result obtained in paragraph "b" shall be
 15 multiplied by the result obtained in paragraph "c".
 16 The result shall be the initial fee to be charged each
 17 landowner.
 18 2. The initial fees paid to the board shall be
 19 used to help defray the cost and maintenance of the
 20 district's ambulance service."
 21 "_____. Page 1, line 3, by inserting after the word
 22 "impose" the following: ", except as provided in
 23 subsection 5,".
 24 "_____. Page 2, by inserting after line 14 the
 25 following:
 26 "5. A county board of supervisors shall not impose
 27 any tax or combination of taxes specified in
 28 subsection 1, if there exists in the county any
 29 benefited ambulance district established pursuant to
 30 chapter 357F."
 31 "_____. Title page, line 3, by inserting after the
 32 word "taxes" the following: "or to establish a
 33 benefited ambulance district to levy taxes".

By METCALF of Polk

H-5360 FILED MARCH 18, 1992

LOST 1/1/92

HOUSE FILE 2400

H-5326

1 Amend the amendment, H-5306, to House File 2400 as
 2 follows:
 3 1. Page 1, by striking lines 9 through 15.
 4 2. By renumbering as necessary.

By IVERSON of Wright

H-5326 FILED MARCH 17, 1992

LOST 1/1/92

HOUSE FILE 2400

H-5344

1 Amend the amendment, H-5306, to House File 2400 as
 2 follows:
 3 1. Page 1, by striking lines 16 through 34.
 4 2. By renumbering as necessary.

By SHEARER of Louisa

H-5344 FILED MARCH 17, 1992

LOST 1/1/92

HOUSE FILE 2400

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 673)

(As Amended and Passed by the House March 19, 1992)

Passed House, Date 4/27/92 (S. 1825) Passed Senate, Date 4/24/92 (S. 1602)
Vote: Ayes 20 Nays 15 Vote: Ayes 40 Nays 7

Approved May 25, 1992

Motion to reconsider 4/25/92 (S. 1825) Re-passed Senate 5/2 (S. 1761)
Re-passed House 4/27/92 (S. 1825) Re-passed House 4/27/92 (S. 1825)
Re-passed House 4/27/92 (S. 1825)

A BILL FOR

1 An Act relating to the funding for emergency medical services,
2 authorizing a county to impose a local option tax or
3 combination of taxes to provide local funding.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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House Amendments _____

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Deleted Language *

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1 Section 1. NEW SECTION. 422C.1 AUTHORIZATION -- ELECTION -
2 - IMPOSITION AND REPEAL -- USE OF REVENUES.

3 1. A county board of supervisors may impose by ordinance
4 any of the following taxes or a combination of the following
5 taxes:

- 6 a. Local option income surtax.
- 7 b. An ad valorem property tax.

8 Revenues generated from these taxes shall be used for
9 emergency medical services as provided in section 422C.6.

10 2. The taxes for emergency medical services shall only be
11 imposed after an election at which a majority of those voting
12 on the question of imposing the tax or combination of taxes
13 specified in subsection 1, paragraph "a" or "b" vote in favor
14 of the question. The question of imposing the tax or

15 combination of the taxes may be submitted at the regular city
16 election, a special election, or state general election.

17 Notice of the question shall be provided by publication at
18 least sixty days before the time of the election and shall
19 identify the tax or combination of taxes and the rate or
20 rates, as applicable. If a majority of those voting on the
21 question approve the imposition of the tax or combination of
22 taxes, the tax or combination of taxes shall be imposed as
23 follows:

24 a. A local option income surtax shall be imposed for tax
25 years beginning on or after January 1 of the fiscal year in
26 which the favorable election was held.

27 b. An ad valorem property tax shall be imposed for the
28 fiscal year in which the election was held.

29 3. Revenues received by the county from the taxes imposed
30 under this chapter shall be deposited into the emergency
31 ~~*~~ medical services trust fund created pursuant to section 422C.6
32 and shall be used as provided in that section.

33 4. Any tax or combination of taxes imposed shall be for an
34 indefinite period unless otherwise set by the board as part of
35 the ballot proposition. A tax or combination of taxes imposed

1 may be repealed after an election at which a majority of those
2 voting on the question of repeal favor the repeal. In order
3 for an election for repeal to be held a petition shall be
4 filed with the board of supervisors specifying the tax or
5 combination of taxes to be repealed and the date or dates when
6 each tax will be repealed, subject to the repeal dates
7 specified in this chapter. To be valid, a petition must be
8 signed by eligible electors of the whole county equal in
9 number to five percent of the persons in the whole county who
10 voted at the last preceding state general election. If more
11 than one valid petition is received, the earliest received
12 petition shall be used. Upon receipt of such petition the
13 board shall submit the question of repeal at a regular city
14 election, special election, or state general election.

15 Sec. 2. NEW SECTION. 422C.2 LOCAL INCOME SURTAX.

16 A county may impose by ordinance a local income surtax at
17 the rate set by the board of supervisors, of up to one
18 percent, on the state individual income tax of each individual
19 residing in the county at the end of the individual's
20 applicable tax year. The reason for imposing the surtax and
21 the amount needed shall be set out in the ordinance. The
22 surtax rate shall be set to raise only the amount needed. For
23 purposes of this section, "state individual income tax" means
24 the tax computed under section 422.5, less the credits allowed
25 in sections 422.11A, 422.11B, 422.11C, 422.12, and 422.12B.

26 Sec. 3. NEW SECTION. 422C.3 ADMINISTRATION.

27 A local income surtax shall be imposed January 1 of the
28 fiscal year in which the favorable election was held for tax
29 years beginning on or after January 1, and is repealed as
30 provided in section 422C.1, subsection 4, as of December 31
31 for tax years beginning after December 31.

32 The director of revenue and finance shall administer the
33 local income surtax as nearly as possible in conjunction with
34 the administration of state income tax laws. The director
35 shall provide on the regular state tax forms for reporting

1 local income surtax.

2 An ordinance imposing a local income surtax shall adopt by
3 reference the applicable provisions of the appropriate
4 sections of chapter 422, division II. All powers and
5 requirements of the director in administering the state income
6 tax law apply to the administration of a local income surtax,
7 including but not limited to, the provisions of sections
8 422.4, 422.20 to 422.31, 422.68, 422.70, and 422.72 to 422.75.
9 Local officials shall confer with the director of revenue and
10 finance for assistance in drafting the ordinance imposing a
11 local income surtax. A certified copy of the ordinance shall
12 be filed with the director as soon as possible after passage.

13 The director, in consultation with local officials, shall
14 collect and account for a local income surtax and any interest
15 and penalties. The director shall credit local income surtax
16 receipts and any interest and penalties collected from returns
17 filed on or before November 1 of the calendar year following
18 the tax year for which the local income surtax is imposed to a
19 "local income surtax fund" established in the office of the
20 treasurer of state. All local income surtax receipts and any
21 interest and penalties received or refunded from returns filed
22 after November 1 of the calendar year following the tax year
23 for which the local income surtax is imposed shall be
24 deposited in or withdrawn from the state general fund and
25 shall be considered part of the cost of administering the
26 local income surtax.

27 Sec. 4. NEW SECTION. 422C.4 PAYMENT TO LOCAL GOVERNMENT
28 -- USE OF RECEIPTS.

29 1. On or before December 15, the director of revenue and
30 finance shall make an accounting of the local income surtax
31 receipts and any interest and penalties collected from returns
32 filed on or before November 1 and shall certify to the
33 treasurer of state this amount collected. The treasurer of
34 state shall remit within fifteen days of the certification by
35 the director to each county which has imposed a local income

1 surtax the amount in the local income surtax fund collected as
2 a result of its surtax.

3 2. Local income surtax moneys received by a county shall
4 be deposited and used as provided in section 422C.6.

5 Sec. 5. NEW SECTION. 422C.5 PROPERTY TAX LEVY.

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

15 Sec. 6. NEW SECTION. 422C.6 EMERGENCY MEDICAL SERVICES
16 TRUST FUND.

17 1. A county authorized to impose a tax under this chapter
18 shall establish an emergency medical services trust fund into
19 which revenues received from the taxes imposed shall be
20 deposited. Moneys in the trust fund shall be used for
21 emergency medical services. In addition, moneys in the fund
22 may be used for the purpose of matching federal or state funds
23 for education and training related to emergency medical
24 services.

25 2. A county may enter into chapter 28E agreements with
26 other counties in order to ensure adequate coverage of the
27 county's service area.

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

30 a. Defibrillators.

31 b. Nondisposable essential ambulance equipment, as defined
32 by rule by the Iowa department of public health.

33 c. Communications pagers, radios, and base repeaters.

34 d. Training in the use of emergency medical services
35 equipment.

1 e. Vehicles including, but not limited to, ambulances,
2 fire apparatus, boats, rescue/first response vehicles, and
3 snowmobiles.

4 f. Automotive parts.

5 g. Buildings.

6 .. Land.

7 Sec. 7. The Iowa department of public health, in
8 conjunction with the regional EMS councils and county EMS
9 associations, shall develop a plan by July 1, 1992, to develop
10 a process for establishing EMS standards and for providing EMS
11 education and training throughout the state with
12 implementation of providing EMS education and training to be
13 completed by January 1, 2000.

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HOUSE FILE 2400

S-5552

1 Amend House File 2400, as amended, passed, and
2 reprinted by the House, as follows:

3 1. Page 1, by inserting before line 1 the
4 following:

5 "Section 1. NEW SECTION. 135.24 EMERGENCY
6 MEDICAL SERVICES -- LEAD AGENCY.

7 The department shall be the lead agency responsible
8 for coordinating, regulating, and implementing the
9 provision of emergency medical services in this
10 state."

11 2. Page 1, by striking line 1 and inserting the
12 following:

13 "Sec. NEW SECTION. 147B.1 EMERGENCY MEDICAL
14 SERVICES EDUCATION FUND.

15 1. The emergency medical services education fund
16 is created in the state treasury under the control of
17 the department. Moneys to be deposited into the fund
18 include, but are not limited to, the surcharge imposed
19 under section 911.2, subsection 2, as provided in
20 section 911.3, subsection 2, amounts appropriated by
21 the general assembly, and other moneys available from
22 federal or private sources which are to be used for
23 purposes of this section. Funds remaining in the
24 education fund at the end of each fiscal year shall
25 not revert to the general fund but shall remain in the
26 emergency medical services education fund,
27 notwithstanding section 8.33. Interest or other
28 income earned by the fund shall be deposited in the
29 fund. The education fund is established to assist
30 counties by providing moneys for grants to a county
31 for the acquisition of equipment for emergency medical
32 services and training in the use of such equipment and
33 by providing grants to counties for education and
34 training in the delivery of emergency medical
35 services, as provided in this section and section
36 422C.6. A county seeking funds under this section
37 shall apply with the emergency medical services
38 section of the department. The section or the
39 department shall adopt rules concerning the
40 application and awarding process and establish by rule
41 criteria for the allocation of moneys in the education
42 fund if those moneys are insufficient to meet the
43 needs of the counties.

44 2. For purposes of this section the following
45 shall apply:

46 a. "Education" means any of the following:

47 (1) Approved training which is received after
48 becoming certified as an EMS provider to maintain
49 skills and knowledge and to satisfy renewal of
50 certification requirements. This includes emergency

S-5552

S-5552

Page 2

1 medical training for members of the general public.

2 (2) Training approved by the Iowa department of
3 public health which is obtained by a certified basic
4 emergency medical care provider to maintain, improve,
5 or expand relevant skills and knowledge and to satisfy
6 renewal of certification requirements.

7 (3) Training approved by the state board of
8 medical examiners which is obtained by a certified
9 advanced emergency medical care provider to maintain,
10 improve, or expand relevant skills and knowledge and
11 to satisfy renewal of certification requirements.

12 b. "EMS" means emergency medical services.

13 c. "EMS course" means a course for basic or
14 advanced emergency medical care personnel pursuant to
15 section 147.161 or section 147A.4, subsection 2.

16 d. "EMS provider" means basic or advanced
17 emergency medical care personnel, other health care
18 practitioners, or members of the general public
19 involved in the provision of emergency medical care.

20 e. "Training" means any of the following:

21 (1) EMS-related courses designed and intended for
22 EMS providers.

23 (2) A program provided by a community college or a
24 law enforcement academy approved by the Iowa
25 department of public health to conduct basic emergency
26 medical care training. Law enforcement academies
27 shall be limited to first responder training for law
28 enforcement trainees. Hospital-based training
29 programs approved by the Iowa board of medical
30 examiners to train advanced emergency medical care
31 personnel may also receive approval from the
32 department to train basic emergency medical care
33 personnel.

34 (3) A program provided by a community college or
35 hospital approved by the state board of medical
36 examiners to conduct advanced emergency medical care
37 training.

38 f. "Training aid" means an item used in EMS
39 training and includes, but is not limited to: slides,
40 films, mannequins, emergency care devices, books, and
41 other items pertinent and necessary for training
42 purposes.

43 3. a. Costs which are eligible for emergency
44 medical services education fund expenditures include,
45 but are not limited to:

46 (1) Reimbursement of tuition, fees, and materials
47 following successful completion of an EMS course.
48 Practical examination fees may also be included.

49 (2) Payment of continuing education tuition, fees,
50 and materials. Emergency medical training for the

S-5552

-2-

S-5552

Page 3

- 1 general public is an allowable expense.
2 (3) Payment for EMS training aids. The title to
3 any training aid purchased with these funds shall not
4 lie with the Iowa department of public health, but
5 shall be determined by the county board of supervisors
6 or their designee.
7 b. Costs which are not eligible for funding
8 include, but are not limited to, the following:
9 (1) Building and construction costs.
10 (2) Certification or recertification fees.
11 (3) Debt amortization.
12 (4) Land.
13 (5) Lodging.
14 (6) Meals, except when included in tuition for a
15 continuing education course.
16 (7) Nontraining-related equipment.
17 (8) Operating expenses.
18 (9) Personnel costs.
19 (10) Rent.
20 (11) Travel.
21 (12) Utilities.
22 (13) Vehicles.
23 (14) Written examination fees.

24 Sec. ____ . NEW SECTION. 357F.1 BOARD OF TRUSTEES.
25 A benefited emergency medical services district
26 shall be governed by a board of trustees consisting of
27 three members who shall serve overlapping, three-year
28 terms. Each trustee shall give bond in an amount to
29 be determined by the board of supervisors, the premium
30 for which shall be paid by the district of the
31 trustee. The members of the board of trustees shall
32 be elected at an election or, if there are
33 insufficient candidates for the office, appointed by
34 the board of supervisors from among the qualified
35 electors of the district. Notice of the election
36 shall be given by publication in a newspaper having
37 general circulation within the district. The notice
38 shall contain the date, time, and location of the
39 election. The elections shall be conducted in
40 accordance with chapter 49 when such provisions are
41 not in conflict with this chapter. The precinct
42 election officials shall be appointed by the board of
43 supervisors from among the qualified electors of the
44 district and shall serve without pay. Any vacancy on
45 the board shall be filled by appointment of the board
46 of supervisors for the unexpired term. If a benefited
47 emergency medical services district is located in more
48 than one county, joint action of the boards of
49 supervisors of the affected counties is required to
50 appoint the members of the board of trustees, to

S-5552

S-5552

Page 4

1 determine the amount of bond, or to dissolve the
2 district as provided in this chapter.

3 Sec. ____ . NEW SECTION. 357F.2 POWERS OF THE
4 BOARD OF TRUSTEES.

5 1. The board of trustees may purchase, own, rent,
6 or maintain emergency medical services apparatus or
7 equipment within the state or outside the territorial
8 jurisdiction and boundary limits of this state and
9 provide housing for such apparatus or equipment. The
10 board of trustees may contract with any public or
11 private agency under chapter 28E for the purpose of
12 providing emergency medical services under this
13 chapter. The board of trustees may levy an annual tax
14 not exceeding forty and one-half cents per thousand
15 dollars of assessed value for the purpose of
16 exercising the powers granted in this section. The
17 board of trustees may purchase material and employ
18 persons to provide for the maintenance and operation
19 of the benefited emergency medical services district.
20 The trustees shall be allowed reimbursement for any
21 necessary expenses incurred in the performance of
22 their duties, but they shall not receive any other
23 compensation for their services.

24 2. If the levy authorized under subsection 1 is
25 insufficient to provide the services authorized or
26 required under this section, the trustees may levy an
27 additional annual tax not exceeding twenty and one-
28 fourth cents per thousand dollars of assessed value of
29 the taxable property in the benefited district to
30 provide the services.

31 3. Of the levies authorized under subsections 1
32 and 2, the trustees may credit to a reserve account
33 annually an amount not to exceed ten cents per
34 thousand dollars of the assessed value of the taxable
35 property in the township for the purchase or
36 replacement of supplies and equipment required to
37 carry out the services specified under this section.
38 Notwithstanding section 453.7, interest earned on
39 moneys credited to the reserve account shall be
40 credited to the reserve account.

41 Sec. ____ . NEW SECTION. 357F.3 ANTICIPATION OF
42 TAX.

43 The board of trustees of a benefited emergency
44 medical services district may anticipate the
45 collection of taxes authorized under section 357F.2
46 and, for the purpose of providing emergency medical
47 services, may issue bonds payable in not more than ten
48 equal installments at an interest rate not exceeding
49 that permitted by chapter 74A. The bonds shall be in
50 such form and payable at such place as specified by

S-5552

-4-

S-5552

Page 5

1 resolution of the board of trustees. The provisions
2 of sections 23.12 to 23.16 and chapter 384 shall apply
3 to such bonds to the extent applicable.

4 Sec. ____ . NEW SECTION. 357F.4 DISSOLUTION OF
5 DISTRICT.

6 1. Upon petition of a number of registered voters
7 residing in a district at least equal to thirty-five
8 percent of the property taxpayers in the district, the
9 board of supervisors may dissolve a benefited
10 emergency medical services district and dispose of any
11 remaining property, the proceeds of which shall first
12 be applied against any outstanding obligation of the
13 district. Any remaining balance shall be applied as a
14 tax credit for the property owners of the district.
15 However, except as provided in subsection 2, if all or
16 a part of a district is annexed, the board of
17 supervisors may transfer the remaining property and
18 balance to the city which annexed the territory. The
19 board of supervisors shall continue to levy an annual
20 tax after the dissolution of a district, not to exceed
21 forty and one-half cents per thousand dollars of
22 assessed value of the taxable property of the
23 district, until all outstanding obligations of the
24 district are paid.

25 2. If a benefited emergency medical services
26 district is dissolved that has been providing
27 emergency medical services by contract, direct levy,
28 or combination of both, to a city within the district
29 for at least twenty years and the city's annual
30 payments by contract or levy for the emergency medical
31 services comprise seventy-five percent or more of the
32 district's annual budget, the board of supervisors, in
33 lieu of the disposal of property as provided in
34 subsection 1, shall transfer to the city all of the
35 district's real and personal property. The city shall
36 assume all of the outstanding obligations of the
37 district. If the district provides emergency medical
38 services outside of the city's boundaries, the city
39 shall continue to provide emergency medical services
40 to this area until it is assigned to another emergency
41 medical services district by the board of supervisors.
42 If the city continues the emergency medical services
43 outside its boundaries, the city shall certify to the
44 board of supervisors the cost of providing this
45 service, which shall be at the same rate as contained
46 in the budget for property within the city, but not
47 exceeding forty and one-half cents per thousand
48 dollars of assessed value of all taxable property in
49 the area. The board of supervisors shall levy the
50 amount of tax certified as provided in section 357F.2.

S-5552

-5-

S-5552

Page 6

1 The tax shall be collected and allocated in the same
2 manner as other property taxes and paid to the city.

3 Sec. ____ . NEW SECTION. 357F.5 USE OF FEDERAL
4 REVENUE-SHARING FUNDS.

5 The board of supervisors may appropriate federal
6 revenue-sharing funds to aid in providing emergency
7 medical services and equipment jointly with any other
8 public agency of this state to residents of such
9 county. The board of supervisors may use federal
10 revenue-sharing funds for providing other services and
11 equipment for use of the residents of the county. The
12 use of federal revenue-sharing funds shall be
13 consistent with federal law and rules promulgated
14 pursuant to such law.

15 Sec. ____ . NEW SECTION. 357F.6 EXCHANGE OF
16 TERRITORY.

17 The trustees of a benefited emergency medical
18 services district may exchange territory with the
19 trustees of a township to provide emergency medical
20 services by agreement. The agreement shall provide
21 for the satisfaction of any outstanding obligation to
22 which the affected territory is subject, the
23 disposition of property affected by the exchange, the
24 effective date of the exchange, and any other matter
25 deemed necessary to carry out the exchange. The
26 agreement shall be filed with the county recorder and
27 auditor of each county in which the exchanged property
28 is located.

29 Sec. ____ . NEW SECTION. 357F.7 EMERGENCY MEDICAL
30 SERVICES DISTRICT INCLUDING A CITY -- BUDGET PAYMENT
31 OR SEPARATE LEVY.

32 1. A city that was part of a benefited emergency
33 medical services district prior to the city's
34 incorporation may continue to receive emergency
35 medical services from the district under a contract or
36 direct levy by the district. The annual amount paid
37 by the city to the benefited emergency medical
38 services district shall be included in the city's
39 annual budget and shall be a part of the city's
40 general fund tax levy.

41 2. In lieu of subsection 1, a benefited emergency
42 medical services district that includes a city within
43 the boundaries of the emergency medical services
44 district may certify an annual tax levy not exceeding
45 forty and one-half cents per thousand dollars of
46 assessed valuation of the taxable property within the
47 city for the purpose of emergency medical services.
48 The benefited emergency medical services district
49 shall certify the tax levy as provided in this
50 subsection only after agreement granted by resolution

S-5552

-6-

S-5552

Page 7

1 of the city council. The amount of the tax rate
2 levied under this subsection shall reduce by an equal
3 amount the maximum tax levy authorized for the general
4 fund of that city under section 384.1. If the
5 district levies directly against property within a
6 city to provide emergency medical services for that
7 city, the city shall not be responsible for providing
8 emergency medical services and shall have no liability
9 for the method, manner, or means in which the district
10 provides the fire protection.

11 Sec. ____ . NEW SECTION. 357F.8 DETACHMENT OF LAND
12 FROM DISTRICT.

13 The trustees of a township, after notice and a
14 public hearing, may withdraw the township or part of
15 the township from a benefited emergency medical
16 services district. Notice of the time, date and place
17 of the hearing shall be published at least two weeks
18 before the hearing in a newspaper having general
19 circulation within the township. The notice shall
20 also identify the area to be withdrawn. After the
21 hearing on the proposed withdrawal, the township
22 trustees, by majority vote, may withdraw the township
23 or a part of the township from the benefited emergency
24 medical services district. If the township trustees
25 take final action to withdraw on or before March 1 of
26 a fiscal year, the effective date of the withdrawal is
27 the following July 1. However, if final action to
28 withdraw is taken after March 1, the withdrawal is not
29 effective until July 1 of the following calendar year.
30 If bonds issued under section 357F.3 are outstanding
31 at the time of withdrawal, the board of supervisors
32 shall continue to levy an annual tax against the
33 taxable property being withdrawn to pay its share of
34 the outstanding obligation of the district relating to
35 those bonds.

36 Sec. ____ . NEW SECTION. 422C.1 AUTHORIZATION --
37 ELECTION".

38 3. Page 5, by inserting after line 6 the
39 following:

40 "Sec. ____ . Section 911.1, Code Supplement 1991, is
41 amended to read as follows:

42 911.1 CRIMINAL PENALTY SURCHARGE ESTABLISHED.

43 A criminal penalty surcharge shall be levied
44 against certain law violators as provided in section
45 911.2, subsection 1. The surcharge shall be deposited
46 as provided in section 911.3, subsection 1, and shall
47 be used for the maintenance and improvement of
48 criminal justice programs, law enforcement efforts,
49 victim compensation, crime prevention, and improvement
50 of the professional training of personnel, and the

S-5552

-7-

S-5552

Page 8

1 planning and support services of the criminal justice
2 system.

3 Sec. ____ . Section 911.2, Code Supplement 1991, is
4 amended to read as follows:

5 911.2 SURCHARGE.

6 1. When a court imposes a fine or forfeiture for a
7 violation of a state law, or of a city or county
8 ordinance except an ordinance regulating the parking
9 of motor vehicles, the court shall assess an
10 additional penalty in the form of a surcharge equal to
11 thirty percent of the fine or forfeiture imposed.

12 2. In addition to the surcharge provided under
13 subsection 1, when a court imposes a fine for any of
14 the following violations, the court shall assess an
15 additional surcharge as follows:

16 a. Driving while intoxicated, under section
17 321J.2, fifteen dollars.

18 b. Failure to use child restraint devices under
19 section 321.446, fifteen dollars.

20 c. Failure to use seatbelts under section 321.445
21 or 321.446, fifteen dollars.

22 d. Reckless driving, under section 29B.106 or
23 321.277, fifteen dollars.

24 PARAGRAPH DIVIDED. In the event of multiple
25 offenses, the surcharge shall be based upon the total
26 amount of fines or forfeitures imposed for all
27 offenses. When a fine or forfeiture is suspended in
28 whole or in part, the surcharge shall be reduced in
29 proportion to the amount suspended.

30 3. The surcharge is subject to the provisions of
31 chapter 909 governing the payment and collection of
32 fines, as provided in section 909.8.

33 Sec. ____ . Section 911.3, Code Supplement 1991, is
34 amended to read as follows:

35 911.3 DISPOSITION OF SURCHARGE.

36 1. When a court assesses a surcharge under section
37 911.2, subsection 1, the clerk of the district court
38 shall transmit sixteen and two-thirds percent of the
39 surcharge collected to the treasurer of state to be
40 deposited in the fund established in section 912.14.
41 Ninety-four percent of the remainder of the surcharge
42 collected shall be transmitted to the treasurer of
43 state by the fifteenth day of the following month.
44 The treasurer of state shall deposit that money in the
45 general fund of the state. The clerk of the district
46 court shall transmit six percent of the remainder of
47 the surcharge to the county treasurer or shall remit
48 six percent of the remainder of the surcharge to the
49 city that was the plaintiff in any action for deposit
50 in the general fund of the city.

S-5552

-8-

S-5552

Page 9

1 2. When a court assesses a surcharge under section
 2 911.2, subsection 2, the clerk of the district court
 3 shall transmit ninety percent of the surcharge
 4 collected to the treasurer of state by the fifteenth
 5 day of the following month. From the ninety percent
 6 of the surcharge collected the treasurer shall deposit
 7 the first one million dollars collected into the
 8 general fund of the state and any amount in excess of
 9 one million dollars into the emergency medical
 10 services education fund. The remaining ten percent
 11 shall be deposited with the state court
 12 administrator's office to be used to defray the costs
 13 of administering this section."

14 4. Page 5, line 9, by striking the figure "1992"
 15 and inserting the following: "1993".

16 5. Title page, by striking lines 2 and 3 and
 17 inserting the following: "establishing the Iowa
 18 department of public health as lead agency for
 19 emergency medical services, authorizing a county to
 20 impose a local option tax or combination of taxes to
 21 provide local funding, and imposing a surcharge on
 22 certain motor vehicle violations."

By ELAINE SZYMONIAK

S-5552 FILED APRIL 3, 1992

Out of order 4/24 (p. 1602)

HOUSE FILE 2400

S-5585

1 Amend House File 2400, as amended, passed, and
 2 reprinted by the House, as follows:

3 1. Page 2, line 18, by inserting after the word
 4 "percent," the following: "and approved at the
 5 election as provided in section 422C.1,".

By COMMITTEE ON WAYS AND MEANS
 WILLIAM W. DIELEMAN, CHAIRPERSON

S-5585 FILED APRIL 7, 1992

Out of order 4/24 p. 1602

HOUSE FILE 2400

S-5606

1 Amend House File 2400, as amended, passed, and
2 reprinted by the House, as follows:

3 1. Page 1, by striking everytning after the
4 enacting clause and inserting the following:

5 "Section 1. NEW SECTION. 135.24 EMERGENCY
6 MEDICAL SERVICES -- LEAD AGENCY.

7 The department shall be the lead agency responsible
8 for coordinating, regulating, and implementing the
9 provision of emergency medical services in this state.

10 Sec. 2. NEW SECTION. 357F.1 BOARD OF TRUSTEES.

11 A benefited emergency medical services district
12 shall be governed by a board of trustees consisting of
13 three members who shall serve overlapping, three-year
14 terms. Each trustee shall give bond in an amount to
15 be determined by the board of supervisors, the premium
16 for which shall be paid by the district of the
17 trustee. The members of the board of trustees shall
18 be elected at an election or, if there are
19 insufficient candidates for the office, appointed by
20 the board of supervisors from among the qualified
21 electors of the district. Notice of the election
22 shall be given by publication in a newspaper having
23 general circulation within the district. The notice
24 shall contain the date, time, and location of the
25 election. The elections shall be conducted in
26 accordance with chapter 49 when such provisions are
27 not in conflict with this chapter. The precinct
28 election officials shall be appointed by the board of
29 supervisors from among the qualified electors of the
30 district and shall serve without pay. Any vacancy on
31 the board shall be filled by appointment of the board
32 of supervisors for the unexpired term. If a benefited
33 emergency medical services district is located in more
34 than one county, joint action of the boards of
35 supervisors of the affected counties is required to
36 appoint the members of the board of trustees, to
37 determine the amount of bond, or to dissolve the
38 district as provided in this chapter.

39 Sec. 3. NEW SECTION. 357F.2 POWERS OF THE BOARD
40 OF TRUSTEES.

41 The board of trustees may purchase, own, rent, or
42 maintain emergency medical services apparatus or
43 equipment within the state or outside the territorial
44 jurisdiction and boundary limits of this state and
45 provide housing for such apparatus or equipment. The
46 board of trustees may contract with any public or
47 private agency under chapter 28E for the purpose of
48 providing emergency medical services under this
49 chapter.

50 Sec. 4. NEW SECTION. 357F.3 DISSOLUTION OF

S-5606

S-5606

Page 2

1 DISTRICT.

2 1. Upon petition of a number of registered voters
3 residing in a district at least equal to thirty-five
4 percent of the property taxpayers in the district, the
5 board of supervisors may dissolve a benefited
6 emergency medical services district and dispose of any
7 remaining property, the proceeds of which shall first
8 be applied against any outstanding obligation of the
9 district. Any remaining balance shall be applied as a
10 tax credit for the property owners of the district.
11 However, except as provided in subsection 2, if all or
12 a part of a district is annexed, the board of
13 supervisors may transfer the remaining property and
14 balance to the city which annexed the territory. The
15 board of supervisors shall continue to levy an annual
16 tax after the dissolution of a district, not to exceed
17 forty and one-half cents per thousand dollars of
18 assessed value of the taxable property of the
19 district, until all outstanding obligations of the
20 district are paid.

21 2. If a benefited emergency medical services
22 district is dissolved that has been providing
23 emergency medical services by contract, direct levy,
24 or combination of both, to a city within the district
25 for at least twenty years and the city's annual
26 payments by contract or levy for the emergency medical
27 services comprise seventy-five percent or more of the
28 district's annual budget, the board of supervisors, in
29 lieu of the disposal of property as provided in
30 subsection 1, shall transfer to the city all of the
31 district's real and personal property. The city shall
32 assume all of the outstanding obligations of the
33 district. If the district provides emergency medical
34 services outside of the city's boundaries, the city
35 shall continue to provide emergency medical services
36 to this area until it is assigned to another emergency
37 medical services district by the board of supervisors.
38 If the city continues the emergency medical services
39 outside its boundaries, the city shall certify to the
40 board of supervisors the cost of providing this
41 service, which shall be at the same rate as contained
42 in the budget for property within the city, but not
43 exceeding forty and one-half cents per thousand
44 dollars of assessed value of all taxable property in
45 the area. The tax shall be collected and allocated in
46 the same manner as other property taxes and paid to
47 the city.

48 Sec. 5. NEW SECTION. 357F.4 USE OF FEDERAL
49 REVENUE-SHARING FUNDS.

50 The board of supervisors may appropriate federal

S-5606

S-5606

Page 3

1 revenue-sharing funds to aid in providing emergency
2 medical services and equipment jointly with any other
3 public agency of this state to residents of such
4 county. The board of supervisors may use federal
5 revenue-sharing funds for providing other services and
6 equipment for use of the residents of the county. The
7 use of federal revenue-sharing funds shall be
8 consistent with federal law and rules promulgated
9 pursuant to such law.

10 Sec. 6. NEW SECTION. 357F.5 EXCHANGE OF
11 TERRITORY.

12 The trustees of a benefited emergency medical
13 services district may exchange territory with the
14 trustees of a township to provide emergency medical
15 services by agreement. The agreement shall provide
16 for the satisfaction of any outstanding obligation to
17 which the affected territory is subject, the
18 disposition of property affected by the exchange, the
19 effective date of the exchange, and any other matter
20 deemed necessary to carry out the exchange. The
21 agreement shall be filed with the county recorder and
22 auditor of each county in which the exchanged property
23 is located.

24 Sec. 7. NEW SECTION. 357F.6 EMERGENCY MEDICAL
25 SERVICES DISTRICT INCLUDING A CITY -- BUDGET PAYMENT
26 OR SEPARATE LEVY.

27 1. A city that was part of a benefited emergency
28 medical services district prior to the city's
29 incorporation may continue to receive emergency
30 medical services from the district under a contract or
31 direct levy by the district. The annual amount paid
32 by the city to the benefited emergency medical
33 services district shall be included in the city's
34 annual budget and shall be a part of the city's
35 general fund tax levy.

36 2. An existing levy for emergency medical services
37 by a city shall be in lieu of a levy imposed by a
38 benefited emergency medical services district.

39 Sec. 8. NEW SECTION. 357F.7 DETACHMENT OF LAND
40 FROM DISTRICT.

41 The trustees of a township, after notice and a
42 public hearing, may withdraw the township or part of
43 the township from a benefited emergency medical
44 services district. Notice of the time, date and place
45 of the hearing shall be published at least two weeks
46 before the hearing in a newspaper having general
47 circulation within the township. The notice shall
48 also identify the area to be withdrawn. After the
49 hearing on the proposed withdrawal, the township
50 trustees, by majority vote, may withdraw the township

S-5606

S-5506

Page 4

1 or a part of the township from the benefited emergency
2 medical services district. If the township trustees
3 take final action to withdraw on or before March 1 of
4 a fiscal year, the effective date of the withdrawal is
5 the following July 1. However, if final action to
6 withdraw is taken after March 1, the withdrawal is not
7 effective until July 1 of the following calendar year.

8 Sec. 9. NEW SECTION. 422C.1 AUTHORIZATION --
9 ELECTION -- IMPOSITION AND REPEAL -- USE OF REVENUES.

10 1. A county board of supervisors at the request of
11 the board of trustees of a benefited emergency medical
12 services district may offer for voter approval any of
13 the following taxes or a combination of the following
14 taxes:

15 a. Local option income surtax.

16 b. An ad valorem property tax.

17 Revenues generated from these taxes shall be used
18 for emergency medical services as provided in section
19 422C.6.

20 2. The taxes for emergency medical services shall
21 only be imposed after an election at which a majority
22 of those voting on the question of imposing the tax or
23 combination of taxes specified in subsection 1,

24 paragraph "a" or "b" vote in favor of the question.

25 The question of imposing the tax or combination of the
26 taxes may be submitted at the regular city election, a
27 special election, or state general election. Notice
28 of the question shall be provided by publication at
29 least sixty days before the time of the election and
30 shall identify the tax or combination of taxes and the
31 rate or rates, as applicable. If a majority of those
32 voting on the question approve the imposition of the
33 tax or combination of taxes, the tax or combination of
34 taxes shall be imposed as follows:

35 a. A local option income surtax shall be imposed
36 for tax years beginning on or after January 1 of the
37 fiscal year in which the favorable election was held.

38 b. An ad valorem property tax shall be imposed for
39 the fiscal year in which the election was held.

40 3. Revenues received by the county from the taxes
41 imposed under this chapter shall be deposited into the
42 emergency medical services trust fund created pursuant
43 to section 422C.6 and shall be used as provided in
44 that section.

45 4. Any tax or combination of taxes imposed shall
46 be for a maximum period of five years.

47 Sec. 10. NEW SECTION. 422C.2 LOCAL INCOME
48 SURTAX.

49 A county may impose by ordinance a local income
50 surtax at the rate set by the board of supervisors, of

S-5506

S-5606

Page 5

1 up to one percent, on the state individual income tax
2 of each individual residing in the county at the end
3 of the individual's applicable tax year. The reason
4 for imposing the surtax and the amount needed shall be
5 set out in the ordinance. The surtax rate shall be
6 set to raise only the amount needed. For purposes of
7 this section, "state individual income tax" means the
8 tax computed under section 422.5, less the credits
9 allowed in sections 422.11A, 422.11B, 422.11C, 422.12,
10 and 422.12B.

11 Sec. 11. NEW SECTION. 422C.3 ADMINISTRATION.

12 A local income surtax shall be imposed January 1 of
13 the fiscal year in which the favorable election was
14 held for tax years beginning on or after January 1,
15 and is repealed as provided in section 422C.1,
16 subsection 4, as of December 31 for tax years
17 beginning after December 31.

18 The director of revenue and finance shall
19 administer the local income surtax as nearly as
20 possible in conjunction with the administration of
21 state income tax laws. The director shall provide on
22 the regular state tax forms for reporting local income
23 surtax.

24 An ordinance imposing a local income surtax shall
25 adopt by reference the applicable provisions of the
26 appropriate sections of chapter 422, division II. All
27 powers and requirements of the director in
28 administering the state income tax law apply to the
29 administration of a local income surtax, including but
30 not limited to, the provisions of sections 422.4,
31 422.20 to 422.31, 422.68, 422.70, and 422.72 to
32 422.75. Local officials shall confer with the
33 director of revenue and finance for assistance in
34 drafting the ordinance imposing a local income surtax.

35 A certified copy of the ordinance shall be filed with
36 the director as soon as possible after passage.
37 The director, in consultation with local officials,
38 shall collect and account for a local income surtax
39 and any interest and penalties. The director shall
40 credit local income surtax receipts and any interest
41 and penalties collected from returns filed on or
42 before November 1 of the calendar year following the
43 tax year for which the local income surtax is imposed
44 to a "local income fund" established in the
45 office of the treasurer of state. All local income
46 surtax receipts and any interest and penalties
47 received or refunded from returns filed after November
48 1 of the calendar year following the tax year for
49 which the local income surtax is imposed shall be
50 deposited in or withdrawn from the state general fund

S-5606

S-5606

Page 6

1 and shall be considered part of the cost of
2 administering the local income surtax.

3 Sec. 17. NEW SECTION. 422C.4 PAYMENT TO LOCAL
4 GOVERNMENT -- USE OF RECEIPTS.

5 1. On or before December 15, the director of
6 revenue and finance shall make an accounting of the
7 local income surtax receipts and any interest and
8 penalties collected from returns filed on or before
9 November 1 and shall certify to the treasurer of state
10 this amount collected. The treasurer of state shall
11 remit within fifteen days of the certification by the
12 director to each county which has imposed a local
13 income surtax the amount in the local income surtax
14 fund collected as a result of its surtax.

15 2. Local income surtax moneys received by a county
16 shall be deposited and used as provided in section
17 422C.6.

18 Sec. 18. NEW SECTION. 422C.5 PROPERTY TAX LEVY.

19 A county may levy an emergency medical services tax
20 at the rate set by the board of supervisors and
21 approved at the election as provided in section
22 422C.1, on all taxable property in the county for
23 fiscal years beginning with the fiscal year in which
24 the favorable election was held. The reason for
25 imposing the tax and the amount needed shall be set
26 out on the ballot. The rate shall be set so as to
27 raise only the amount needed. The levy is repealed
28 for subsequent fiscal years as provided in section
29 422C.1, subsection 4.

30 Sec. 19. NEW SECTION. 422C.6 EMERGENCY MEDICAL
31 SERVICES TRUST FUND.

32 1. A county authorized to impose a tax under this
33 chapter shall establish an emergency medical services
34 trust fund into which revenues received from the taxes
35 imposed shall be deposited. Moneys in the trust fund
36 shall be used for emergency medical services. In
37 addition, moneys in the fund may be used for the
38 purpose of matching federal or state funds for
39 education and training related to emergency medical
40 services.

41 2. A county may enter into chapter 28E agreements
42 with other counties in order to ensure adequate
43 coverage of the county's service area.

44 3. Costs which are eligible for emergency medical
45 services trust fund expenditures include, but are not
46 limited to:

47 a. Defibrillators.

48 b. Nondisposable essential ambulance equipment, as
49 defined by rule by the Iowa department of public
50 health.

S-5606

-6-

S-5606

Page 7

1 c. Communications pagers, radios, and base
2 repeaters.

3 d. Training in the use of emergency medical
4 services equipment.

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

8 f. Automotive parts.

9 g. Buildings.

10 h. Land.

11 Sec. 15. Section 911.1, Code Supplement 1991, is
12 amended to read as follows:

13 911.1 CRIMINAL PENALTY SURCHARGE ESTABLISHED.

14 A criminal penalty surcharge shall be levied
15 against certain law violators as provided in section
16 911.2, subsection 1. The surcharge shall be deposited
17 as provided in section 911.3, subsection 1, and shall
18 be used for the maintenance and improvement of
19 criminal justice programs, law enforcement efforts,
20 victim compensation, crime prevention, and improvement
21 of the professional training of personnel, and the
22 planning and support services of the criminal justice
23 system.

24 Sec. 16. Section 911.2, Code Supplement 1991, is
25 amended to read as follows:

26 911.2 SURCHARGE.

27 1. When a court imposes a fine or forfeiture for a
28 violation of a state law, or of a city or county
29 ordinance except an ordinance regulating the parking
30 of motor vehicles, the court shall assess an
31 additional penalty in the form of a surcharge equal to
32 thirty percent of the fine or forfeiture imposed.

33 2. In addition to the surcharge provided under
34 subsection 1, when a court imposes a fine for any of
35 the following violations, the court shall assess an
36 additional surcharge as follows:

37 a. Driving while intoxicated, under section
38 321J.2, fifteen dollars.

39 b. Failure to use child restraint devices under
40 section 321.446, fifteen dollars.

41 c. Failure to use seatbelts under section 321.445
42 or 321.446, fifteen dollars.

43 d. Reckless driving, under section 29B.106 or
44 321.277, fifteen dollars.

45 PARAGRAPH DIVIDED. In the event of multiple
46 offenses, the surcharge shall be based upon the total
47 amount of fines or forfeitures imposed for all
48 offenses. When a fine or forfeiture is suspended in
49 whole or in part, the surcharge shall be reduced in
50 proportion to the amount suspended.

S-5606

-7-

S-5606

Page 8

1 3. The surcharge is subject to the provisions of
2 chapter 909 governing the payment and collection of
3 fines, as provided in section 909.8.

4 Sec. 17. Section 911.3, Code Supplement 1991, is
5 amended to read as follows:

6 911.3 DISPOSITION OF SURCHARGE.

7 1. When a court assesses a surcharge under section
8 911.2, subsection 1, the clerk of the district court
9 shall transmit sixteen and two-thirds percent of the
10 surcharge collected to the treasurer of state to be
11 deposited in the fund established in section 912.14.
12 Ninety-four percent of the remainder of the surcharge
13 collected shall be transmitted to the treasurer of
14 state by the fifteenth day of the following month.
15 The treasurer of state shall deposit that money in the
16 general fund of the state. The clerk of the district
17 court shall transmit six percent of the remainder of
18 the surcharge to the county treasurer or shall remit
19 six percent of the remainder of the surcharge to the
20 city that was the plaintiff in any action for deposit
21 in the general fund of the city.

22 2. When a court assesses a surcharge under section
23 911.2, subsection 2, the clerk of the district court
24 shall transmit ninety percent of the surcharge
25 collected to the treasurer of state by the fifteenth
26 day of the following month. From the ninety percent
27 of the surcharge collected the treasurer shall deposit
28 the first one million dollars collected into the
29 general fund of the state and any amount in excess of
30 one million dollars into the emergency medical
31 services education fund. The remaining ten percent
32 shall be deposited with the state court
33 administrator's office to be used to defray the costs
34 of administering this section.

35 Sec. 18. NEW SECTION. 147B.1 EMERGENCY MEDICAL
36 SERVICES EDUCATION FUND.

37 1. The emergency medical services education fund
38 is created in the state treasury under the control of
39 the department. Moneys to be deposited into the fund
40 include, but are not limited to, the surcharge imposed
41 under section 911.2, subsection 2, as provided in
42 section 911.3, subsection 2, amounts appropriated by
43 the general assembly, and other moneys available from
44 federal or private sources which are to be used for
45 purposes of this section. Funds remaining in the
46 education fund at the end of each fiscal year shall
47 not revert to the general fund but shall remain in the
48 emergency medical services education fund,
49 notwithstanding section 8.33. Interest or other
50 income earned by the fund shall be deposited in the

S-5606

-8-

S-5606

Page 9

1 fund. The education fund is established to assist
2 counties by providing moneys for grants to a county
3 for the acquisition of equipment for emergency medical
4 services and training in the use of such equipment and
5 by providing grants to counties for education and
6 training in the delivery of emergency medical
7 services, as provided in this section and section
8 422C.6. A county seeking funds under this section
9 shall apply with the emergency medical services
10 section of the department. The section or the
11 department shall adopt rules concerning the
12 application and awarding process and establish by rule
13 criteria for the allocation of moneys in the education
14 fund if those moneys are insufficient to meet the
15 needs of the counties.

16 2. For purposes of this section the following
17 shall apply:

18 a. "Education" means any of the following:

19 (1) Approved training which is received after
20 becoming certified as an EMS provider to maintain
21 skills and knowledge and to satisfy renewal of
22 certification requirements. This includes emergency
23 medical training for members of the general public.

24 (2) Training approved by the Iowa department of
25 public health which is obtained by a certified basic
26 emergency medical care provider to maintain, improve,
27 or expand relevant skills and knowledge and to satisfy
28 renewal of certification requirements.

29 (3) Training approved by the state board of
30 medical examiners which is obtained by a certified
31 advanced emergency medical care provider to maintain,
32 improve, or expand relevant skills and knowledge and
33 to satisfy renewal of certification requirements.

34 b. "EMS" means emergency medical services.

35 c. "EMS course" means a course for basic or
36 advanced emergency medical care personnel pursuant to
37 section 147.161 or section 147A.4, subsection 2.

38 d. "EMS provider" means basic or advanced
39 emergency medical care personnel, other health care
40 practitioners, or members of the general public
41 involved in the provision of emergency medical care.

42 e. "Training" means any of the following:

43 (1) EMS-related courses designed and intended for
44 EMS providers.

45 (2) A program provided by a community college or a
46 law enforcement academy approved by the Iowa
47 department of public health to conduct basic emergency
48 medical care training. Law enforcement academies
49 shall be limited to first responder training for law
50 enforcement trainees. Hospital-based training

S-5606

-9-

S-5606

Page 10

1 programs approved by the Iowa board of medical
2 examiners to train advanced emergency medical care
3 personnel may also receive approval from the
4 department to train basic emergency medical care
5 personnel.

6 (3) A program provided by a community college or
7 hospital approved by the state board of medical
8 examiners to conduct advanced emergency medical care
9 training.

10 f. "Training aid" means an item used in EMS
11 training and includes, but is not limited to: slides,
12 films, mannequins, emergency care devices, books, and
13 other items pertinent and necessary for training
14 purposes.

15 3. a. Costs which are eligible for emergency
16 medical services education fund expenditures include,
17 but are not limited to:

18 (1) Reimbursement of tuition, fees, and materials
19 following successful completion of an EMS course.
20 Practical examination fees may also be included.

21 (2) Payment of continuing education tuition, fees,
22 and materials. Emergency medical training for the
23 general public is an allowable expense.

24 (3) Payment for EMS training aids. The title to
25 any training aid purchased with these funds shall not
26 lie with the Iowa department of public health, but
27 shall be determined by the county board of supervisors
28 or their designee.

29 b. Costs which are not eligible for funding
30 include, but are not limited to, the following:

31 (1) Building and construction costs.

32 (2) Certification or recertification fees.

33 (3) Debt amortization.

34 (4) Land.

35 (5) Lodging.

36 (6) Meals, except when included in tuition for a
37 continuing education course.

38 (7) Nontraining-related equipment.

39 (8) Operating expenses.

40 (9) Personnel costs.

41 (10) Rent.

42 (11) Travel.

43 (12) Utilities.

44 (13) Vehicles.

45 (14) Written examination fees.

46 Sec. 19. The Iowa department of public health, in
47 conjunction with the regional EMS councils and county
48 EMS associations, shall develop a plan by July 1,
49 1993, to develop a process for establishing EMS
50 standards and for providing EMS education and training

S-5606

-10-

S-5606

Page 11

1 throughout the state with implementation of providing
2 EMS education and training to be completed by January
3 1, 2000."
4 2. Title page, by striking lines 2 and 3 and
5 inserting the following: "establishing the Iowa
6 department of public health as lead agency for
7 emergency medical services, authorizing a county to
8 impose a local option tax or combination of taxes to
9 provide local funding, imposing a surcharge on certain
10 motor vehicle violations, and authorizing the
11 establishment of benefited emergency medical services
12 districts."

By ELAINE SZYMONIAK

S-5606 FILED APRIL 8, 1992

(Adopted 4/24 (p. 1602))

HOUSE FILE 2400

S-5773

1 Amend the amendment, S-5606, to House File 2400, as
2 amended, passed, and reprinted by the House, as
3 follows:
4 1. Page 1, by striking lines 5 through 9.
5 2. By striking page 10, line 46, through page 11,
6 line 3.
7 3. Page 11, by striking lines 5 through 7 and
8 inserting the following: "inserting the following:
9 "authorizing a county to"."
10 4. By renumbering as necessary.

By ELAINE SZYMONIAK

S-5773 FILED APRIL 21, 1992

(Adopted 4/21 (p. 1603))

HOUSE FILE 2400

S-5619

1 Amend amendment, S-5606, to House File 2400, as
2 amended, passed, and reprinted by the House, as
3 follows:
4 1. Page 7, line 37, by striking the word
5 "Driving" and inserting the following: "Operating a
6 motor vehicle".

By ELAINE SZYMONIAK

S-5619 FILED APRIL 9, 1992

Adopted 4/9/92

SENATE AMENDMENT TO SOUSE FILE 2400

B-6027

1 Amend House File 2400, as amended, passed, and
2 reprinted by the House, as follows:

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

5 "Section 1. NEW SECTION. 357F.1 BOARD OF
6 TRUSTEES.

7 A benefited emergency medical services district
8 shall be governed by a board of trustees consisting of
9 three members who shall serve overlapping, three-year
10 terms. Each trustee shall give bond in an amount to
11 be determined by the board of supervisors, the premium
12 for which shall be paid by the district of the
13 trustee. The members of the board of trustees shall
14 be elected at an election or, if there are
15 insufficient candidates for the office, appointed by
16 the board of supervisors from among the qualified
17 electors of the district. Notice of the election
18 shall be given by publication in a newspaper having
19 general circulation within the district. The notice
20 shall contain the date, time, and location of the
21 election. The elections shall be conducted in
22 accordance with chapter 49 when such provisions are
23 not in conflict with this chapter. The precinct
24 election officials shall be appointed by the board of
25 supervisors from among the qualified electors of the
26 district and shall serve without pay. Any vacancy on
27 the board shall be filled by appointment of the board
28 of supervisors for the unexpired term. If a benefited
29 emergency medical services district is located in more
30 than one county, joint action of the boards of
31 supervisors of the affected counties is required to
32 appoint the members of the board of trustees, to
33 determine the amount of bond, or to dissolve the
34 district as provided in this chapter.

35 Sec. 2. NEW SECTION. 357F.2 POWERS OF THE BOARD
36 OF TRUSTEES.

37 The board of trustees may purchase, own, rent, or
38 maintain emergency medical services apparatus or
39 equipment within the state or outside the territorial
40 jurisdiction and boundary limits of this state and
41 provide housing for such apparatus or equipment. The
42 board of trustees may contract with any public or
43 private agency under chapter 28E for the purpose of
44 providing emergency medical services under this
45 chapter.

46 Sec. 3. NEW SECTION. 357F.3 DISSOLUTION OF
47 DISTRICT.

48 1. Upon petition of a number of registered voters
49 residing in a district at least equal to thirty-five
50 percent of the property taxpayers in the district, the

B-6027

H-6027

Page 2

1 board of supervisors may dissolve a benefited
2 emergency medical services district and dispose of any
3 remaining property, the proceeds of which shall first
4 be applied against any outstanding obligation of the
5 district. Any remaining balance shall be applied as a
6 tax credit for the property owners of the district.
7 However, except as provided in subsection 2, if all or
8 a part of a district is annexed, the board of
9 supervisors may transfer the remaining property and
10 balance to the city which annexed the territory. The
11 board of supervisors shall continue to levy an annual
12 tax after the dissolution of a district, not to exceed
13 forty and one-half cents per thousand dollars of
14 assessed value of the taxable property of the
15 district, until all outstanding obligations of the
16 district are paid.

17 2. If a benefited emergency medical services
18 district is dissolved that has been providing
19 emergency medical services by contract, direct levy,
20 or combination of both, to a city within the district
21 for at least twenty years and the city's annual
22 payments by contract or levy for the emergency medical
23 services comprise seventy-five percent or more of the
24 district's annual budget, the board of supervisors, in
25 lieu of the disposal of property as provided in
26 subsection 1, shall transfer to the city all of the
27 district's real and personal property. The city shall
28 assume all of the outstanding obligations of the
29 district. If the district provides emergency medical
30 services outside of the city's boundaries, the city
31 shall continue to provide emergency medical services
32 to this area until it is assigned to another emergency
33 medical services district by the board of supervisors.
34 If the city continues the emergency medical services
35 outside its boundaries, the city shall certify to the
36 board of supervisors the cost of providing this
37 service, which shall be at the same rate as contained
38 in the budget for property within the city, but not
39 exceeding forty and one-half cents per thousand
40 dollars of assessed value of all taxable property in
41 the area. The tax shall be collected and allocated in
42 the same manner as other property taxes and paid to
43 the city.

44 Sec. 4. NEW SECTION. 357F.4 USE OF FEDERAL
45 REVENUE-SHARING FUNDS.

46 The board of supervisors may appropriate federal
47 revenue-sharing funds to aid in providing emergency
48 medical services and equipment jointly with any other
49 public agency of this state to residents of such
50 county. The board of supervisors may use federal

H-6027

-2-

H-6027

Page 3

1 revenue-sharing funds for providing other services and
2 equipment for use of the residents of the county. The
3 use of federal revenue-sharing funds shall be
4 consistent with federal law and rules promulgated
5 pursuant to such law.

6 Sec. 5. NEW SECTION. 357F.5 EXCHANGE OF
7 TERRITORY.

8 The trustees of a benefited emergency medical
9 services district may exchange territory with the
10 trustees of a township to provide emergency medical
11 services by agreement. The agreement shall provide
12 for the satisfaction of any outstanding obligation to
13 which the affected territory is subject, the
14 disposition of property affected by the exchange, the
15 effective date of the exchange, and any other matter
16 deemed necessary to carry out the exchange. The
17 agreement shall be filed with the county recorder and
18 auditor of each county in which the exchanged property
19 is located.

20 Sec. 6. NEW SECTION. 357F.6 EMERGENCY MEDICAL
21 SERVICES DISTRICT INCLUDING A CITY -- BUDGET PAYMENT
22 OR SEPARATE LEVY.

23 1. A city that was part of a benefited emergency
24 medical services district prior to the city's
25 incorporation may continue to receive emergency
26 medical services from the district under a contract or
27 direct levy by the district. The annual amount paid
28 by the city to the benefited emergency medical
29 services district shall be included in the city's
30 annual budget and shall be a part of the city's
31 general fund tax levy.

32 2. An existing levy for emergency medical services
33 by a city shall be in lieu of a levy imposed by a
34 benefited emergency medical services district.

35 Sec. 7. NEW SECTION. 357F.7 DETACHMENT OF LAND
36 FROM DISTRICT.

37 The trustees of a township, after notice and a
38 public hearing, may withdraw the township or part of
39 the township from a benefited emergency medical
40 services district. Notice of the time, date and place
41 of the hearing shall be published at least two weeks
42 before the hearing in a newspaper having general
43 circulation within the township. The notice shall
44 also identify the area to be withdrawn. After the
45 hearing on the proposed withdrawal, the township
46 trustees, by majority vote, may withdraw the township
47 or a part of the township from the benefited emergency
48 medical services district. If the township trustees
49 take final action to withdraw on or before March 1 of
50 a fiscal year, the effective date of the withdrawal is

H-6027

H-6027

Page 4

1 the following July 1. However, if final action to
2 withdraw is taken after March 1, the withdrawal is not
3 effective until July 1 of the following calendar year.

4 Sec. 8. NEW SECTION. 422C.1 AUTHORIZATION --
5 ELECTION -- IMPOSITION AND REPEAL -- USE OF REVENUES.

6 1. A county board of supervisors at the request of
7 the board of trustees of a benefited emergency medical
8 services district may offer for voter approval any of
9 the following taxes or a combination of the following
10 taxes:

11 a. Local option income surtax.

12 b. An ad valorem property tax.

13 Revenues generated from these taxes shall be used
14 for emergency medical services as provided in section
15 422C.6.

16 2. The taxes for emergency medical services shall
17 only be imposed after an election at which a majority
18 of those voting on the question of imposing the tax or
19 combination of taxes specified in subsection 1,
20 paragraph "a" or "b" vote in favor of the question.
21 The question of imposing the tax or combination of the
22 taxes may be submitted at the regular city election, a
23 special election, or state general election. Notice
24 of the question shall be provided by publication at
25 least sixty days before the time of the election and
26 shall identify the tax or combination of taxes and the
27 rate or rates, as applicable. If a majority of those
28 voting on the question approve the imposition of the
29 tax or combination of taxes, the tax or combination of
30 taxes shall be imposed as follows:

31 a. A local option income surtax shall be imposed
32 for tax years beginning on or after January 1 of the
33 fiscal year in which the favorable election was held.

34 b. An ad valorem property tax shall be imposed for
35 the fiscal year in which the election was held.

36 3. Revenues received by the county from the taxes
37 imposed under this chapter shall be deposited into the
38 emergency medical services trust fund created pursuant
39 to section 422C.6 and shall be used as provided in
40 that section.

41 4. Any tax or combination of taxes imposed shall
42 be for a maximum period of five years.

43 Sec. 9. NEW SECTION. 422C.2 LOCAL INCOME SURTAX.

44 A county may impose by ordinance a local income
45 surtax at the rate set by the board of supervisors, of
46 up to one percent, on the state individual income tax
47 of each individual residing in the county at the end
48 of the individual's applicable tax year. The reason
49 for imposing the surtax and the amount needed shall be
50 set out in the ordinance. The surtax rate shall be

H-6027

H-6027

Page 5

1 set to raise only the amount needed. For purposes of
2 this section, "state individual income tax" means the
3 tax computed under section 422.5, less the credits
4 allowed in sections 422.11A, 422.11B, 422.11C, 422.12,
5 and 422.12B.

6 Sec. 10. NEW SECTION. 422C.3 ADMINISTRATION.

7 A local income surtax shall be imposed January 1 of
8 the fiscal year in which the favorable election was
9 held for tax years beginning on or after January 1,
10 and is repealed as provided in section 422C.1,
11 subsection 4, as of December 31 for tax years
12 beginning after December 31.

13 The director of revenue and finance shall
14 administer the local income surtax as nearly as
15 possible in conjunction with the administration of
16 state income tax laws. The director shall provide on
17 the regular state tax forms for reporting local income
18 surtax.

19 An ordinance imposing a local income surtax shall
20 adopt by reference the applicable provisions of the
21 appropriate sections of chapter 422, division II. All
22 powers and requirements of the director in
23 administering the state income tax law apply to the
24 administration of a local income surtax, including but
25 not limited to, the provisions of sections 422.4,
26 422.20 to 422.31, 422.68, 422.70, and 422.72 to
27 422.75. Local officials shall confer with the
28 director of revenue and finance for assistance in
29 drafting the ordinance imposing a local income surtax.
30 A certified copy of the ordinance shall be filed with
31 the director as soon as possible after passage.

32 The director, in consultation with local officials,
33 shall collect and account for a local income surtax
34 and any interest and penalties. The director shall
35 credit local income surtax receipts and any interest
36 and penalties collected from returns filed on or
37 before November 1 of the calendar year following the
38 tax year for which the local income surtax is imposed
39 to a "local income surtax fund" established in the
40 office of the treasurer of state. All local income
41 surtax receipts and any interest and penalties
42 received or refunded from returns filed after November
43 1 of the calendar year following the tax year for
44 which the local income surtax is imposed shall be
45 deposited in or withdrawn from the state general fund
46 and shall be considered part of the cost of
47 administering the local income surtax.

48 Sec. 11. NEW SECTION. 422C.4 PAYMENT TO LOCAL
49 GOVERNMENT -- USE OF RECEIPTS.

50 1. On or before December 15, the director of

H-6027

-5-

H-6027

Page 6

1 revenue and finance shall make an accounting of the
2 local income surtax receipts and any interest and
3 penalties collected from returns filed on or before
4 November 1 and shall certify to the treasurer of state
5 this amount collected. The treasurer of state shall
6 remit within fifteen days of the certification by the
7 director to each county which has imposed a local
8 income surtax the amount in the local income surtax
9 fund collected as a result of its surtax.

10 2. Local income surtax moneys received by a county
11 shall be deposited and used as provided in section
12 422C.6.

13 Sec. 12. NEW SECTION. 422C.5 PROPERTY TAX LEVY.

14 A county may levy an emergency medical services tax
15 at the rate set by the board of supervisors and
16 approved at the election as provided in section
17 422C.1, on all taxable property in the county for
18 fiscal years beginning with the fiscal year in which
19 the favorable election was held. The reason for
20 imposing the tax and the amount needed shall be set
21 out on the ballot. The rate shall be set so as to
22 raise only the amount needed. The levy is repealed
23 for subsequent fiscal years as provided in section
24 422C.1, subsection 4.

25 Sec. 13. NEW SECTION. 422C.6 EMERGENCY MEDICAL
26 SERVICES TRUST FUND.

27 1. A county authorized to impose a tax under this
28 chapter shall establish an emergency medical services
29 trust fund into which revenues received from the taxes
30 imposed shall be deposited. Moneys in the trust fund
31 shall be used for emergency medical services. In
32 addition, moneys in the fund may be used for the
33 purpose of matching federal or state funds for
34 education and training related to emergency medical
35 services.

36 2. A county may enter into chapter 28E agreements
37 with other counties in order to ensure adequate
38 coverage of the county's service area.

39 3. Costs which are eligible for emergency medical
40 services trust fund expenditures include, but are not
41 limited to:

42 a. Defibrillators.

43 b. Nondisposable essential ambulance equipment, as
44 defined by rule by the Iowa department of public
45 health.

46 c. Communications pagers, radios, and base
47 repeaters.

48 d. Training in the use of emergency medical
49 services equipment.

50 e. Vehicles including, but not limited to,

H-6027

-6-

H-6027

Page 7

1 ambulances, fire apparatus, boats, rescue, first
2 response vehicles, and snowmobiles.

3 f. Automotive parts.

4 g. Buildings.

5 h. Land.

6 Sec. 14. Section 911.1, Code Supplement 1991, is
7 amended to read as follows:

8 911.1 CRIMINAL PENALTY SURCHARGE ESTABLISHED.

9 A criminal penalty surcharge shall be levied
10 against certain law violators as provided in section
11 911.2, subsection 1. The surcharge shall be deposited
12 as provided in section 911.3, subsection 1, and shall
13 be used for the maintenance and improvement of
14 criminal justice programs, law enforcement efforts,
15 victim compensation, crime prevention, and improvement
16 of the professional training of personnel, and the
17 planning and support services of the criminal justice
18 system.

19 Sec. 15. Section 911.2, Code Supplement 1991, is
20 amended to read as follows:

21 911.2 SURCHARGE.

22 1. When a court imposes a fine or forfeiture for a
23 violation of a state law, or of a city or county
24 ordinance except an ordinance regulating the parking
25 of motor vehicles, the court shall assess an
26 additional penalty in the form of a surcharge equal to
27 thirty percent of the fine or forfeiture imposed.

28 2. In addition to the surcharge provided under
29 subsection 1, when a court imposes a fine for any of
30 the following violations, the court shall assess an
31 additional surcharge as follows:

32 a. Operating a motor vehicle while intoxicated,
33 under section 321.2, fifteen dollars.

34 b. Failure to use child restraint devices under
35 section 321.446, fifteen dollars.

36 c. Failure to use seatbelts under section 321.445
37 or 321.446, fifteen dollars.

38 d. Reckless driving, under section 29B.106 or
39 321.277, fifteen dollars.

40 PARAGRAPH DIVIDED. In the event of multiple
41 offenses, the surcharge shall be based upon the total
42 amount of fines or forfeitures imposed for all
43 offenses. When a fine or forfeiture is suspended in
44 whole or in part, the surcharge shall be reduced in
45 proportion to the amount suspended.

46 3. The surcharge is subject to the provisions of
47 chapter 909 governing the payment and collection of
48 fines, as provided in section 909.8.

49 Sec. 16. Section 911.3, Code Supplement 1991, is
50 amended to read as follows:

H-6027

-7-

H-6027

Page 8

1 911.3 DISPOSITION OF SURCHARGE.

2 1. When a court assesses a surcharge under section
3 911.2, subsection 1, the clerk of the district court
4 shall transmit sixteen and two-thirds percent of the
5 surcharge collected to the treasurer of state to be
6 deposited in the fund established in section 912.14.
7 Ninety-four percent of the remainder of the surcharge
8 collected shall be transmitted to the treasurer of
9 state by the fifteenth day of the following month.
10 The treasurer of state shall deposit that money in the
11 general fund of the state. The clerk of the district
12 court shall transmit six percent of the remainder of
13 the surcharge to the county treasurer or shall remit
14 six percent of the remainder of the surcharge to the
15 city that was the plaintiff in any action for deposit
16 in the general fund of the city.

17 2. When a court assesses a surcharge under section
18 911.2, subsection 2, the clerk of the district court
19 shall transmit ninety percent of the surcharge
20 collected to the treasurer of state by the fifteenth
21 day of the following month. From the ninety percent
22 of the surcharge collected the treasurer shall deposit
23 the first one million dollars collected into the
24 general fund of the state and any amount in excess of
25 one million dollars into the emergency medical
26 services education fund. The remaining ten percent
27 shall be deposited with the state court
28 administrator's office to be used to defray the costs
29 of administering this section.

30 Sec. 17. NEW SECTION. 147B.1 EMERGENCY MEDICAL
31 SERVICES EDUCATION FUND.

32 1. The emergency medical services education fund
33 is created in the state treasury under the control of
34 the department. Moneys to be deposited into the fund
35 include, but are not limited to, the surcharge imposed
36 under section 911.2, subsection 2, as provided in
37 section 911.3, subsection 2, amounts appropriated by
38 the general assembly, and other moneys available from
39 federal or private sources which are to be used for
40 purposes of this section. Funds remaining in the
41 education fund at the end of each fiscal year shall
42 not revert to the general fund but shall remain in the
43 emergency medical services education fund,
44 notwithstanding section 8.33. Interest or other
45 income earned by the fund shall be deposited in the
46 fund. The education fund is established to assist
47 counties by providing moneys for grants to a county
48 for the acquisition of equipment for emergency medical
49 services and training in the use of such equipment and
50 by providing grants to counties for education and

H-6027

H-6027

Page 9

1 training in the delivery of emergency medical
2 services, as provided in this section and section
3 422C.6. A county seeking funds under this section
4 shall apply with the emergency medical services
5 section of the department. The section or the
6 department shall adopt rules concerning the
7 application and awarding process and establish by rule
8 criteria for the allocation of moneys in the education
9 fund if those moneys are insufficient to meet the
10 needs of the counties.

11 2. For purposes of this section the following
12 shall apply:

13 a. "Education" means any of the following:

14 (1) Approved training which is received after
15 becoming certified as an EMS provider to maintain
16 skills and knowledge and to satisfy renewal of
17 certification requirements. This includes emergency
18 medical training for members of the general public.

19 (2) Training approved by the Iowa department of
20 public health which is obtained by a certified basic
21 emergency medical care provider to maintain, improve,
22 or expand relevant skills and knowledge and to satisfy
23 renewal of certification requirements.

24 (3) Training approved by the state board of
25 medical examiners which is obtained by a certified
26 advanced emergency medical care provider to maintain,
27 improve, or expand relevant skills and knowledge and
28 to satisfy renewal of certification requirements.

29 b. "EMS" means emergency medical services.

30 c. "EMS course" means a course for basic or
31 advanced emergency medical care personnel pursuant to
32 section 147.161 or section 147A.4, subsection 2.

33 d. "EMS provider" means basic or advanced
34 emergency medical care personnel, other health care
35 practitioners, or members of the general public
36 involved in the provision of emergency medical care.

37 e. "Training" means any of the following:

38 (1) EMS-related courses designed and intended for
39 EMS providers.

40 (2) A program provided by a community college or a
41 law enforcement academy approved by the Iowa
42 department of public health to conduct basic emergency
43 medical care training. Law enforcement academies
44 shall be limited to first responder training for law
45 enforcement trainees. Hospital-based training
46 programs approved by the Iowa board of medical
47 examiners to train advanced emergency medical care
48 personnel may also receive approval from the
49 department to train basic emergency medical care
50 personnel.

H-6027

H-6027

Page 10

1 (3) A program provided by a community college or
2 hospital approved by the state board of medical
3 examiners to conduct advanced emergency medical care
4 training.

5 f. "Training aid" means an item used in EMS
6 training and includes, but is not limited to: slides,
7 films, mannequins, emergency care devices, books, and
8 other items pertinent and necessary for training
9 purposes.

10 3. a. Costs which are eligible for emergency
11 medical services education fund expenditures include,
12 but are not limited to:

13 (1) Reimbursement of tuition, fees, and materials
14 following successful completion of an EMS course.
15 Practical examination fees may also be included.

16 (2) Payment of continuing education tuition, fees,
17 and materials. Emergency medical training for the
18 general public is an allowable expense.

19 (3) Payment for EMS training aids. The title to
20 any training aid purchased with these funds shall not
21 lie with the Iowa department of public health, but
22 shall be determined by the county board of supervisors
23 or their designee.

24 b. Costs which are not eligible for funding
25 include, but are not limited to, the following:

26 (1) Building and construction costs.

27 (2) Certification or recertification fees.

28 (3) Debt amortization.

29 (4) Land.

30 (5) Lodging.

31 (6) Meals, except when included in tuition for a
32 continuing education course.

33 (7) Nontraining-related equipment.

34 (8) Operating expenses.

35 (9) Personnel costs.

36 (10) Rent.

37 (11) Travel.

38 (12) Utilities.

39 (13) Vehicles.

40 (14) Written examination fees."

41 2. Title page, by striking lines 2 and 3 and
42 inserting the following: "authorizing a county to
43 impose a local option tax or combination of taxes to
44 provide local funding, imposing a surcharge on certain
45 motor vehicle violations, and authorizing the
46 establishment of benefited emergency medical services
47 districts."

RECEIVED FROM THE SENATE

H-6027 FILED APRIL 24, 1992

*Amended (6031) w/ 4/27 concurred 4/27/92 (j.1825)
Motion to reconsider 4/28, provided 4/29
Amended (6027, 6054, 6079) concurred 4/29 (j.1713)*

HOUSE FILE 2400

H-6031

1 Amend the Senate amendment, H-6027, to House File
2 2400, as amended, passed, and reprinted by the House,
3 as follows:
4 1. Page 1, by inserting after line 4, the
5 following:
6 "Section 1. NEW SECTION. 357F.1 DEFINITIONS.
7 As used in this chapter, unless the context
8 otherwise requires:
9 1. "District" means a benefited emergency medical
10 services district.
11 2. "Board" means the board of supervisors of a
12 county.
13 3. "Trustee" means a trustee of a district.
14 Sec. ____ . NEW SECTION. 357F.2 PETITION FOR
15 PUBLIC HEARING.
16 1. The board shall, on the petition of twenty-five
17 percent of the resident property owners in a proposed
18 district if the assessed valuation of the property
19 owned by the petitioners represents at least twenty-
20 five percent of the total assessed value of the
21 proposed district, hold a public hearing concerning
22 the establishment of a proposed district. The
23 petition shall include a statement containing the
24 following information:
25 a. The need for emergency medical services.
26 b. The district to be served.
27 c. The approximate number of families in the
28 district.
29 d. The proposed personnel, equipment, and
30 facilities to provide the emergency medical services.
31 2. The board of supervisors may require a bond of
32 the petitioners conditioned for the payment of all
33 costs and expenses incurred in the proceedings in case
34 the district is not established.
35 Sec. ____ . NEW SECTION. 357F.3 LIMITATION ON
36 AREA.
37 A district may include all or parts of the
38 unincorporated areas of one township and any
39 unincorporated areas of adjoining townships or parts
40 of adjoining townships, but shall not include property
41 assessed as agricultural land, centrally assessed
42 property, or manufacturing personal and real property.
43 Except for property assessed as agricultural land, the
44 owners of centrally assessed property or manufacturing
45 property shall have the option to be included in the
46 district.
47 Sec. ____ . NEW SECTION. 357F.4 TIME OF HEARING.
48 The public hearing required in section 357F.2 shall
49 be held within thirty days of the presentation of the
50 petition. Notice of hearing shall be given by

H-6031

-1-

H-6031

Page 2

1 publication in two successive issues of any paper of
2 general circulation within the district. The last
3 publication shall be not less than one week before the
4 proposed hearing.

5 Sec. ____ . NEW SECTION. 357F.5 ACTION BY BOARD.

6 After, and within ten days of, the hearing, the
7 board shall either establish the district by
8 resolution or disallow the petition.

9 Sec. ____ . NEW SECTION. 357F.6 ENGINEER.

10 1. When the board establishes a district, the
11 board shall appoint a competent disinterested civil
12 engineer, who shall prepare a preliminary plat
13 showing:

14 a. The proper design in general outline of the
15 district.

16 b. The lots and parcels of land within the
17 proposed district as they appear on the county
18 auditor's plat books with the names of the owners.

19 c. The assessed valuation of the lots and parcels.

20 2. The compensation of the engineer on the
21 preliminary investigation shall be determined by the
22 board. The engineer shall file a report with the
23 county auditor within thirty days of appointment. The
24 board may extend the time upon good cause shown.

25 Sec. ____ . NEW SECTION. 357F.7 HEARING ON
26 ENGINEER'S REPORT.

27 After the engineer's report is filed, the board
28 shall give notice as provided in section 357D.4, of a
29 public hearing to be held concerning the engineer's
30 preliminary plat. After, and within ten days of, the
31 hearing, the board shall approve or disapprove the
32 preliminary plat. If the preliminary plat is
33 disapproved, the board shall make changes in the
34 boundaries as it deems necessary for board approval of
35 the preliminary plat.

36 Sec. ____ . NEW SECTION. 357F.8 ELECTION ON
37 PROPOSED LEVY.

38 When a preliminary plat has been approved by the
39 board, an election shall be held within the district
40 within sixty days to approve or disapprove the levy of
41 a tax of not more than one dollar per thousand dollars
42 of assessed value on all the taxable property within
43 the district and to choose candidates for the offices
44 of trustees of the district. Notice of the election,
45 including the time and place of holding the election,
46 shall be given as provided in section 357F.4. The
47 vote shall be by ballot which shall state clearly the
48 proposition to be voted upon and any qualified elector
49 residing within the district at the time of the
50 election may vote. It is not mandatory for the county

H-6031

-2-

H-6031

Page 3

1 commissioner of elections to conduct elections held
2 pursuant to this chapter, but the elections shall be
3 conducted in accordance with chapter 49 where not in
4 conflict with this chapter. Judges shall be appointed
5 to serve without pay by the board from among the
6 qualified electors of the district to be in charge of
7 the election. The proposition is approved if sixty
8 percent of those voting on the proposition vote in
9 favor of it."

10 2. Page 1, line 5, by striking the figure
11 "357F.1" and inserting the following: "357F.9".

12 3. Page 1, line 35, by striking the figure
13 "357F.2" and inserting the following: "357F.10".

14 4. Page 1, line 46, by striking the figure
15 "357F.3" and inserting the following: "357F.11".

16 5. Page 2, line 44, by striking the figure
17 "357F.4" and inserting the following: "357F.12".

18 6. Page 3, line 6, by striking the figure
19 "357F.5" and inserting the following: "357F.13".

20 7. Page 3, line 20, by striking the figure
21 "357F.6" and inserting the following: "357F.14".

22 8. Page 3, line 35, by striking the figure
23 "357F.7" and inserting the following: "357F.15".

24 9. Page 4, by striking lines 6 through 8 and
25 inserting the following:

26 "1. A county board of supervisors may offer for
27 voter approval any of".

28 10. By striking page 7, line 6, through page 10,
29 line 40.

30 11. Page 10, lines 44 and 45, by striking the
31 words "imposing a surcharge on certain motor vehicle
32 violations,".

33 12. By renumbering as necessary.

By SHEARER of Louisa

H-6031 FILED APRIL 27, 1992

ADOPTED (p. 182) *W. J. Shearer*

HOUSE FILE 2400

H-6032

1 Amend the Senate amendment, H-6027, to House File
2 2400, as amended, passed, and reprinted by the House,
3 as follows:

4 1. Page 2, lines 12 through 15, by striking the
5 words "district, not to exceed forty and one-half
A 6 cents per thousand dollars of assessed value of the
7 taxable property of the district," and inserting the
8 following: "district".

9 2. Page 4, line 10, by inserting after the word
10 "taxes" the following: "for the benefited emergency
11 medical services district".

12 3. Page 4, line 45, by inserting after the word
B 13 "surtax" the following: "as provided in section
14 422C.1".

15 4. Page 6, line 29, by inserting after the word
16 "fund" the following: "for the benefited emergency
17 medical services district".

By SHEARER of Louisa

H-6032 FILED APRIL 27, 1992

DIVISION A - ADOPTED, DIVISION B - WITHDRAWN (p. 182) A-610 4/29/92

H-6054

1 Amend the Senate amendment, H-6027, to House File
2 2400, as amended, passed, and reprinted by the House,
3 as follows:

4 1. By striking page 1, line 5, through page 4,
5 line 3, and inserting the following:

6 "Section 1. Section 298.14, unnumbered paragraph
7 1, Code 1991, is amended to read as follows:

8 For each fiscal year, the cumulative total of the
9 percents of surtax approved by the board of directors
10 of a school district and collected by the department
11 of revenue and finance under sections 257.21, 257.29,
12 279.54, and 298.2, and the enrichment surtax under
13 section 442.15, Code 1989, and an income surtax
14 collected by a political subdivision under chapter
15 422C, shall not exceed twenty percent.

16 Sec. ____ . NEW SECTION. 357F.1 DEFINITIONS.

17 As used in this chapter, unless the context
18 otherwise requires:

19 1. "District" means a benefited emergency medical
20 services district.

21 2. "Board" means the board of supervisors of a
22 county.

23 3. "Trustee" means a trustee of a district.

24 Sec. ____ . NEW SECTION. 357F.2 PETITION FOR
25 PUBLIC HEARING.

26 1. The board shall, on the petition of twenty-five
27 percent of the resident property owners in a proposed
28 district if the assessed valuation of the property
29 owned by the petitioners represents at least twenty-
30 five percent of the total assessed value of the
31 proposed district, hold a public hearing concerning
32 the establishment of a proposed district. The
33 petition shall include a statement containing the
34 following information:

35 a. The need for emergency medical services.

36 b. The district to be served.

37 c. The approximate number of families in the
38 district.

39 d. The proposed personnel, equipment, and
40 facilities to provide the emergency medical services.

41 2. The board of supervisors may require a bond of
42 the petitioners conditioned for the payment of all
43 costs and expenses incurred in the proceedings in case
44 the district is not established.

45 Sec. ____ . NEW SECTION. 357F.3 LIMITATION ON
46 AREA.

47 A district may include all or parts of the
48 unincorporated areas of one township and any
49 unincorporated areas of adjoining townships or parts
50 of adjoining townships, but shall not include property/

H-6054

H-6054

Page 2

1 assessed as agricultural land, or centrally assessed
2 property.

3 Sec. ____ . NEW SECTION. 357F.4 TIME OF HEARING.

4 The public hearing required in section 357F.2 shall
5 be held within thirty days of the presentation of the
6 petition. Notice of hearing shall be given by
7 publication in two successive issues of any paper of
8 general circulation within the district. The last
9 publication shall be not less than one week before the
10 proposed hearing.

11 Sec. ____ . NEW SECTION. 357F.5 ACTION BY BOARD.

12 After, and within ten days of, the hearing, the
13 board shall either establish the district by
14 resolution or disallow the petition.

15 Sec. ____ . NEW SECTION. 357F.6 ENGINEER.

16 1. When the board establishes a district, the
17 board shall appoint a competent disinterested civil
18 engineer, who shall prepare a preliminary plat
19 showing:

20 a. The proper design in general outline of the
21 district.

22 b. The lots and parcels of land within the
23 proposed district as they appear on the county
24 auditor's plat books with the names of the owners.

25 c. The assessed valuation of the lots and parcels.

26 2. The compensation of the engineer on the
27 preliminary investigation shall be determined by the
28 board. The engineer shall file a report with the
29 county auditor within thirty days of appointment. The
30 board may extend the time upon good cause shown.

31 Sec. ____ . NEW SECTION. 357F.7 HEARING ON

32 ENGINEER'S REPORT.

33 After the engineer's report is filed, the board
34 shall give notice as provided in section 357F.4, of a
35 public hearing to be held concerning the engineer's
36 preliminary plat.

37 Sec. ____ . NEW SECTION. 357F.8 ELECTION ON
38 PROPOSED LEVY.

39 When a preliminary plat has been approved by the
40 board, an election shall be held within the district
41 within sixty days to approve or disapprove the levy of
42 a tax of not more than one dollar per thousand dollars
43 of assessed value on all the taxable property within
44 the district and to choose candidates for the offices
45 of trustees of the district. The ballot shall set out
46 the reason for the tax and the amount needed. The tax
47 shall be set to raise only the amount needed. Notice
48 of the election, including the time and place of
49 holding the election, shall be given as provided in
50 section 357F.4. The vote shall be by ballot which

H-6054

-2-

H-6054

Page 3

1 shall state clearly the proposition to be voted upon
2 and any qualified elector residing within the district
3 at the time of the election may vote. It is not
4 mandatory for the county commissioner of elections to
5 conduct elections held pursuant to this chapter, but
6 the elections shall be conducted in accordance with
7 chapter 49 where not in conflict with this chapter.
8 Judges shall be appointed to serve without pay by the
9 board from among the qualified electors of the
10 district to be in charge of the election. The
11 proposition is approved if sixty percent of those
12 voting on the proposition vote in favor of it.

13 Sec. ____ . NEW SECTION. 357F.9 TRUSTEES -- TERM
14 AND QUALIFICATION.

15 At the election, the names of up to three
16 candidates for trustee shall be written in by the
17 voters on blank ballots without formal nomination and
18 the board shall appoint three from among the five
19 receiving the highest number of votes as trustees for
20 the district. One trustee shall be appointed to serve
21 for one year, one for two years, and one for three
22 years. The trustees and their successors must be
23 residents of the district and shall give bond in the
24 amount required by the board, the premium of which
25 shall be paid by the district. Vacancies shall be
26 filled by election, but if there are no candidates for
27 a trustee office, the vacancy may be filled by
28 appointment by the board. The term of succeeding
29 trustees shall be three years.

30 Sec. ____ . NEW SECTION. 357F.10 TRUSTEES' POWERS.

31 The trustees may purchase, own, rent, or maintain
32 emergency medical services apparatus or equipment
33 within the state or outside the territorial
34 jurisdiction and boundary limits of this state,
35 provide housing for such apparatus and equipment,
36 provide emergency medical service and facilities, and
37 may certify for levy an annual tax as provided in
38 section 357F.8. The trustees may purchase material,
39 employ emergency medical service and other personnel,
40 and may perform all other acts necessary to properly
41 maintain and operate the district. The trustees may
42 contract with any city or county or public or private
43 agency under chapter 28E for the purpose of providing
44 emergency medical services under this chapter. The
45 trustees are allowed necessary expenses in the
46 discharge of their duties, but they shall not receive
47 a salary.

48 Sec. ____ . NEW SECTION. 357F.11 BONDS IN
49 ANTICIPATION OF REVENUE.

50 A district may anticipate the collection of taxes

H-6054

H-6054

Page 4

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

12 Sec. ____ . NEW SECTION. 357F.12 DISSOLUTION OF
13 DISTRICT.

14 Upon petition of thirty-five percent of the
15 resident eligible electors, the board may dissolve a
16 district and dispose of any remaining property, the
17 proceeds of which shall first be applied against
18 outstanding obligations and any balance shall be
19 applied to tax credit of property owners of the
20 district. However, if the district is annexed, the
21 board of supervisors may transfer the remaining
22 property and balance to the city which annexed the
23 territory. The board shall continue to levy a tax
24 after dissolution of a district, of not to exceed
25 twenty-seven cents per thousand dollars of assessed
26 value on all the taxable property of the district,
27 until all outstanding obligations of the district are
28 paid.

29 Sec. ____ . NEW SECTION. 357F.13 INCORPORATION OF
30 DISTRICT LAND.

31 If part of a district is incorporated by a city and
32 there are outstanding indebtedness obligations against
33 the district, the city shall pay the outstanding
34 obligations against the part of the district which is
35 incorporated by the city.

36 Sec. ____ . NEW SECTION. 357F.14 ADDING PROPERTY
37 TO DISTRICT.

38 The owner of any property in an unincorporated area
39 contiguous to the boundaries of an established
40 district may petition the board to be included in the
41 district. Upon receipt of the petition, the board
42 shall submit the request to a competent disinterested
43 civil engineer to investigate the feasibility of
44 adding the additional territory and to make a report
45 to the board. If the board agrees that the property
46 should be added to the district, the tax levy for the
47 next year shall be applied to the property and on the
48 first day of the next fiscal year the property shall
49 become a part of the district. If the district lies
50 in more than one county the joint action of the boards

H-6054

H-6054

Page 5

1 involved is required to add additional territory.
2 Sec. ____ . NEW SECTION. 357F.15 DETERMINATION OF
3 FEE.

4 1. The owner of any property joining an
5 established district shall pay to the trustees of the
6 district an initial fee to be computed as follows:

7 a. The trustees shall first determine fair market
8 value of all property and improvements owned by the
9 district, less any indebtedness.

10 b. The board shall then determine the assessed
11 value of all property in the district which is not
12 assessed as agricultural land. This shall be divided
13 into the value determined in paragraph "a".

14 c. The board shall determine the assessed value of
15 the property of each landowner joining the established
16 district which is not assessed as agricultural land.

17 d. The result obtained in paragraph "b" shall be
18 multiplied by the result obtained in paragraph "c".
19 The result shall be the initial fee to be charged each
20 landowner.

21 2. The initial fees paid to the trustees shall be
22 used to help defray the cost and maintenance of the
23 district's emergency medical services."

24 2. Page 4, by striking lines 6 through 8 and
25 inserting the following:

26 "1. A county board of supervisors may offer for
27 voter approval any of".

28 3. Page 4, line 45, by inserting after the word
29 "surtax" the following: "as provided in section
30 422C.1".

31 4. Page 4, line 48, by inserting after the word
32 "year." the following: "However, the cumulative total
33 of the percents of income surtax imposed on any
34 taxpayer in the county shall not exceed twenty
35 percent."

36 5. By striking page 7, line 6, through page 10,
37 line 40.

38 6. Page 10, lines 44 and 45, by striking the
39 words "imposing a surcharge on certain motor vehicle
40 violations,".

41 7. By renumbering as necessary.

By SHEARER of Louisa
IVERSON of Wright

H-6054 FILED APRIL 28, 1992

Adopted 4/29 (p. 1909)

HOUSE FILE 2400

H-6079

1 Amend the Senate amendment, H-6027, to House File
2 2400, as amended, passed, and reprinted by the House,
3 as follows:

4 1. Page 4, line 20, by inserting after the word
5 "question." the following: "However, the tax or
6 combination of taxes specified in subsection 1 shall
7 not be imposed on property within or on residents of a
8 benefited emergency medical services district under
9 chapter 357F."

10 2. Page 4, by inserting after line 35 the
11 following:

12 "Before a county imposes an income surtax as
13 specified in subsection 1, paragraph "a", a benefited
14 emergency medical services district in the county
15 shall be dissolved, and the county shall be liable for
16 the outstanding obligations of the benefited district.
17 If the benefited district extends into more than one
18 county, the county imposing the income surtax shall be
19 liable for only that portion of the obligations
20 relating to the portion of the benefited district in
21 the county."

By CARPENTER of Polk

H-6079 FILED APRIL 29, 1992

ADOPTED (g. 11.15)

HOUSE AMENDMENT TO SENATE AMENDMENT TO
HOUSE FILE 2400

S-5906

1 Amend the Senate amendment, H-6027, to House File
2 2400, as amended, passed, and reprinted by the House,
3 as follows:

4 1. By striking page 1, line 5, through page 4,
5 line 3, and inserting the following:

6 "Section 1. Section 298.14, unnumbered paragraph
7 1, Code 1991, is amended to read as follows:

8 For each fiscal year, the cumulative total of the
9 percents of surtax approved by the board of directors
10 of a school district and collected by the department
11 of revenue and finance under sections 257.21, 257.29,
12 279.54, and 298.2, and the enrichment surtax under
13 section 442.15, Code 1989, and an income surtax
14 collected by a political subdivision under chapter
15 422C, shall not exceed twenty percent.

16 Sec. ____ . NEW SECTION. 357F.1 DEFINITIONS.

17 As used in this chapter, unless the context
18 otherwise requires:

19 1. "District" means a benefited emergency medical
20 services district.

21 2. "Board" means the board of supervisors of a
22 county.

23 3. "Trustee" means a trustee of a district.

24 Sec. ____ . NEW SECTION. 357F.2 PETITION FOR
25 PUBLIC HEARING.

26 1. The board shall, on the petition of twenty-five
27 percent of the resident property owners in a proposed
28 district if the assessed valuation of the property
29 owned by the petitioners represents at least twenty-
30 five percent of the total assessed value of the
31 proposed district, hold a public hearing concerning
32 the establishment of a proposed district. The
33 petition shall include a statement containing the
34 following information:

35 a. The need for emergency medical services.

36 b. The district to be served.

37 c. The approximate number of families in the
38 district.

39 d. The proposed personnel, equipment, and
40 facilities to provide the emergency medical services.

41 2. The board of supervisors may require a bond of
42 the petitioners conditioned for the payment of all
43 costs and expenses incurred in the proceedings in case
44 the district is not established.

45 Sec. ____ . NEW SECTION. 357F.3 LIMITATION ON
46 AREA.

47 A district may include all or parts of the
48 unincorporated areas of one township and any
49 unincorporated areas of adjoining townships or parts
50 of adjoining townships, but shall not include property

S-5906

S-5906

Page 2

1 assessed as agricultural land, or centrally assessed
2 property.

3 Sec. ____ . NEW SECTION. 357F.4 TIME OF HEARING.

4 The public hearing required in section 357F.2 shall
5 be held within thirty days of the presentation of the
6 petition. Notice of hearing shall be given by
7 publication in two successive issues of any paper of
8 general circulation within the district. The last
9 publication shall be not less than one week before the
10 proposed hearing.

11 Sec. ____ . NEW SECTION. 357F.5 ACTION BY BOARD.

12 After, and within ten days of, the hearing, the
13 board shall either establish the district by
14 resolution or disallow the petition.

15 Sec. ____ . NEW SECTION. 357F.6 ENGINEER.

16 1. When the board establishes a district, the
17 board shall appoint a competent disinterested civil
18 engineer, who shall prepare a preliminary plat
19 showing:

20 a. The proper design in general outline of the
21 district.

22 b. The lots and parcels of land within the
23 proposed district as they appear on the county
24 auditor's plat books with the names of the owners.

25 c. The assessed valuation of the lots and parcels.

26 2. The compensation of the engineer on the
27 preliminary investigation shall be determined by the
28 board. The engineer shall file a report with the
29 county auditor within thirty days of appointment. The
30 board may extend the time upon good cause shown.

31 Sec. ____ . NEW SECTION. 357F.7 HEARING ON
32 ENGINEER'S REPORT.

33 After the engineer's report is filed, the board
34 shall give notice as provided in section 357F.4, of a
35 public hearing to be held concerning the engineer's
36 preliminary plat.

37 Sec. ____ . NEW SECTION. 357F.8 ELECTION ON
38 PROPOSED LEVY.

39 When a preliminary plat has been approved by the
40 board, an election shall be held within the district
41 within sixty days to approve or disapprove the levy of
42 a tax of not more than one dollar per thousand dollars
43 of assessed value on all the taxable property within
44 the district and to choose candidates for the offices
45 of trustees of the district. The ballot shall set out
46 the reason for the tax and the amount needed. The tax
47 shall be set to raise only the amount needed. Notice
48 of the election, including the time and place of
49 holding the election, shall be given as provided in
50 section 357F.4. The vote shall be by ballot which

S-5906

S-5906

Page 3

1 shall state clearly the proposition to be voted upon
2 and any qualified elector residing within the district
3 at the time of the election may vote. It is not
4 mandatory for the county commissioner of elections to
5 conduct elections held pursuant to this chapter, but
6 the elections shall be conducted in accordance with
7 chapter 49 where not in conflict with this chapter.
8 Judges shall be appointed to serve without pay by the
9 board from among the qualified electors of the
10 district to be in charge of the election. The
11 proposition is approved if sixty percent of those
12 voting on the proposition vote in favor of it.

13 Sec. ____ . NEW SECTION. 357F.9 TRUSTEES -- TERM
14 AND QUALIFICATION.

15 At the election, the names of up to three
16 candidates for trustee shall be written in by the
17 voters on blank ballots without formal nomination and
18 the board shall appoint three from among the five
19 receiving the highest number of votes as trustees for
20 the district. One trustee shall be appointed to serve
21 for one year, one for two years, and one for three
22 years. The trustees and their successors must be
23 residents of the district and shall give bond in the
24 amount required by the board, the premium of which
25 shall be paid by the district. Vacancies shall be
26 filled by election, but if there are no candidates for
27 a trustee office, the vacancy may be filled by
28 appointment by the board. The term of succeeding
29 trustees shall be three years.

30 Sec. ____ . NEW SECTION. 357F.10 TRUSTEES' POWERS.

31 The trustees may purchase, own, rent, or maintain
32 emergency medical services apparatus or equipment
33 within the state or outside the territorial
34 jurisdiction and boundary limits of this state,
35 provide housing for such apparatus and equipment,
36 provide emergency medical service and facilities, and
37 may certify for levy an annual tax as provided in
38 section 357F.8. The trustees may purchase material,
39 employ emergency medical service and other personnel,
40 and may perform all other acts necessary to properly
41 maintain and operate the district. The trustees may
42 contract with any city or county or public or private
43 agency under chapter 28E for the purpose of providing
44 emergency medical services under this chapter. The
45 trustees are allowed necessary expenses in the
46 discharge of their duties, but they shall not receive
47 a salary.

48 Sec. ____ . NEW SECTION. 357F.11 BONDS IN
49 ANTICIPATION OF REVENUE.

50 A district may anticipate the collection of taxes

S-5906

S-5906

Page 4

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

12 Sec. ____ . NEW SECTION. 357F.12 DISSOLUTION OF
13 DISTRICT.

14 Upon petition of thirty-five percent of the
15 resident eligible electors, the board may dissolve a
16 district and dispose of any remaining property, the
17 proceeds of which shall first be applied against
18 outstanding obligations and any balance shall be
19 applied to tax credit of property owners of the
20 district. However, if the district is annexed, the
21 board of supervisors may transfer the remaining
22 property and balance to the city which annexed the
23 territory. The board shall continue to levy a tax
24 after dissolution of a district, of not to exceed
25 twenty-seven cents per thousand dollars of assessed
26 value on all the taxable property of the district,
27 until all outstanding obligations of the district are
28 paid.

29 Sec. ____ . NEW SECTION. 357F.13 INCORPORATION OF
30 DISTRICT LAND.

31 If part of a district is incorporated by a city and
32 there are outstanding indebtedness obligations against
33 the district, the city shall pay the outstanding
34 obligations against the part of the district which is
35 incorporated by the city.

36 Sec. ____ . NEW SECTION. 357F.14 ADDING PROPERTY
37 TO DISTRICT.

38 The owner of any property in an unincorporated area
39 contiguous to the boundaries of an established
40 district may petition the board to be included in the
41 district. Upon receipt of the petition, the board
42 shall submit the request to a competent disinterested
43 civil engineer to investigate the feasibility of
44 adding the additional territory and to make a report
45 to the board. If the board agrees that the property
46 should be added to the district, the tax levy for the
47 next year shall be applied to the property and on the
48 first day of the next fiscal year the property shall
49 become a part of the district. If the district lies
50 in more than one county the joint action of the boards

S-5906

-4-

S-5906

Page 5

1 involved is required to add additional territory.

2 Sec. ____ . NEW SECTION. 357F.15 DETERMINATION OF
3 FEE.

4 1. The owner of any property joining an
5 established district shall pay to the trustees of the
6 district an initial fee to be computed as follows:

7 a. The trustees shall first determine fair market
8 value of all property and improvements owned by the
9 district, less any indebtedness.

10 b. The board shall then determine the assessed
11 value of all property in the district which is not
12 assessed as agricultural land. This shall be divided
13 into the value determined in paragraph "a".

14 c. The board shall determine the assessed value of
15 the property of each landowner joining the established
16 district which is not assessed as agricultural land.

17 d. The result obtained in paragraph "b" shall be
18 multiplied by the result obtained in paragraph "c".
19 The result shall be the initial fee to be charged each
20 landowner.

21 2. The initial fees paid to the trustees shall be
22 used to help defray the cost and maintenance of the
23 district's emergency medical services."

24 2. Page 4, by striking lines 6 through 8 and
25 inserting the following:

26 "1. A county board of supervisors may offer for
27 voter approval any of".

28 3. Page 4, line 20, by inserting after the word
29 "question." the following: "However, the tax or
30 combination of taxes specified in subsection 1 shall
31 not be imposed on property within or on residents of a
32 benefited emergency medical services district under
33 chapter 357F."

34 4. Page 4, by inserting after line 35 the
35 following:

36 "Before a county imposes an income surtax as
37 specified in subsection 1, paragraph "a", a benefited
38 emergency medical services district in the county
39 shall be dissolved, and the county shall be liable for
40 the outstanding obligations of the benefited district.
41 If the benefited district extends into more than one
42 county, the county imposing the income surtax shall be
43 liable for only that portion of the obligations
44 relating to the portion of the benefited district in
45 the county."

46 5. Page 4, line 45, by inserting after the word
47 "surtax" the following: "as provided in section
48 422C.1".

49 6. Page 4, line 48, by inserting after the word
50 "year." the following: "However, the cumulative total

S-5906

-5-

S-5906

Page 6

1 of the percents of income surtax imposed on any
2 taxpayer in the county shall not exceed twenty
3 percent."

4 7. By striking page 7, line 6, through page 10,
5 line 40.

6 8. Page 10, lines 44 and 45, by striking the
7 words "imposing a surcharge on certain motor vehicle
8 violations,".

9 9. By renumbering, relettering, or redesignating
10 and correcting internal references as necessary.

RECEIVED FROM THE HOUSE

S-5906 FILED APRIL 29, 1992

Senate announced 4/29/92

HOUSE FILE 2400

AN ACT

RELATING TO THE FUNDING FOR EMERGENCY MEDICAL SERVICES,
AUTHORIZING A COUNTY TO IMPOSE A LOCAL OPTION TAX OR
COMBINATION OF TAXES TO PROVIDE LOCAL FUNDING, AND
AUTHORIZING THE ESTABLISHMENT OF BENEFITED EMERGENCY
MEDICAL SERVICES DISTRICTS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Section 298.14, unnumbered paragraph 1, Code 1991, is amended to read as follows:

For each fiscal year, the cumulative total of the percents of surtax approved by the board of directors of a school district and collected by the department of revenue and finance under sections 257.21, 257.29, 279.54, and 298.2, and the enrichment surtax under section 442.15, Code 1989, and an income surtax collected by a political subdivision under chapter 422C, shall not exceed twenty percent.

Sec. 2. NEW SECTION. 357F.1 DEFINITIONS.

As used in this chapter, unless the context otherwise requires:

1. "District" means a benefited emergency medical services district.
2. "Board" means the board of supervisors of a county.
3. "Trustee" means a trustee of a district.

Sec. 3. NEW SECTION. 357F.2 PETITION FOR PUBLIC HEARING.

1. The board shall, on the petition of twenty-five percent of the resident property owners in a proposed district if the assessed valuation of the property owned by the petitioners represents at least twenty-five percent of the total assessed value of the proposed district, hold a public hearing concerning the establishment of a proposed district. The petition shall include a statement containing the following information:

- a. The need for emergency medical services.

- b. The district to be served.
- c. The approximate number of families in the district.
- d. The proposed personnel, equipment, and facilities to provide the emergency medical services.

2. The board of supervisors may require a bond of the petitioners conditioned for the payment of all costs and expenses incurred in the proceedings in case the district is not established.

Sec. 4. NEW SECTION. 357F.3 LIMITATION ON AREA.

A district may include all or parts of the unincorporated areas of one township and any unincorporated areas of adjoining townships or parts of adjoining townships, but shall not include property assessed as agricultural land, or centrally assessed property.

Sec. 5. NEW SECTION. 357F.4 TIME OF HEARING.

The public hearing required in section 357F.2 shall be held within thirty days of the presentation of the petition. Notice of hearing shall be given by publication in two successive issues of any paper of general circulation within the district. The last publication shall be not less than one week before the proposed hearing.

Sec. 6. NEW SECTION. 357F.5 ACTION BY BOARD.

After, and within ten days of, the hearing, the board shall either establish the district by resolution or disallow the petition.

Sec. 7. NEW SECTION. 357F.6 ENGINEER.

1. When the board establishes a district, the board shall appoint a competent disinterested civil engineer, who shall prepare a preliminary plat showing:

- a. The proper design in general outline of the district.
- b. The lots and parcels of land within the proposed district as they appear on the county auditor's plat books with the names of the owners.
- c. The assessed valuation of the lots and parcels.

2. The compensation of the engineer on the preliminary investigation shall be determined by the board. The engineer shall file a report with the county auditor within thirty days

of appointment. The board may extend the time upon good cause shown.

Sec. 8. NEW SECTION. 357F.7 HEARING ON ENGINEER'S REPORT.

After the engineer's report is filed, the board shall give notice as provided in section 357F.4, of a public hearing to be held concerning the engineer's preliminary plat.

Sec. 9. NEW SECTION. 357F.8 ELECTION ON PROPOSED LEVY.

When a preliminary plat has been approved by the board, an election shall be held within the district within sixty days to approve or disapprove the levy of a tax of not more than one dollar per thousand dollars of assessed value on all the taxable property within the district and to choose candidates for the offices of trustees of the district. The ballot shall set out the reason for the tax and the amount needed. The tax shall be set to raise only the amount needed. Notice of the election, including the time and place of holding the election, shall be given as provided in section 357F.4. The vote shall be by ballot which shall state clearly the proposition to be voted upon and any qualified elector residing within the district at the time of the election may vote. It is not mandatory for the county commissioner of elections to conduct elections held pursuant to this chapter, but the elections shall be conducted in accordance with chapter 49 where not in conflict with this chapter. Judges shall be appointed to serve without pay by the board from among the qualified electors of the district to be in charge of the election. The proposition is approved if sixty percent of those voting on the proposition vote in favor of it.

Sec. 10. NEW SECTION. 357F.9 TRUSTEES -- TERM AND QUALIFICATION.

At the election, the names of up to three candidates for trustee shall be written in by the voters on blank ballots without formal nomination and the board shall appoint three from among the five receiving the highest number of votes as trustees for the district. One trustee shall be appointed to serve for one year, one for two years, and one for three

years. The trustees and their successors must be residents of the district and shall give bond in the amount required by the board, the premium of which shall be paid by the district. Vacancies shall be filled by election, but if there are no candidates for a trustee office, the vacancy may be filled by appointment by the board. The term of succeeding trustees shall be three years.

Sec. 11. NEW SECTION. 357F.10 TRUSTEES' POWERS.

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

Sec. 12. NEW SECTION. 357F.11 BONDS IN ANTICIPATION OF REVENUE.

A district may anticipate the collection of taxes by the levy authorized in this chapter, and to carry out the purposes of this chapter may issue bonds payable in not more than ten equal installments with the rate of interest not exceeding that permitted by chapter 74A. An indebtedness shall not be incurred under this chapter until authorized by an election. The election shall be held and notice given in the same manner as provided in section 357F.8, and the same sixty percent vote shall be necessary to authorize indebtedness. Both propositions may be submitted to the voters at the same election.

Sec. 13. NEW SECTION. 357F.12 DISSOLUTION OF DISTRICT.

Upon petition of thirty-five percent of the resident eligible electors, the board may dissolve a district and dispose of any remaining property, the proceeds of which shall first be applied against outstanding obligations and any balance shall be applied to tax credit of property owners of the district. However, if the district is annexed, the board of supervisors may transfer the remaining property and balance to the city which annexed the territory. The board shall continue to levy a tax after dissolution of a district, of not to exceed twenty-seven cents per thousand dollars of assessed value on all the taxable property of the district, until all outstanding obligations of the district are paid.

Sec. 14. NEW SECTION. 357F.13 INCORPORATION OF DISTRICT LAND.

If part of a district is incorporated by a city and there are outstanding indebtedness obligations against the district, the city shall pay the outstanding obligations against the part of the district which is incorporated by the city.

Sec. 15. NEW SECTION. 357F.14 ADDING PROPERTY TO DISTRICT.

The owner of any property in an unincorporated area contiguous to the boundaries of an established district may petition the board to be included in the district. Upon receipt of the petition, the board shall submit the request to a competent disinterested civil engineer to investigate the feasibility of adding the additional territory and to make a report to the board. If the board agrees that the property should be added to the district, the tax levy for the next year shall be applied to the property and on the first day of the next fiscal year the property shall become a part of the district. If the district lies in more than one county the joint action of the boards involved is required to add additional territory.

Sec. 16. NEW SECTION. 357F.15 DETERMINATION OF FEE.

1. The owner of any property joining an established district shall pay to the trustees of the district an initial fee to be computed as follows:

a. The trustees shall first determine fair market value of all property and improvements owned by the district, less any indebtedness.

b. The board shall then determine the assessed value of all property in the district which is not assessed as agricultural land. This shall be divided into the value determined in paragraph "a".

c. The board shall determine the assessed value of the property of each landowner joining the established district which is not assessed as agricultural land.

d. The result obtained in paragraph "b" shall be multiplied by the result obtained in paragraph "c". The result shall be the initial fee to be charged each landowner.

2. The initial fees paid to the trustees shall be used to help defray the cost and maintenance of the district's emergency medical services.

Sec. 17. NEW SECTION. 422C.1 AUTHORIZATION -- ELECTION -- IMPOSITION AND REPEAL -- USE OF REVENUES.

1. A county board of supervisors may offer for voter approval any of the following taxes or a combination of the following taxes:

- a. Local option income surtax.
- b. An ad valorem property tax.

Revenues generated from these taxes shall be used for emergency medical services as provided in section 422C.6.

2. The taxes for emergency medical services shall only be imposed after an election at which a majority of those voting on the question of imposing the tax or combination of taxes specified in subsection 1, paragraph "a" or "b" 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 state 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 a majority of those voting on the question approve the imposition of the tax or combination of taxes, the tax or combination of taxes shall be imposed as follows:

a. A local option income surtax shall be imposed for tax years beginning on or after January 1 of the fiscal year in which the favorable election was held.

b. An ad valorem property tax shall be imposed for the fiscal year in which the election was held.

Before a county imposes an income surtax as specified in subsection 1, paragraph "a", 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.

3. 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 422C.6 and shall be used as provided in that section.

4. Any tax or combination of taxes imposed shall be for a maximum period of five years.

Sec. 16. NEW SECTION. 422C.2 LOCAL INCOME SURTAX.

A county may impose by ordinance a local income surtax as provided in section 422C.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 shall be set out 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 credits allowed in sections 422.11A, 422.11B, 422.11C, 422.12, and 422.12B.

Sec. 19. NEW SECTION. 422C.3 ADMINISTRATION.

A local income surtax shall be imposed January 1 of the fiscal year in which the favorable election was held for tax years beginning on or after January 1, and is repealed as provided in section 422C.1, subsection 4, as of December 31 for tax years beginning after December 31.

The director of revenue and finance 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.

An ordinance imposing a local income surtax shall adopt by reference the applicable provisions of the appropriate sections of chapter 422, division 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 to 422.31, 422.68, 422.70, and 422.72 to 422.75. Local officials shall confer with the director of revenue and finance 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.

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 office of the treasurer of state. 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.

Sec. 20. NEW SECTION. 422C.4 PAYMENT TO LOCAL GOVERNMENT -
- USE OF RECEIPTS.

1. On or before December 15, the director of revenue and finance 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 422C.6.

Sec. 21. NEW SECTION. 422C.5 PROPERTY TAX LEVY.

A county may levy an emergency medical services tax at the rate set by the board of supervisors and approved at the election as provided in section 422C.1, on all taxable property in the county for fiscal years beginning with the fiscal year in which the favorable election was held. The reason for imposing the tax and the amount needed shall be set out on the ballot. The rate shall be set so as to raise only the amount needed. The levy is repealed for subsequent fiscal years as provided in section 422C.1, subsection 4.

Sec. 22. NEW SECTION. 422C.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.

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 Iowa department of public health.
- 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.

ROBERT C. ARNOULD
Speaker of the House

MICHAEL E. GRONSTAL
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 2400, Seventy-fourth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House

Approved May 28, 1992

TERRY E. BRANSTAD
Governor