

House File 2260 - Introduced

HOUSE FILE 2260

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A BILL FOR

1 An Act relating to emergency services by increasing the tax
2 credit amount for volunteer fire fighter and emergency
3 medical services personnel, by increasing reimbursement of
4 emergency medical services under the Medicaid program, and
5 including retroactive applicability provisions.

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

1 Section 1. Section 422.12, subsection 2, paragraph c,
2 subparagraph (1), unnumbered paragraph 1, Code 2014, is amended
3 to read as follows:

4 A volunteer fire fighter and volunteer emergency medical
5 services personnel credit equal to fifty one hundred dollars
6 to compensate the taxpayer for the voluntary services if the
7 volunteer served for the entire tax year.

8 Sec. 2. 2013 Iowa Acts, chapter 138, section 159, subsection
9 1, paragraph q, is amended to read as follows:

10 q. For the fiscal year beginning July 1, 2014, the
11 reimbursement rate for emergency medical service providers
12 shall be increased by 10 percent over the ~~rate~~ rates in effect
13 on June 30, 2014.

14 Sec. 3. RETROACTIVE APPLICABILITY. The section of this Act
15 amending section 422.12 applies retroactively to January 1,
16 2014, for tax years beginning on or after that date.

17 EXPLANATION

18 The inclusion of this explanation does not constitute agreement with
19 the explanation's substance by the members of the general assembly.

20 This bill relates to emergency services.

21 The bill increases from \$50 to \$100 the amount of the
22 volunteer fire fighter and volunteer emergency medical services
23 personnel tax credit available against the state individual
24 income tax. This provision applies retroactively to January 1,
25 2014, for tax years beginning on or after that date.

26 For the fiscal year beginning July 1, 2014, the bill requires
27 the reimbursement rate for emergency medical service providers
28 under the Medicaid program to be increased by 10 percent over
29 the rates in effect on June 30, 2014.