

House Study Bill 509 - Introduced

HOUSE FILE _____

BY (PROPOSED COMMITTEE ON
STATE GOVERNMENT BILL BY
CHAIRPERSON KAUFMANN)

A BILL FOR

1 An Act relating to county emergency medical services by
2 modifying provisions relating to the duration of authority
3 for optional taxes for emergency medical services.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422D.1, subsection 4, Code 2020, is
2 amended by striking the subsection and inserting in lieu
3 thereof the following:

4 4. Discontinuance of the authority to impose a tax under
5 this chapter shall be by petition and election. Upon receipt
6 of a valid petition as provided in section 331.306, the
7 board of supervisors shall direct the county commissioner of
8 elections to submit to the voters of the county the question
9 of whether to discontinue the authority to impose one or more
10 of the taxes under this chapter. If a majority of those voting
11 on the question of discontinuance of the board's authority
12 to impose the tax favors discontinuance, the board shall not
13 impose the property tax for any fiscal year beginning after the
14 election approving the discontinuance and shall not impose the
15 income surtax for any tax year beginning after the election
16 approving the discontinuance unless imposition is subsequently
17 again authorized at election.

18 Sec. 2. Section 422D.3, subsection 1, Code 2020, is amended
19 to read as follows:

20 1. A local income surtax shall be imposed January 1 of the
21 fiscal year in which the favorable election was held for tax
22 years beginning on or after January 1, and is may be repealed
23 as provided in section 422D.1, subsection 4, ~~as of December 31~~
24 ~~for tax years beginning after December 31~~.

25 Sec. 3. Section 422D.5, Code 2020, is amended to read as
26 follows:

27 **422D.5 Property tax levy.**

28 A county may levy an emergency medical services tax at
29 the rate set by the board of supervisors and approved at the
30 election as provided in section 422D.1, on all taxable property
31 in the county for fiscal years beginning with the fiscal year
32 in which the favorable election was held. The reason for
33 imposing the tax and the amount needed shall be set out on the
34 ballot. The rate shall be set so as to raise only the amount
35 needed. The levy is may be repealed ~~for subsequent fiscal~~

1 ~~years~~ as provided in section 422D.1, subsection 4.

2 Sec. 4. IMPLEMENTATION. This Act shall not affect the
3 imposition and collection of taxes under chapter 422D in effect
4 on July 1, 2020, and such taxes shall continue to be imposed
5 and administered until the period of authority to impose such
6 taxes in effect immediately prior to July 1, 2020, expires.

7 EXPLANATION

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

10 Code chapter 422D authorizes counties to impose a property
11 tax levy, an income surtax, or a combination of both taxes
12 within the county, excluding those areas within a benefited
13 emergency medical services district under Code chapter 357F,
14 to be used for emergency medical services, if the taxes are
15 approved at election. Code chapter 422D currently provides
16 that imposition of the taxes or combination of taxes is for a
17 maximum period of five years. This bill removes the five-year
18 limitation and provides that discontinuance of the county's
19 authority to impose the taxes is required to be by petition of
20 eligible electors and election. The bill also specifies that
21 a county may not impose the taxes for any fiscal year or tax
22 year, as applicable, beginning after the election approving the
23 discontinuance of authority unless subsequently again approved
24 at election.

25 The bill does not affect the imposition and collection
26 of taxes under Code chapter 422D in effect on July 1, 2020,
27 and such taxes shall continue to be imposed and administered
28 until the period of authority to impose such taxes in effect
29 immediately prior to July 1, 2020, expires.