

House Study Bill 272 - Introduced

HOUSE FILE _____
BY (PROPOSED COMMITTEE ON WAYS
AND MEANS BILL BY CHAIRPERSON
KAUFMANN)

A BILL FOR

1 An Act relating to the emergency medical services trust fund by
2 modifying the division of revenue pursuant to urban renewal
3 and modifying permissible expenditures from the fund, and
4 including applicability provisions.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

unofficial

1 Section 1. Section 403.19, subsection 2, paragraph a, Code
2 2025, is amended to read as follows:

3 a. That portion of the taxes each year in excess of such
4 amount shall be allocated to and when collected be paid into a
5 special fund of the municipality to pay the principal of and
6 interest on loans, moneys advanced to, or indebtedness, whether
7 funded, refunded, assumed, or otherwise, including bonds issued
8 under the authority of section 403.9, subsection 1, incurred by
9 the municipality to finance or refinance, in whole or in part, an
10 urban renewal project within the area, and to provide assistance
11 for low and moderate income family housing as provided in section
12 403.22. However, except as provided in paragraph "b", taxes
13 for the regular and voter-approved physical plant and equipment
14 levy of a school district imposed pursuant to section 298.2 and
15 taxes for the instructional support program of a school district
16 imposed pursuant to section 257.19, taxes for the payment of
17 bonds and interest of each taxing district, taxes for emergency
18 medical services imposed pursuant to chapter 422D, and taxes
19 imposed under section 346.27, subsection 22, related to joint
20 county-city buildings shall be collected against all taxable
21 property within the taxing district without limitation by the
22 provisions of this subsection.

23 Sec. 2. Section 422D.6, subsection 3, Code 2025, is amended
24 by striking the subsection and inserting in lieu thereof the
25 following:

26 3. Expenditures from the emergency medical services trust
27 fund shall be used by a county to provide services and purchase
28 items directly related to providing quality emergency medical
29 services that are aligned with the resolution adopted by the
30 county emergency medical services system advisory council and
31 approved by the voters. The expenditures shall not be used in
32 violation of laws relating to the delivery of emergency medical
33 services or be used to fund the service of debt.

34 Sec. 3. APPLICABILITY. The following applies to property
35 taxes due and payable in fiscal years beginning on or after July

1 1, 2026:

2 The section of this Act amending section 403.19.

3 EXPLANATION

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

6 This bill relates to the emergency medical services trust fund
7 (fund) by modifying the division of revenue pursuant to urban
8 renewal and modifying permissible expenditures from the fund.

9 The bill excludes property taxes for emergency medical
10 services imposed pursuant to Code chapter 422D from a division of
11 revenue (tax increment financing) under Code section 403.19. The
12 amendment to Code section 403.19 applies to property taxes due
13 and payable in fiscal years beginning on or after July 1, 2026.

14 The bill strikes the specific list of permissible expenditures
15 from the fund, and specifies that expenditures from the fund
16 must be used to directly provide or support emergency medical
17 services, not violate laws relating to the delivery of such
18 services, and not be used to service debt.