

**Senate File 2426 - Introduced**

SENATE FILE 2426

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SF 570)

(SUCCESSOR TO SF 352)

(SUCCESSOR TO SF 41)

**A BILL FOR**

1 An Act relating to emergency management services and emergency  
2 medical services and including applicability provisions.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 29C.9, subsection 2, Code 2024, is  
2 amended to read as follows:

3 2. The commission shall be composed of a each member of  
4 the board of supervisors, the sheriff, and the mayor from each  
5 city within the county. A commission member may designate  
6 an alternate to represent the designated entity. For any  
7 activity relating to section 29C.17, subsection 2, or chapter  
8 24, participation shall only be by a commission member or a  
9 designated alternate that is an elected official from the same  
10 designated entity.

11 Sec. 2. Section 29C.17, subsections 2, 3, and 6, Code 2024,  
12 are amended to read as follows:

13 2. For purposes consistent with this chapter, the local  
14 emergency management agency's approved budget shall be funded  
15 exclusively by one ~~or any combination~~ of the following options,  
16 as determined by the commission:

17 a. ~~A countywide special levy pursuant to section 331.424,~~  
18 ~~subsection 1~~ certified and levied by the commission at a rate  
19 not to exceed thirty-five cents per one thousand dollars of  
20 assessed value of taxable property to be used for the support  
21 of the local emergency management agency, except for special  
22 or unique services and operations, and a countywide additional  
23 levy certified and levied by the commission at a rate not to  
24 exceed one dollar per one thousand dollars of assessed value of  
25 taxable property to be used only for special or unique services  
26 and operations approved by the commission. *"Special or unique*  
27 *services and operations"* means any of the following:

28 (1) Joint emergency response communications services  
29 through an agreement entered into under chapter 28E, as  
30 authorized in section 29C.9, subsection 6.

31 (2) Support or equipment for a countywide hazardous  
32 materials team.

33 (3) Support or equipment for a countywide community  
34 emergency response team.

35 (4) Support or equipment for a countywide search, rescue,

1 and recovery team.

2 (5) Support or equipment for a countywide incident  
3 management support team.

4 b. One or more of the following options:

5 (1) Per capita allocation funded from city and county  
6 general funds or by a combination of city and county special  
7 levies which may be apportioned among the member jurisdictions.

8 ~~e.~~ (2) An allocation computed as each jurisdiction's  
9 relative share of the total assessed valuation within the  
10 county.

11 ~~d.~~ (3) A voluntary share allocation.

12 ~~e.~~ (4) Other funding sources allowed by law, excluding a  
13 countywide levy.

14 3. A If a local emergency management agency is funded  
15 under subsection 2, paragraph "b", a political subdivision may  
16 appropriate additional funds for the purpose of supporting  
17 commission expenses relating to special or unique matters  
18 extending beyond the resources of the agency.

19 6. Subject to [chapter 24](#), the commission shall adopt,  
20 certify, and provide a budget, on or before February 28 of  
21 each year, to the funding entities determined pursuant to  
22 subsection 2. The form of the budget shall be as prescribed  
23 by the department of management. Any portion of a tax levied  
24 by a county or city to support the local emergency management  
25 agency shall be identified separately on tax statements issued  
26 by the county treasurer. A tax levied by the commission under  
27 subsection 2, paragraph "a", shall be identified separately on  
28 tax statements issued by the county treasurer.

29 Sec. 3. Section 29C.17, Code 2024, is amended by adding the  
30 following new subsections:

31 NEW SUBSECTION. 7. If a commission is meeting the  
32 financial obligations for implementation of its local emergency  
33 management program and operation of the local emergency  
34 management agency, the commission may reserve an amount  
35 of unobligated and unencumbered funds, excluding amounts

1 reserved or obligated under the capital improvement plan under  
2 subsection 8, for operations expenditure obligations in a  
3 future fiscal year, not to exceed an amount equal to thirty  
4 percent of the local emergency management agency's approved  
5 budget for the fiscal year.

6 NEW SUBSECTION. 8. Each commission shall, as part of the  
7 local emergency management agency's budgeting process, adopt  
8 a capital improvement plan that identifies large expenditures  
9 or capital improvement projects and the funding sources  
10 and financing of such projects for at least the subsequent  
11 five fiscal years. Amounts reserved or obligated under a  
12 capital improvement plan are not subject to the reserve amount  
13 limitation under subsection 7. The local emergency management  
14 agency's annual budgeting process shall include evaluation  
15 of the activities undertaken and the progress made under the  
16 capital improvement plan.

17 Sec. 4. Section 331.424, subsection 1, paragraph a,  
18 subparagraph (9), Code 2024, is amended to read as follows:

19 (9) The maintenance and operation of a local emergency  
20 management agency established pursuant to chapter 29C, unless  
21 the agency is funded under section 29C.17, subsection 2,  
22 paragraph "a".

23 Sec. 5. Section 384.12, subsection 5, Code 2024, is amended  
24 to read as follows:

25 5. A tax for the ~~support~~ maintenance and operation of  
26 a local emergency management ~~commission~~ agency established  
27 pursuant to chapter 29C, unless the agency is funded under  
28 section 29C.17, subsection 2, paragraph "a".

29 Sec. 6. Section 422D.6, subsection 3, Code 2024, is amended  
30 by adding the following new paragraph:

31 NEW PARAGRAPH. *i.* Salaries and benefits of emergency  
32 medical care providers, as defined in section 147A.1.

33 Sec. 7. APPLICABILITY. This Act applies to budgets for  
34 property taxes due and payable in fiscal years beginning on or  
35 after July 1, 2025.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

EXPLANATION

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

Under Code section 29C.17, a local emergency management agency's approved budget is funded by one or any combination of several funding options, as determined by the local emergency management commission, including a countywide special levy pursuant to Code section 331.424(1) under the county's supplemental property tax levy authority in an amount sufficient to pay for the maintenance and operation of the local emergency management agency. This bill authorizes the local emergency management commission to certify and levy the countywide special levy for the support of the agency at a rate not to exceed \$0.35 per \$1,000 of assessed value and limits the county's authority to certify such a levy if the agency is being funded with the countywide levy under the bill. The bill also limits a city's authority to levy a tax under Code section 384.12(5) to support an emergency management agency if the agency is being funded through the countywide levy under the bill.

The bill also authorizes the local emergency management commission to certify and levy a countywide additional levy not to exceed \$1.00 per \$1,000 of assessed value for special or unique services and operations, as defined in the bill, approved by the commission.

Code section 29C.9 establishes the composition of each local emergency management commission to be a member of the board of supervisors, the sheriff, and the mayor from each city within the county. The bill modifies the composition of each commission so that it includes each member of the board of supervisors.

Code chapter 422D authorizes counties to impose a property tax levy, an income surtax, or a combination of both taxes within the county, excluding those areas within a benefited emergency medical services district under Code chapter 357F, to

1 be used for specified emergency medical services costs, if the  
2 taxes are approved at election.

3 The bill adds salaries and benefits of emergency medical  
4 care providers, as defined in Code section 147A.1, to the  
5 eligible expenditures from the county emergency medical  
6 services trust fund under Code section 422D.6.

7 The bill also provides that if a commission is meeting  
8 the financial obligations for implementation of its local  
9 emergency management program and operation of the local  
10 emergency management agency, the commission may reserve an  
11 amount of unobligated and unencumbered funds, excluding amounts  
12 reserved or obligated under the capital improvement plan,  
13 as required under the bill, for expenditure obligations in  
14 a future fiscal year, not to exceed an amount equal to 30  
15 percent of the local emergency management agency's approved  
16 budget for the applicable fiscal year. In addition, the  
17 bill allows the commission to reserve an amount not to  
18 exceed 5 percent of the annual capital improvement budget for  
19 operations expenditure obligations in a future fiscal year.  
20 As part of the local emergency management agency's budgeting  
21 process, the bill requires the commission to adopt a capital  
22 improvement plan that identifies large expenditures or capital  
23 improvement projects and the funding sources and financing  
24 of such projects. The local emergency management agency's  
25 annual budgeting process must also include evaluation of the  
26 activities undertaken and the progress made under the capital  
27 improvement plan.

28 The bill applies to budgets for property taxes due and  
29 payable in fiscal years beginning on or after July 1, 2025.