

FEB 26 2003

STATE GOVERNMENT

HOUSE FILE 302
BY HUSER

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing for a length of service award program for
2 volunteer fire fighters.

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

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HF 302

1 Section 1. Section 100B.2, Code 2003, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 9. Establish a length of service award
4 program for volunteer fire fighters pursuant to the
5 requirements of section 100B.12.

6 Sec. 2. NEW SECTION. 100B.12 LENGTH OF SERVICE AWARD
7 PROGRAM.

8 The state fire service and emergency response council
9 shall, in consultation with the department of personnel,
10 establish a length of service award program for volunteer fire
11 fighters as defined in section 85.61. The program shall
12 provide length of service awards, as described in section
13 457(e)(11) of the Internal Revenue Code, to volunteer fire
14 fighters of a fire department of a municipality, township, or
15 benefited fire district that elects to participate in the
16 program. The program shall be designed as a defined
17 contribution pension plan, consistent, to the extent possible,
18 with the requirements of section 509A.12, requiring mandatory
19 employer contributions from a participating municipality,
20 township, or benefited fire district. The program shall be
21 designed to treat awards from the program as a tax-deferred
22 benefit under the Internal Revenue Code. The council shall
23 adopt rules providing for minimum contribution requirements,
24 eligibility requirements for participation by volunteer fire
25 fighters, and such other rules as deemed necessary to operate
26 the program.

27

EXPLANATION

28 This bill requires the state fire service and emergency
29 response council, in consultation with the department of
30 personnel, to establish a length of service award program for
31 volunteer fire fighters. The program shall be designed as a
32 defined contribution pension plan consistent with the
33 requirements for a deferred compensation program for
34 governmental employees as provided by Code section 509A.12.
35 The program shall provide for a minimum contribution to the

1 plan from a participating municipality, township, or benefited
2 fire district but participation in the plan by such an entity
3 is optional. The council is also required to adopt rules
4 governing minimum contribution requirements, eligibility
5 requirements for participation by volunteer fire fighters, and
6 such other rules as deemed necessary to operate the program.

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