

**House Study Bill 186 - Introduced**

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON HEIN)

**A BILL FOR**

1 An Act relating to funding emergency medical services by  
2 modifying provisions relating to city emergency medical  
3 services districts, benefited emergency medical services  
4 districts, and optional taxes for emergency medical  
5 services.

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

DIVISION I

EMERGENCY MEDICAL SERVICES DISTRICTS

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Section 1. Section 357F.8, Code 2021, is amended to read as follows:

**357F.8 Election on proposed levy and candidates for trustees.**

1. When a preliminary plat has been approved by the board, an election shall be held within the district within sixty days to approve or disapprove the levy of a an initial tax of not more than one dollar per thousand dollars of assessed value on all the taxable property within the district and to choose candidates for the offices of trustees of the district. The ballot shall set out the reason for the tax and the amount needed. The tax shall be set to raise only the amount needed. Notice of the election, including the time and place of holding the election, shall be given as provided in [section 357F.4](#). The vote shall be by ballot which shall state clearly the proposition to be voted upon and any registered voter residing within the district at the time of the election may vote. It is not mandatory for the county commissioner of elections to conduct elections held pursuant to [this chapter](#), but the elections shall be conducted in accordance with [chapter 49](#) where not in conflict with [this chapter](#). Judges shall be appointed to serve without pay by the board from among the registered voters of the district to be in charge of the election. The proposition is approved if sixty percent of those voting on the proposition vote in favor of it.

2. a. If the tax authorized under subsection 1 is insufficient to provide the services authorized under this chapter, the trustees may levy an additional annual tax, at a rate necessary to provide the authorized services, if such authority for an additional tax is approved at election held separately and after the election held under subsection 1.

b. By resolution, the trustees may submit to the registered voters of the district the proposition of levying the additional annual tax according to the election procedures

1 under subsection 1.

2 c. (1) After adoption of the resolution under paragraph  
3 "b", the board of trustees shall coordinate efforts with  
4 the local emergency medical services agencies to establish  
5 a district advisory council to assist in researching and  
6 assessing the service needs of the district and guiding  
7 implementation of services in the district within a council  
8 structure and in the manner provided in the most recently  
9 updated Iowa emergency medical services system standards.

10 (2) The advisory council established under subparagraph (1)  
11 shall recommend to the board of trustees an amount of funding  
12 to be specified on the ballot for the election held under this  
13 subsection 2 and shall annually assess and review the emergency  
14 medical services needs of the district and shall include the  
15 results of such review and assessment in an annual report  
16 filed with the board of trustees. The annual report shall be  
17 publicly available upon filing with the board of trustees.  
18 The board of trustees shall receive public comment regarding  
19 the report at one or more meetings of the board of trustees.  
20 Any meeting of the board of trustees at which public comment  
21 on the annual report is heard shall be at least fourteen days  
22 following the date the annual report is filed with the board  
23 of trustees.

24 d. The proposition is adopted if a majority of those  
25 voting on the proposition at the election approves it. If  
26 the proposition is approved at election, the trustees may  
27 impose the additional annual tax beginning with the fiscal  
28 year beginning July 1 following the election at which the  
29 proposition was approved. The proposition is not affected by a  
30 change in the boundaries of the district.

31 e. Discontinuance of the authority to impose an additional  
32 tax under this chapter shall be by petition and election.  
33 Upon petition of twenty-five percent of the resident eligible  
34 electors, the board shall submit to the voters of the district  
35 the question of whether to discontinue the authority to impose

1 the additional tax according to the election procedures under  
2 subsection 1. If a majority of those voting on the question  
3 of discontinuance of the trustees' authority to impose the  
4 tax favors discontinuance, the trustees shall not impose the  
5 additional tax for any fiscal year beginning after the election  
6 approving the discontinuance, unless imposition is subsequently  
7 again authorized at election. Following discontinuance of the  
8 authority to impose the additional tax, authority to reimpose  
9 the additional tax requires approval in accordance with this  
10 subsection.

11 Sec. 2. Section 357F.10, Code 2021, is amended to read as  
12 follows:

13 **357F.10 Trustees' powers.**

14 The trustees may purchase, own, rent, or maintain emergency  
15 medical services apparatus or equipment within the state or  
16 outside the territorial jurisdiction and boundary limits of  
17 this state, provide housing for such apparatus and equipment,  
18 provide emergency medical service and facilities, and may  
19 certify for levy ~~an annual tax~~ taxes as provided in section  
20 357F.8. The trustees may purchase material, employ emergency  
21 medical service and other personnel, and may perform all other  
22 acts necessary to properly maintain and operate the district.  
23 The trustees may contract with any city or county or public or  
24 private agency under [chapter 28E](#) for the purpose of providing  
25 emergency medical services under [this chapter](#). The trustees  
26 are allowed necessary expenses in the discharge of their  
27 duties, but they shall not receive a salary.

28 Sec. 3. Section 357F.11, Code 2021, is amended to read as  
29 follows:

30 **357F.11 Bonds in anticipation of revenue.**

31 A district may anticipate the collection of taxes ~~by the~~  
32 ~~levy~~ authorized in [this chapter](#), and to carry out the purposes  
33 of [this chapter](#) may issue bonds payable in not more than ten  
34 equal installments with the rate of interest not exceeding  
35 that permitted by [chapter 74A](#). An indebtedness shall not be

1 incurred under [this chapter](#) until authorized by an election.  
2 The election shall be held and notice given in the same  
3 manner as provided in [section 357F.8](#), and ~~the same~~ a sixty  
4 percent vote shall be necessary to authorize indebtedness.  
5 Both propositions may be submitted to the voters at the same  
6 election.

7 Sec. 4. Section 357G.8, Code 2021, is amended to read as  
8 follows:

9 **357G.8 Election on proposed levy and candidates for trustees.**

10 1. When a preliminary plat has been approved by the council,  
11 an election shall be held within the district within sixty  
12 days to approve or disapprove the levy of a an initial tax  
13 of not more than one dollar per thousand dollars of assessed  
14 value on all the taxable property within the district and  
15 to choose candidates for the offices of trustees of the  
16 district. The ballot shall set out the reason for the tax and  
17 the amount needed. The tax shall be set to raise only the  
18 amount needed. Notice of the election, including the time and  
19 place of holding the election, shall be given as provided in  
20 section 357G.4. The vote shall be by ballot which shall state  
21 clearly the proposition to be voted upon and any registered  
22 voter residing within the district at the time of the election  
23 may vote. It is not mandatory for the county commissioner of  
24 elections to conduct elections held pursuant to [this chapter](#),  
25 but the elections shall be conducted in accordance with chapter  
26 49 where not in conflict with [this chapter](#). Judges shall  
27 be appointed to serve without pay by the council from among  
28 the registered voters of the district to be in charge of the  
29 election. The proposition is approved if sixty percent of  
30 those voting on the proposition vote in favor of it.

31 2. a. If the tax authorized under subsection 1 is  
32 insufficient to provide the services authorized under this  
33 chapter, the trustees may levy an additional annual tax, at  
34 a rate necessary to provide the authorized services, if such  
35 authority for an additional tax is approved at election held

1 separately and after the election held under subsection 1.

2 b. By resolution, the trustees may submit to the registered  
3 voters of the district the proposition of levying the  
4 additional annual tax according to the election procedures  
5 under subsection 1.

6 c. (1) After adoption of the resolution under paragraph  
7 "b", the board of trustees shall coordinate efforts with  
8 the local emergency medical services agencies to establish  
9 a district advisory council to assist in researching and  
10 assessing the service needs of the district and guiding  
11 implementation of services in the district within a council  
12 structure and in the manner provided in the most recently  
13 updated Iowa emergency medical services system standards.

14 (2) The district advisory council established under  
15 subparagraph (1) shall recommend to the board of trustees  
16 an amount of funding to be specified on the ballot for the  
17 election held under this subsection 2 and shall annually assess  
18 and review the emergency medical services needs of the district  
19 and shall include the results of such review and assessment  
20 in an annual report filed with the board of trustees. The  
21 annual report shall be publicly available upon filing with the  
22 board of trustees. The board of trustees shall receive public  
23 comment regarding the report at one or more meetings of the  
24 board of trustees. Any meeting of the board of trustees at  
25 which public comment on the annual report is heard shall be at  
26 least fourteen days following the date the annual report is  
27 filed with the board of trustees.

28 d. The proposition is adopted if a majority of those  
29 voting on the proposition at the election approves it. If  
30 the proposition is approved at election, the trustees may  
31 impose the additional annual tax beginning with the fiscal  
32 year beginning July 1 following the election at which the  
33 proposition was approved. The proposition is not affected by a  
34 change in the boundaries of the district.

35 e. Discontinuance of the authority to impose an additional

1 tax under this chapter shall be by petition and election.  
2 Upon petition of twenty-five percent of the resident eligible  
3 electors, the board shall submit to the voters of the district  
4 the question of whether to discontinue the authority to impose  
5 the additional tax according to the election procedures under  
6 subsection 1. If a majority of those voting on the question  
7 of discontinuance of the trustees' authority to impose the  
8 tax favors discontinuance, the trustees shall not impose the  
9 additional tax for any fiscal year beginning after the election  
10 approving the discontinuance, unless imposition is subsequently  
11 again authorized at election. Following discontinuance of the  
12 authority to impose the additional tax, authority to reimpose  
13 the additional tax requires approval in accordance with this  
14 subsection.

15 Sec. 5. Section 357G.10, Code 2021, is amended to read as  
16 follows:

17 **357G.10 Trustees' powers.**

18 The trustees may purchase, own, rent, or maintain emergency  
19 medical services apparatus or equipment within the state or  
20 outside the territorial jurisdiction and boundary limits of  
21 this state, provide housing for such apparatus and equipment,  
22 provide emergency medical service and facilities, and may  
23 certify for levy ~~an annual tax~~ taxes as provided in section  
24 357G.8. The trustees may purchase material, employ emergency  
25 medical service and other personnel, and may perform all other  
26 acts necessary to properly maintain and operate the district.  
27 The trustees may contract with any other city or county or  
28 public or private agency under [chapter 28E](#) for the purpose of  
29 providing emergency medical services under [this chapter](#). The  
30 trustees are allowed necessary expenses in the discharge of  
31 their duties, but they shall not receive a salary.

32 Sec. 6. Section 357G.11, Code 2021, is amended to read as  
33 follows:

34 **357G.11 Bonds in anticipation of revenue.**

35 A district may anticipate the collection of taxes ~~by the~~

1 ~~levy~~ authorized in **this chapter**, and to carry out the purposes  
2 of **this chapter** may issue bonds payable in not more than ten  
3 equal installments with the rate of interest not exceeding  
4 that permitted by **chapter 74A**. An indebtedness shall not be  
5 incurred under **this chapter** until authorized by an election.  
6 The election shall be held and notice given in the same  
7 manner as provided in **section 357G.8**, and ~~the same~~ a sixty  
8 percent vote shall be necessary to authorize indebtedness.  
9 Both propositions may be submitted to the voters at the same  
10 election.

11 DIVISION II

12 OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

13 Sec. 7. Section 422D.1, Code 2021, is amended to read as  
14 follows:

15 **422D.1 Authorization — election — imposition and repeal —**  
16 **use of revenues.**

17 1. *a.* A Upon adoption of a resolution declaring emergency  
18 medical services to be an essential county service under  
19 subsection 1A, and subject to the limitations of this chapter,  
20 a county board of supervisors may offer for voter approval  
21 the authorization to impose any of the following taxes or a  
22 combination of the following taxes:

23 (1) Local option income surtax.

24 (2) An ad valorem property tax.

25 *b.* Revenues generated from these taxes shall be used for  
26 emergency medical services as provided in **section 422D.6**.

27 1A. a. To be effective, the resolution declaring emergency  
28 medical services to be an essential service shall be considered  
29 and voted on for approval at two meetings of the board prior to  
30 the meeting at which the resolution is to be finally approved  
31 by a majority of the board by recorded vote, as defined in  
32 section 331.101. Notice of the first meeting of the board  
33 at which the resolution is considered and voted on shall be  
34 published not less than sixty days prior to the date of the  
35 meeting in one or more newspapers that meet the requirements



1 of section 618.14. The board shall not suspend or waive the  
2 requirements for approval of the resolution or approval of the  
3 imposition of a tax under this chapter.

4 b. Each county for which a resolution has been adopted  
5 under this subsection shall coordinate efforts with the local  
6 emergency medical services agencies to establish a county  
7 emergency medical services system advisory council to assist  
8 in researching and assessing the service needs of the county  
9 and guiding implementation of services in the county within  
10 a council structure and in the manner provided in the most  
11 recently updated Iowa emergency medical services system  
12 standards.

13 c. The county emergency medical services system advisory  
14 council established under paragraph "b" shall recommend to the  
15 board of supervisors an amount of funding to be specified on  
16 the ballot under section 422D.5, and if one or more of the  
17 taxes are approved at election, shall annually assess and  
18 review the emergency medical services needs of the county, and  
19 shall include the results of such review and assessment in an  
20 annual report filed with the board of supervisors. The annual  
21 report shall be publicly available upon filing with the board  
22 of supervisors. The board of supervisors shall receive public  
23 comment regarding the report at one or more meetings of the  
24 board of supervisors. Any meeting of the board of supervisors  
25 at which public comment on the annual report is heard shall be  
26 at least fourteen days following the date the annual report is  
27 filed with the board of supervisors.

28 d. A resolution declaring emergency medical services to be  
29 an essential service shall be deemed void if the proposition  
30 to impose the taxes fails at election or if discontinuance of  
31 the authority to impose the tax is approved at election under  
32 subsection 4.

33 2. a. The taxes for emergency medical services shall only  
34 be imposed after an election at which a majority of those  
35 voting on the question of imposing the tax or combination of

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

15 (1) A local option income surtax ~~shall~~ may be imposed for  
16 tax years beginning on or after January 1 ~~of the fiscal year in~~  
17 ~~which the favorable election was held~~ following the date the  
18 ordinance is filed with the director of revenue under section  
19 422D.3, subsection 3.

20 (2) An ad valorem property tax ~~shall~~ may be imposed for the  
21 property taxes due and payable in fiscal year years beginning  
22 after the fiscal year in which the election was held.

23 b. Before a county imposes an income surtax as specified  
24 in subsection 1, paragraph "a", subparagraph (1), a benefited  
25 emergency medical services district in the county shall be  
26 dissolved, and the county shall be liable for the outstanding  
27 obligations of the benefited district. If the benefited  
28 district extends into more than one county, the county imposing  
29 the income surtax shall be liable for only that portion of the  
30 obligations relating to the portion of the benefited district  
31 in the county.

32 3. Revenues received by the county from the taxes imposed  
33 under this chapter shall be deposited into the emergency  
34 medical services trust fund created pursuant to section 422D.6  
35 and shall be used as provided in that section.

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

19     Sec. 8. Section 422D.3, subsection 1, Code 2021, is amended  
20 to read as follows:

21     1. A local income surtax ~~shall~~ may be imposed for tax years  
22 beginning on or after January 1 ~~of the fiscal year in which~~  
23 ~~the favorable election was held for tax years beginning on or~~  
24 ~~after January 1~~ following the date the ordinance is filed with  
25 the director of revenue under subsection 3, and is repealed as  
26 provided in section 422D.1, subsection 4, ~~as of December 31 for~~  
27 ~~tax years beginning after December 31.~~

28     Sec. 9. Section 422D.5, Code 2021, is amended to read as  
29 follows:

30     **422D.5 Property tax levy.**

31     A county may levy an emergency medical services tax at  
32 the rate set by the board of supervisors and approved at the  
33 election as provided in section 422D.1, on all taxable property  
34 in the county for fiscal years beginning with property taxes  
35 due and payable in the fiscal year beginning after the fiscal

1 year in which the favorable election was held. The reason  
2 for imposing the tax and the amount needed, as determined by  
3 the board of supervisors after recommendation of the county  
4 emergency medical services system advisory council, shall be  
5 set out on the ballot. The rate shall be set so as to raise  
6 only the amount needed. The authority to impose the levy is  
7 repealed for subsequent fiscal years may be discontinued as  
8 provided in [section 422D.1, subsection 4](#).

9 Sec. 10. Section 422D.6, subsection 1, Code 2021, is amended  
10 to read as follows:

11 1. A county authorized to impose a tax under [this chapter](#)  
12 shall establish an emergency medical services trust fund  
13 into which revenues received from the taxes imposed shall  
14 be deposited. Moneys in the trust fund shall be used for  
15 emergency medical services. In addition, moneys in the  
16 fund may be used for the purpose of matching federal or  
17 state funds for education and training related to emergency  
18 medical services. Moneys remaining in the fund following  
19 discontinuance of the authority to impose the taxes as provided  
20 in section 422D.1, subsection 4, shall remain in the fund and  
21 may be expended for the purposes specified in this section.

22 Sec. 11. IMPLEMENTATION. This division of this Act shall  
23 not affect the imposition and collection of taxes under chapter  
24 422D in effect on July 1, 2021, and such taxes shall continue  
25 to be imposed and administered until the period of authority to  
26 impose such taxes in effect immediately prior to July 1, 2021,  
27 expires.

28 EXPLANATION

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

31 This bill relates to funding emergency medical services.

32 A benefited emergency medical services district established  
33 by a county board of supervisors under Code chapter 357F  
34 authorizes the district trustees to levy a tax of not more than  
35 \$1 per \$1,000 of assessed value on all the taxable property

1 within the district. Division I of the bill provides that  
2 if the \$1 per \$1,000 tax levy is insufficient to provide the  
3 district's services, the trustees may levy an additional annual  
4 tax, at a rate necessary to provide the authorized services, if  
5 such authority is approved at election by a majority of those  
6 voting on the proposition at a separate election. In addition,  
7 after adoption of the resolution to submit the proposition  
8 to the electors, the district must coordinate efforts with  
9 the local emergency medical services agencies to establish a  
10 district advisory council to recommend an amount of taxes to be  
11 raised and included on the ballot and to assist in researching  
12 and assessing the service needs of the district and guiding  
13 implementation of services. The bill establishes annual  
14 emergency medical service assessment and reporting requirements  
15 for each district advisory council. Discontinuance of the  
16 authority to impose the additional tax under the bill must be  
17 by petition and election of the resident eligible electors.

18 A city emergency medical services district established  
19 by a city council under Code chapter 357G authorizes the  
20 district trustees to levy a tax of not more than \$1 per \$1,000  
21 of assessed value on all the taxable property within the  
22 district. Division I of the bill provides that if the \$1 per  
23 \$1,000 tax levy is insufficient to provide the district's  
24 services, the trustees may levy an additional annual tax,  
25 at a rate necessary to provide the authorized services, if  
26 such authority is approved at election by a majority of those  
27 voting on the proposition at a separate election. In addition,  
28 after adoption of the resolution to submit the proposition  
29 to the electors, the district must coordinate efforts with  
30 the local emergency medical services agencies to establish a  
31 district advisory council to recommend an amount of taxes to be  
32 raised and included on the ballot and to assist in researching  
33 and assessing the service needs of the district and guiding  
34 implementation of services. The bill establishes annual  
35 emergency medical service assessment and reporting requirements

1 for each district advisory council. Discontinuance of the  
2 authority to impose the additional tax under the bill must be  
3 by petition and election of the resident eligible electors.

4 Code chapter 422D authorizes counties to impose a property  
5 tax levy, an income surtax, or a combination of both taxes  
6 within the county, excluding those areas within a benefited  
7 emergency medical services district under Code chapter 357F,  
8 to be used for emergency medical services, if the taxes are  
9 approved at election.

10 Division II of the bill establishes a requirement for  
11 counties, prior to seeking approval from the voters to impose  
12 the taxes, to adopt a resolution declaring emergency medical  
13 services to be an essential service within the county. The  
14 bill establishes the procedural requirement for adoption of the  
15 resolution and provides that the requirements for approval of  
16 the resolution or approval of the imposition of a tax shall not  
17 be suspended or waived by the board.

18 In addition, each county for which such a resolution has  
19 been adopted shall coordinate efforts with the local emergency  
20 medical services agencies to establish a county emergency  
21 medical services system advisory council to recommend an amount  
22 of taxes to be raised and included on the ballot and assist  
23 in researching and assessing the service needs of the county  
24 and guiding implementation of services in the county. The  
25 bill establishes annual emergency medical service assessment  
26 and reporting requirements for each county emergency medical  
27 services system advisory council.

28 Code chapter 422D currently provides that imposition of the  
29 taxes or combination of taxes is for a maximum period of five  
30 years. The bill removes the five-year limitation and provides  
31 that discontinuance of the county's authority to impose the  
32 taxes is required to be by petition of eligible electors and  
33 election. The bill also specifies that a county may not impose  
34 the taxes for any fiscal year or tax year, as applicable,  
35 beginning after the election approving the discontinuance of

1 authority unless subsequently again approved for imposition.  
2 Following discontinuance of authority, authority to reimpose  
3 the taxes requires approval in accordance with Code section  
4 422D.1, as amended in the bill.

5 The bill amends provisions regarding the permissible years  
6 for which imposition of the approved taxes may begin.

7 Division II of the bill does not affect the imposition  
8 and collection of taxes under Code chapter 422D in effect on  
9 July 1, 2021, and such taxes shall continue to be imposed and  
10 administered until the period of authority to impose such taxes  
11 in effect immediately prior to July 1, 2021, expires.