

**Senate File 2347 - Introduced**

SENATE FILE 2347

BY EVANS

**A BILL FOR**

1 An Act relating to city emergency medical services property tax  
2 levies.

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

unofficial

1 Section 1. NEW SECTION. **384.12A Emergency medical services**  
2 **tax.**

3 1. Following approval at election under subsection 2, a city  
4 may establish an emergency medical services fund and may certify  
5 taxes not to exceed the levy rate per one thousand dollars  
6 of assessed value under section 422D.1 on all taxable property  
7 within the city to be levied for the fund for the purpose of  
8 providing emergency medical service in the city including but not  
9 limited to costs identified under section 422D.6, subsection 3,  
10 if the following conditions are met:

11 a. The city has not established an emergency medical services  
12 district pursuant to chapter 357G.

13 b. The city does not participate in an emergency response  
14 district pursuant to chapter 357J.

15 c. The county or counties that the city is located in do not  
16 impose a levy pursuant to chapter 422D. If, however, a portion  
17 of the city is located in a county for which a levy under chapter  
18 422D is not imposed, the city may impose the levy in that portion  
19 of the city under this section if approved at election under  
20 subsection 2 by the voters of that portion of the city where the  
21 chapter 422D levy is not imposed.

22 2. The question of the establishment of an emergency medical  
23 services fund, the time period during which a levy will be made  
24 for the fund, and the tax rate to be levied for the fund is  
25 subject to approval by the voters, and may be submitted at any  
26 city election upon the council's motion, or shall be submitted at  
27 the next regular city election upon receipt of a valid petition  
28 as provided in section 362.4. The fund shall only be established  
29 and the tax shall only be imposed after an election at which  
30 sixty percent of those voting on the question of imposing the tax  
31 vote in favor of the question.

32 3. If a continuing emergency medical services levy is  
33 approved at election, authorization to impose may be terminated  
34 in the same manner, upon the council's motion or upon petition.

35

EXPLANATION

S.F. 2347

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

3       This bill authorizes cities, following approval at election,  
4 to establish an emergency medical services fund and certify  
5 property taxes to be levied for the purpose of providing  
6 emergency medical service. The following conditions must also  
7 be met: (1) the city has not established an emergency medical  
8 services district under Code chapter 257G; (2) the city does not  
9 participate in an emergency response district under Code chapter  
10 357J; and (3) the county or counties in which the city is located  
11 do not impose a levy pursuant to Code chapter 422D. The maximum  
12 levy rate that may be imposed is equal to the maximum levy rate  
13 authorized under Code chapter 422D, which is \$0.75 per \$1,000 of  
14 assessed value.

15       The question of whether the fund will be established, the time  
16 period during which the levy will be imposed, and the rate at  
17 which the tax will be levied is subject to approval by voters.  
18 The fund shall only be established and the tax shall only be  
19 imposed after an election at which 60 percent of those voting on  
20 the question of imposing the tax vote in favor of the question.  
21 The questions may be submitted at any city election upon the  
22 council's motion, or at the next regular city election upon  
23 receipt of a valid petition as provided by law. The emergency  
24 medical services levy may be terminated in the same manner it was  
25 approved, upon the council's motion or upon petition.