

House File 55 - Introduced

HOUSE FILE 55

BY SALMON

A BILL FOR

1 An Act permitting a tax refund for fuel used to provide
2 emergency medical services by certain privately owned
3 entities.

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

1 Section 1. Section 452A.17, subsection 1, paragraph a, Code
2 2015, is amended by adding the following new subparagraph:
3 NEW SUBPARAGRAPH. (11) Fuel used in a motor vehicle,
4 aircraft, or watercraft used to provide emergency medical
5 services as defined in section 147A.1, subsection 5, and owned
6 or exclusively operated by a privately owned entity authorized
7 to provide emergency medical services under section 147A.5.

8 EXPLANATION

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

11 This bill allows a privately owned entity authorized by
12 the department of public health to provide emergency medical
13 services to receive a refund for motor fuel and special
14 fuel taxes paid on fuel used to provide emergency medical
15 services in a motor vehicle, aircraft, or watercraft owned or
16 exclusively operated by the entity.