

House Study Bill 631 - 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 optional taxes for
- 3 emergency medical services.
- 4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 422D.1, subsection 1, paragraph a,
2 unnumbered paragraph 1, Code 2020, is amended to read as
3 follows:

4 A Upon adoption of a resolution declaring emergency medical
5 services to be an essential county service under subsection
6 1A, approval at election under subsection 2, and subject to
7 the limitations of this chapter, a county board of supervisors
8 may offer for voter approval any of the following taxes or a
9 combination of the following taxes:

10 Sec. 2. Section 422D.1, Code 2020, is amended by adding the
11 following new subsection:

12 NEW SUBSECTION. 1A. a. An election under subsection
13 2 shall only occur after the board of supervisors adopts a
14 resolution declaring emergency medical services to be an
15 essential service within the county. To be effective, the
16 resolution declaring emergency medical services to be an
17 essential service shall be considered and voted on for approval
18 at two meetings of the board prior to the meeting at which it is
19 to be finally approved by a majority of the board by recorded
20 vote, as defined in section 331.101. Notice of the first
21 meeting of the board at which the resolution is considered and
22 voted on shall be published not less than sixty days prior to
23 the date of the meeting in one or more newspapers that meet the
24 requirements of section 618.14. The requirements for approval
25 of the resolution or approval of the imposition of a tax under
26 this chapter shall not be suspended or waived by the board.

27 b. Each county for which a resolution has been adopted
28 under this subsection shall coordinate efforts between
29 the county emergency management coordinator and the local
30 emergency medical services agencies to establish a county
31 emergency medical services system advisory council to assist
32 in researching and assessing the service needs of the county
33 and guiding implementation of services in the county within
34 a council structure and in the manner provided in the most
35 recently updated Iowa emergency medical services system

1 standards published by the department of public health as of
2 the effective date of this Act.

3 Sec. 3. Section 422D.1, subsection 2, paragraph a,
4 unnumbered paragraph 1, Code 2020, is amended to read as
5 follows:

6 The taxes for emergency medical services shall only be
7 imposed after adoption of the resolution under subsection 1A
8 and an election at which a majority of those voting on the
9 question of imposing the tax or combination of taxes specified
10 in subsection 1, paragraph "a", subparagraph (1) or (2), vote
11 in favor of the question. However, the tax or combination
12 of taxes specified in subsection 1 shall not be imposed on
13 property within or on residents of a benefited emergency
14 medical services district under chapter 357F. The question of
15 imposing the tax or combination of the taxes may be submitted
16 at the regular city election, a special election, or the
17 general election. Notice of the question shall be provided by
18 publication at least sixty days before the time of the election
19 and shall identify the tax or combination of taxes and the rate
20 or rates, as applicable. If a majority of those voting on the
21 question approve the imposition of the tax or combination of
22 taxes, the tax or combination of taxes shall be imposed as
23 follows:

24 Sec. 4. Section 422D.1, subsection 4, Code 2020, is amended
25 by striking the subsection and inserting in lieu thereof the
26 following:

27 4. Discontinuance of the authority to impose a tax under
28 this chapter shall be by petition and election. Upon receipt
29 of a valid petition as provided in section 331.306, the
30 board of supervisors shall direct the county commissioner of
31 elections to submit to the voters of the county the question
32 of whether to discontinue the authority to impose one or more
33 of the taxes under this chapter. If a majority of those voting
34 on the question of discontinuance of the board's authority
35 to impose the tax favors discontinuance, the board shall not

1 impose the property tax for any fiscal year beginning after the
2 election approving the discontinuance and shall not impose the
3 income surtax for any tax year beginning after the election
4 approving the discontinuance unless imposition is subsequently
5 again authorized at election. Following discontinuance of the
6 authority to impose the taxes under this chapter, authority to
7 reimpose the taxes requires approval in accordance with this
8 section.

9 Sec. 5. Section 422D.3, subsection 1, Code 2020, is amended
10 to read as follows:

11 1. A local income surtax shall be imposed January 1 of the
12 fiscal year in which the favorable election was held for tax
13 years beginning on or after January 1, and is may be repealed
14 as provided in [section 422D.1, subsection 4](#), ~~as of December 31~~
15 ~~for tax years beginning after December 31~~.

16 Sec. 6. Section 422D.5, Code 2020, is amended to read as
17 follows:

18 **422D.5 Property tax levy.**

19 A county may levy an emergency medical services tax at
20 the rate set by the board of supervisors and approved at the
21 election as provided in section 422D.1, on all taxable property
22 in the county for fiscal years beginning with the fiscal year
23 in which the favorable election was held. The reason for
24 imposing the tax and the amount needed shall be set out on the
25 ballot. The rate shall be set so as to raise only the amount
26 needed. The levy is may be repealed ~~for subsequent fiscal~~
27 ~~years~~ as provided in [section 422D.1, subsection 4](#).

28 Sec. 7. Section 422D.6, Code 2020, is amended to read as
29 follows:

30 **422D.6 Emergency medical services trust fund.**

31 1. A county authorized to impose a tax under [this chapter](#)
32 shall establish an emergency medical services trust fund
33 into which revenues received from the taxes imposed shall be
34 deposited. Moneys in the trust fund shall be used for any
35 operational cost of providing emergency medical services. In

1 addition, moneys in the fund may be used for the purpose of
2 matching federal or state funds for education and training
3 related to emergency medical services. Moneys remaining in the
4 fund following discontinuance of the authority to impose the
5 taxes as provided in section 422D.1, subsection 4, shall remain
6 in the fund and may be expended for the purposes specified in
7 this section.

8 2. A county may enter into **chapter 28E** agreements ~~with other~~
9 ~~counties~~ in order to ensure adequate coverage of the county's
10 service area.

11 3. ~~Costs which are eligible for emergency medical services~~
12 ~~trust fund expenditures include, but are not limited to:~~

13 ~~a. Defibrillators.~~

14 ~~b. Nondisposable essential ambulance equipment, as defined~~
15 ~~by rule by the Iowa department of public health.~~

16 ~~c. Communications pagers, radios, and base repeaters.~~

17 ~~d. Training in the use of emergency medical services~~
18 ~~equipment.~~

19 ~~e. Vehicles including, but not limited to, ambulances,~~
20 ~~fire apparatus, boats, rescue/first response vehicles, and~~
21 ~~snowmobiles.~~

22 ~~f. Automotive parts.~~

23 ~~g. Buildings.~~

24 ~~h. Land.~~

25 Sec. 8. IMPLEMENTATION. This Act shall not affect the
26 imposition and collection of taxes under chapter 422D in effect
27 on July 1, 2020, and such taxes shall continue to be imposed
28 and administered until the period of authority to impose such
29 taxes in effect immediately prior to July 1, 2020, expires.

30 EXPLANATION

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

33 Code chapter 422D authorizes counties to impose a property
34 tax levy, an income surtax, or a combination of both taxes
35 within the county, excluding those areas within a benefited

1 emergency medical services district under Code chapter 357F,
2 to be used for emergency medical services, if the taxes are
3 approved at election.

4 This bill establishes an additional requirement for counties
5 prior to receiving authority to impose the property tax levy
6 and income surtax. Under the bill, an election to approve the
7 imposition of the taxes shall only occur after the board of
8 supervisors adopts a resolution declaring emergency medical
9 services to be an essential service within the county. The
10 bill establishes the procedural requirement for adoption of the
11 resolution and provides that the requirements for approval of
12 the resolution or approval of the imposition of a tax shall not
13 be suspended or waived by the board. In addition, each county
14 for which such a resolution has been adopted shall coordinate
15 efforts between the county emergency management coordinator and
16 the local emergency medical services agencies to establish a
17 county emergency medical services system advisory council to
18 assist in researching and assessing the service needs of the
19 county and guiding implementation of services in the county
20 within a council structure and in the manner provided in the
21 most recently updated Iowa emergency medical services system
22 standards as of the effective date of the bill.

23 Code chapter 422D currently provides that imposition of the
24 taxes or combination of taxes is for a maximum period of five
25 years. The bill removes the five-year limitation and provides
26 that discontinuance of the county's authority to impose the
27 taxes is required to be by petition of eligible electors and
28 election. The bill also specifies that a county may not impose
29 the taxes for any fiscal year or tax year, as applicable,
30 beginning after the election approving the discontinuance of
31 authority unless subsequently again approved at election.
32 Following discontinuance of authority, authority to reimpose
33 the taxes requires approval in accordance with Code section
34 422D.1, as amended in the bill.

35 The bill also strikes the limitation that counties, when

1 entering into Code chapter 28E agreements to ensure adequate
2 coverage of the county's service area, may only enter into such
3 agreements with other counties.

4 The bill also modifies provisions governing the permissible
5 uses of tax revenues deposited into the county emergency
6 medical services trust fund by striking language enumerating
7 some eligible expenditures and instead specifies that moneys
8 in the trust fund shall be used for any operational cost of
9 providing emergency medical services.

10 The bill does not affect the imposition and collection
11 of taxes under Code chapter 422D in effect on July 1, 2020,
12 and such taxes shall continue to be imposed and administered
13 until the period of authority to impose such taxes in effect
14 immediately prior to July 1, 2020, expires.