

**House Study Bill 197 - Introduced**

HOUSE FILE \_\_\_\_\_

BY (PROPOSED COMMITTEE ON  
LOCAL GOVERNMENT BILL BY  
CHAIRPERSON BLOOMINGDALE)

**A BILL FOR**

1 An Act authorizing length of service award programs for  
2 volunteer fire fighters, volunteer emergency medical care  
3 providers, and reserve peace officers.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1     Section 1. NEW SECTION. 100B.51 Length of service award  
2 programs — authorization.

3     The governing body of a municipality, as defined in section  
4 100B.21, is authorized to establish a length of service award  
5 program for volunteer fire fighters as defined in section  
6 85.61, emergency medical care providers as defined in section  
7 147A.1 who are volunteers, and reserve peace officers as  
8 defined in section 80D.1A. The program shall provide length  
9 of service awards, as described in section 457(e)(11) of the  
10 Internal Revenue Code, to volunteer fire fighters, volunteer  
11 emergency medical care providers, and reserve peace officers  
12 serving a municipality that elects to establish a program. The  
13 program shall be designed to treat awards from the program as  
14 a tax-deferred benefit under the Internal Revenue Code. The  
15 governing body of the municipality shall, in consultation with  
16 the chief or other person in command of the fire department  
17 and police department serving the municipality, as applicable,  
18 adopt guidelines providing for eligibility requirements for  
19 participation by volunteer fire fighters, volunteer emergency  
20 medical care providers, and reserve peace officers, minimum  
21 vesting requirements, distribution requirements, and such other  
22 guidelines as deemed necessary to operate the program.

23     Sec. 2. NEW SECTION. 100B.52 Length of service award  
24 program grant fund — appropriation.

25     1. A length of service award program grant fund is created  
26 in the state treasury under the control of the state fire  
27 service and emergency response council. The fund shall consist  
28 of all moneys appropriated to the fund.

29     2. Moneys in the length of service award program grant  
30 fund are appropriated to the state fire service and emergency  
31 response council for the purpose of providing grants to  
32 municipalities that have established a length of service  
33 award program as described in section 100B.51 to provide  
34 contributions to the program on behalf of participants in the  
35 program. The state fire service and emergency response council

1 shall develop and submit to the state fire marshal for adoption  
2 rules establishing a grant application process. The state  
3 fire service and emergency response council shall consult with  
4 the Iowa firefighters association and issue grants based on  
5 the recommendations from the Iowa firefighters association.  
6 The grant process shall provide for up to a dollar-for-dollar  
7 funding match from a municipality that has established a length  
8 of service award program.

9 3. Notwithstanding section 12C.7, subsection 2, interest or  
10 earnings on moneys deposited in the fund shall be credited to  
11 the fund. Notwithstanding section 8.33, moneys credited to the  
12 fund shall not revert at the close of a fiscal year.

13 EXPLANATION

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

16 This bill authorizes a municipality, defined as a city,  
17 county, township, benefited fire district, or agency authorized  
18 by law to provide emergency response services, to establish  
19 a length of service award program as described in section  
20 457(e)(11) of the Internal Revenue Code for volunteer fire  
21 fighters, volunteer emergency medical care providers, and  
22 reserve peace officers. The bill provides that the governing  
23 body of a municipality that establishes a program shall, in  
24 consultation with the chief or other person in command of the  
25 fire department and police department serving the municipality,  
26 as applicable, adopt guidelines providing for eligibility  
27 requirements for participation by volunteer fire fighters,  
28 volunteer emergency medical care providers, and reserve  
29 peace officers, minimum vesting requirements, distribution  
30 requirements, and such other guidelines as deemed necessary to  
31 operate the program.

32 The bill also establishes a length of service award program  
33 grant fund under the control of the state fire service and  
34 emergency response council (council). Moneys in the fund  
35 are appropriated to the council for grants to municipalities

1 that have established a length of service award program to  
2 provide contributions to the program on behalf of participants.  
3 The bill requires the council to develop and submit to  
4 the state fire marshal for adoption rules establishing a  
5 grant application process that shall provide for up to a  
6 dollar-for-dollar funding match from a municipality that has  
7 established a length of service award program. The bill  
8 requires the council to consult with the Iowa firefighters  
9 association and issue grants based on the association's  
10 recommendations.