

House File 2256 - Introduced

HOUSE FILE 2256

BY GASSMAN

A BILL FOR

1 An Act relating to continuing education for certified advanced
2 emergency medical technicians and creating a certified
3 advanced emergency medical technician continuing education
4 tax credit.

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

1 Section 1. Section 147A.6, Code 2016, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 3. The department shall allow a certified
4 advanced emergency medical technician to complete all required
5 continuing medical education courses through an internet site.

6 Sec. 2. NEW SECTION. **147A.6A Certified advanced emergency
7 medical technician continuing education tax credit.**

8 1. A certified advanced emergency medical technician
9 continuing education tax credit is allowed under this section
10 against the taxes imposed in chapter 422, division II, as
11 provided in section 422.10A.

12 2. The tax credit shall not exceed two hundred dollars for
13 the tax year that the tax credit is claimed.

14 3. In order to be eligible to claim a certified advanced
15 emergency medical technician continuing education tax credit,
16 the taxpayer must apply to the department for a tax credit
17 certificate. The taxpayer shall include with the application
18 proof of satisfactory completion of one or more continuing
19 education programs for certified advanced emergency medical
20 technicians and any other information the department requires
21 by rule.

22 4. *a.* To claim a tax credit under this section, a taxpayer
23 shall include one or more tax credit certificates issued by the
24 department pursuant to this section with the taxpayer's tax
25 return.

26 *b.* The tax credit certificate shall contain the taxpayer's
27 name, address, tax identification number, the amount of the
28 credit, the name of the eligible taxpayer, and any other
29 information required by the department of revenue.

30 *c.* The tax credit certificate, unless rescinded by the
31 department, shall be accepted by the department of revenue as
32 payment for taxes imposed in chapter 422, division II, subject
33 to any conditions or restrictions placed by the department
34 or the department of revenue upon the face of the tax credit
35 certificate and subject to the limitations of the tax credit.

1 5. The department shall adopt all rules necessary to
2 administer this section.

3 Sec. 3. NEW SECTION. **422.10A Certified advanced emergency**
4 **medical technician continuing education tax credit.**

5 The taxes imposed under this division, less the credits
6 allowed under section 422.12, shall be reduced by a certified
7 advanced emergency medical technician continuing education tax
8 credit as allowed under section 147A.6A.

9 EXPLANATION

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

12 This bill requires the department of public health to allow
13 certified advanced emergency medical technicians to complete
14 all required continuing education courses through an internet
15 site. The bill also creates a certified advanced emergency
16 medical technician continuing education tax credit, allowing
17 certified advanced emergency medical technicians to claim up to
18 \$200 for the tax year in which the credit is claimed. In order
19 to be eligible to claim a certified advanced emergency medical
20 technician continuing education tax credit, the taxpayer must
21 apply to the department for a tax credit certificate. The
22 application shall include proof of satisfactory completion
23 of one or more continuing education programs for certified
24 advanced emergency medical technicians and any other
25 information required by the department of public health by
26 rule. The taxpayer must submit a tax credit certificate with
27 the taxpayer's tax return to claim the credit. The department
28 shall adopt rules necessary to administer the tax credit.