SENATE FILE 2278 BY COMMITTEE ON STATE GOVERNMENT

(SUCCESSOR TO SF 2204)

## A BILL FOR

- 1 An Act establishing a public safety training and equipment
- 2 trust fund and providing for appropriations of moneys in the
- 3 fund.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 80B.11F Public safety training and 2 equipment trust fund.

1. A public safety training and equipment trust fund is 3 4 created in the state treasury under the control of the council. 5 2. The trust fund shall consist of moneys deposited in 6 the fund pursuant to section 432.1, subsection 7, and any 7 other devise, gift, bequest, donation, federal or other grant, 8 reimbursement, repayment, judgment, transfer, payment, or 9 appropriation from any source intended to be used for the 10 purposes of the trust fund. Of the moneys deposited in the 11 trust fund, an amount equal to ten percent of the moneys 12 deposited, or such lesser amount as determined by the council, 13 shall be allocated to a capital projects account for the 14 purposes of facility needs of the academy.

Moneys credited to the trust fund are not subject to 15 3. 16 section 8.33 and shall not be transferred, used, obligated, 17 appropriated, or otherwise encumbered except as provided 18 in this section and for succeeding fiscal years shall 19 remain available for expenditure for purposes of the fund. 20 Notwithstanding section 12C.7, subsection 2, interest or 21 earnings on moneys deposited in the trust fund shall be 22 credited to the trust fund.

23 4. a. Moneys in the trust fund are appropriated to the 24 council and shall be expended upon a majority vote of the 25 council membership and used for training costs at the academy 26 incurred by a political subdivision of the state and for law 27 enforcement personnel equipment costs, excluding vehicles, 28 incurred by a political subdivision of the state. It is the 29 intent of the general assembly that all training costs incurred 30 by a political subdivision be reimbursed from moneys in the 31 trust fund and that such remaining moneys in the trust fund, 32 less such amount needed for cash flow purposes of the trust 33 fund, be used to reimburse law enforcement personnel equipment 34 costs in such manner as the council shall determine. 35

b. Moneys in the capital projects account of the trust fund

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1 are appropriated to the council and shall be expended upon a
2 majority vote of the council membership and used for facility
3 needs of the academy.

4 Sec. 2. Section 432.1, Code 2011, is amended by adding the 5 following new subsection:

6 <u>NEW SUBSECTION</u>. 7. Of the amount of premium tax receipts 7 collected pursuant to subsection 3 for the 2014 and subsequent 8 calendar years and deposited in the general fund of the state, 9 the department of revenue shall transfer thirty percent of such 10 amount to the public safety training and equipment trust fund 11 created in section 80B.11F.

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## EXPLANATION

13 This bill establishes a public safety training and equipment 14 trust fund under the control of the Iowa law enforcement 15 academy council. The trust fund shall consist of moneys 16 deposited in the fund from premium tax receipts as provided by 17 the bill. Of the moneys deposited in the fund, 10 percent, 18 or such lesser amount as determined by the council, shall be 19 allocated to a capital projects account of the trust fund and 20 shall be used for facility needs of the Iowa law enforcement 21 academy. The remaining moneys deposited in the fund shall be 22 used for training costs at the academy and for law enforcement 23 personnel equipment costs, excluding vehicles, all incurred 24 by a political subdivision of the state. The bill provides 25 that it is the intent of the general assembly that training 26 costs incurred by a political subdivision be fully reimbursed 27 from moneys in the fund and that the remaining moneys in the 28 fund, less an amount needed for cash flow purposes, be used to 29 reimburse law enforcement personnel equipment costs. Moneys 30 in the fund shall not revert to the general fund of the state, 31 and interest and earnings on moneys in the fund shall remain 32 in the fund.

33 Code section 432.1, concerning tax on gross insurance 34 premiums, is amended to provide that thirty percent of the 35 moneys collected from premium tax receipts on insurance

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1 policies, other than life insurance policies, shall be
2 transferred to the public safety training and equipment trust
3 fund created by the bill beginning with premium tax receipts
4 received during calendar year 2014. Moneys deposited in the
5 trust fund are appropriated to the law enforcement academy
6 council for expenditure as provided in the bill.

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