

Senate File 26 - Introduced

SENATE FILE 26
BY KLIMESH

A BILL FOR

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

unofficial

1 Section 1. Section 29C.9, subsection 4, Code 2025, is amended
2 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, unnumbered paragraph 1,
7 Code 2025, is amended to read as follows:

8 For purposes consistent with this chapter, the local emergency
9 management agency's approved budget shall be fully funded by one
10 or any combination of the following options, as determined by the
11 commission:

12 Sec. 3. Section 29C.17, subsection 6, Code 2025, is amended
13 to read as follows:

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

22 Sec. 4. Section 29C.17, Code 2025, is amended by adding the
23 following new subsection:

24 NEW SUBSECTION. 7. The budget adopted and certified by the
25 commission pursuant to subsection 6 shall not be amended or
26 changed by any other entity other than the commission.

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, 2026.

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 of
35 several funding options, as determined by the local emergency

1 management commission (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 local
5 emergency management agency.

6 This bill specifies the local emergency management commission
7 to be a municipality and a certifying board for purposes of Code
8 chapter 24 (local budgets).

9 The bill requires the local emergency management agency's
10 budget to be fully funded by any permissible option available
11 under Code section 29C.17C(2).

12 After the budget of the emergency management agency is adopted
13 and certified by the commission, the bill prohibits amendments
14 or changes to the budget by any other entity other than by the
15 commission.

16 The bill applies to budgets for property taxes due and payable
17 in fiscal years beginning on or after July 1, 2026.