

**Senate File 41 - Introduced**

SENATE FILE 41  
BY KLIMESH

**A BILL FOR**

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

1 Section 1. Section 29C.9, subsection 4, Code 2023, is  
2 amended to read as follows:

3 4. For the purposes of [this chapter](#), a commission is a  
4 municipality as defined in [section 670.1](#) and a municipality as  
5 defined in section 24.2.

6 Sec. 2. Section 29C.17, subsection 2, paragraph a, Code  
7 2023, is amended to read as follows:

8 a. A countywide special levy ~~pursuant to section 331.424,~~  
9 ~~subsection 1~~ certified and levied by the commission up to an  
10 amount sufficient to pay for the maintenance and operation of  
11 the local emergency management agency.

12 Sec. 3. Section 29C.17, subsection 6, Code 2023, is amended  
13 to read as follows:

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

24 Sec. 4. Section 331.424, subsection 1, paragraph a,  
25 subparagraph (9), Code 2023, is amended by striking the  
26 subparagraph.

27 Sec. 5. APPLICABILITY. This Act applies to budgets for  
28 property taxes due and payable in fiscal years beginning on or  
29 after July 1, 2024.

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 Under Code section 29C.17, a local emergency management  
34 agency's approved budget is funded by one or any combination  
35 of several funding options, as determined by the local

1 emergency management commission, including a countywide  
2 special levy pursuant to Code section 331.424(1) under the  
3 county's supplemental property tax levy authority in an amount  
4 sufficient to pay for the maintenance and operation of the  
5 local emergency management agency. This bill authorizes the  
6 local emergency management commission to certify and levy the  
7 countywide special levy for the maintenance and operation of  
8 the agency and strikes the county's authority to certify such a  
9 levy. The bill also specifies the local emergency management  
10 commission to be a municipality for purposes of Code chapter  
11 24 (local budgets).

12 The bill applies to budgets for property taxes due and  
13 payable in fiscal years beginning on or after July 1, 2024.