

**Senate File 615 - Reprinted**

SENATE FILE 615  
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 1275)

(As Amended and Passed by the Senate May 19, 2021)

**A BILL FOR**

1 An Act relating to state and local finances by making  
2 appropriations, providing for legal and regulatory  
3 responsibilities, providing for other properly related  
4 matters, and including effective date and retroactive  
5 applicability provisions.

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

DIVISION I

STANDING APPROPRIATIONS AND RELATED MATTERS

1 Section 1. LIMITATIONS OF STANDING APPROPRIATIONS — FY  
2 2021-2022. Notwithstanding the standing appropriation in the  
3 following designated section for the fiscal year beginning July  
4 1, 2021, and ending June 30, 2022, the amount appropriated from  
5 the general fund of the state pursuant to that section for the  
6 following designated purpose shall not exceed the following  
7 amount:

8 For payment of claims for nonpublic school pupil  
9 transportation under section 285.2:  
10 ..... \$ 8,997,091

11 If total approved claims for reimbursement for nonpublic  
12 school pupil transportation exceed the amount appropriated in  
13 accordance with this section, the department of education shall  
14 prorate the amount of each approved claim.

15 Sec. 2. INSTRUCTIONAL SUPPORT STATE AID — FY 2021-2022. In  
16 lieu of the appropriation provided in section 257.20,  
17 subsection 2, the appropriation for the fiscal year  
18 beginning July 1, 2021, and ending June 30, 2022, for paying  
19 instructional support state aid under section 257.20 for the  
20 fiscal year is zero.

21 Sec. 3. Section 257.35, Code 2021, is amended by adding the  
22 following new subsection:

23 NEW SUBSECTION. 15A. Notwithstanding subsection 1, and in  
24 addition to the reduction applicable pursuant to subsection  
25 2, the state aid for area education agencies and the portion  
26 of the combined district cost calculated for these agencies  
27 for the fiscal year beginning July 1, 2021, and ending June  
28 30, 2022, shall be reduced by the department of management by  
29 fifteen million dollars. The reduction for each area education  
30 agency shall be prorated based on the reduction that the agency  
31 received in the fiscal year beginning July 1, 2003.

32 Sec. 4. SPECIAL FUNDS — SALARY ADJUSTMENTS —  
33 UNAPPROPRIATED MONEYS — FY 2021-2022. For the fiscal year

1 beginning July 1, 2021, and ending June 30, 2022, salary  
2 adjustments otherwise provided may be funded as determined  
3 by the department of management, subject to any applicable  
4 constitutional limitation, using unappropriated moneys  
5 remaining in the department of commerce revolving fund, the  
6 gaming enforcement revolving fund, the gaming regulatory  
7 revolving fund, the primary road fund, the road use tax  
8 fund, the fish and game protection fund, and the Iowa public  
9 employees' retirement fund, and in other departmental  
10 revolving, trust, or special funds for which the general  
11 assembly has not made an operating budget appropriation.

12 DIVISION II

13 MISCELLANEOUS APPROPRIATIONS

14 Sec. 5. OFFICE OF THE CHIEF INFORMATION OFFICER — FY  
15 2020-2021. There is appropriated from the general fund of the  
16 state to the office of the chief information officer for the  
17 fiscal year beginning July 1, 2020, and ending June 30, 2021,  
18 the following amount, or so much thereof as is necessary, to be  
19 used for the purposes designated:

20 For implementation of a new state central personnel,  
21 accounting, and budget system:  
22 ..... \$ 23,230,000

23 Notwithstanding section 8.33, moneys appropriated in this  
24 section that remain unencumbered or unobligated at the close of  
25 the fiscal year shall not revert but shall remain available for  
26 expenditure for the purposes designated until the close of the  
27 fiscal year that begins July 1, 2022.

28 Sec. 6. STATE PUBLIC DEFENDER — FY 2021-2022. There is  
29 appropriated from the general fund of the state to the office  
30 of the state public defender of the department of inspections  
31 and appeals for the fiscal year beginning July 1, 2021, and  
32 ending June 30, 2022, the following amount, or so much thereof  
33 as is necessary, to be used for the purposes designated:

34 For payments on behalf of eligible adults and juveniles from  
35 the indigent defense fund, in accordance with section 815.11:

1 ..... \$ 200,000

2 Sec. 7. EFFECTIVE DATE. The following, being deemed of  
3 immediate importance, takes effect upon enactment:

4 The section of this division of this Act appropriating  
5 moneys to the office of the chief information officer.

6 Sec. 8. CONTINGENT EFFECTIVE DATE. The following takes  
7 effect on the effective date of 2021 Iowa Acts, House File 743,  
8 if enacted:

9 The section of this division of this Act appropriating  
10 moneys to the state public defender.

11 DIVISION III

12 CORRECTIVE PROVISIONS

13 Sec. 9. Section 15.371, subsection 7, paragraph b,  
14 subparagraph (3), if enacted by 2021 Iowa Acts, Senate File  
15 619, section 29, is amended to read as follows:

16 (3) If the board approves an application, the type and  
17 amount of financial assistance that should ~~to~~ be awarded to the  
18 applicant.

19 Sec. 10. Section 49.73, subsection 2, paragraph b, as  
20 enacted by 2021 Iowa Acts, Senate File 413, section 36, is  
21 amended to read as follows:

22 b. The legislative services agency shall place on the  
23 internet site of the agency general assembly information  
24 regarding the opening and closing times of polling places until  
25 and including November 7, 2024. This paragraph is repealed  
26 effective July 1, 2025.

27 Sec. 11. Section 123.46A, subsection 2, paragraph g, Code  
28 2021, as amended by 2021 Iowa Acts, House File 766, section 1,  
29 is amended to read as follows:

30 g. Delivery of alcoholic liquor, wine, ~~or~~ beer, or mixed  
31 drinks or cocktails shall be made by the licensee or permittee,  
32 the licensee's or permittee's employee, or a third party,  
33 provided the licensee or permittee has entered into a written  
34 agreement with the third party that authorizes the third  
35 party to act as an agent of the licensee or permittee for the

1 purpose of delivering alcoholic liquor, wine, ~~or~~ beer, or mixed  
2 drinks or cocktails. Each licensee or permittee shall submit  
3 to the division electronically, or in a manner prescribed by  
4 the administrator, a list of names and addresses of all third  
5 parties it has authorized to act as its agent for the purpose  
6 of delivering alcoholic liquor, wine, ~~or~~ beer, or mixed drinks  
7 or cocktails. The licensee or permittee shall provide the  
8 division with amendments to the list as necessary to ensure the  
9 division possesses an accurate, current list.

10 Sec. 12. Section 123.46A, subsection 3, Code 2021, as  
11 amended by 2021 Iowa Acts, House File 766, section 3, is  
12 amended to read as follows:

13 3. A violation of this section or any other provision  
14 of this chapter shall subject the licensee or permittee to  
15 the penalty provisions of section 123.39. If the licensee  
16 or permittee, an employee of the licensee or permittee, or a  
17 person delivering alcoholic liquor, wine, ~~or~~ beer, or mixed  
18 drinks or cocktails for a third party acting on behalf of the  
19 licensee or permittee pursuant to a written agreement violates  
20 this section, the licensee or permittee shall not be assessed  
21 a penalty under section 123.39 if the licensee or permittee  
22 establishes all of the following:

23 a. The violation was committed off of the licensee's or  
24 permittee's premises after the liquor, wine, ~~or~~ beer, or  
25 mixed drinks or cocktails was removed from the licensee's or  
26 permittee's premises in fulfillment of a delivery order.

27 b. (1) If the person who committed the violation is an  
28 employee of the licensee or permittee, that no other violation  
29 of this section was committed by any employee of the licensee  
30 or permittee within the two-year period immediately preceding  
31 the date of violation.

32 (2) If the person who committed the violation is a person  
33 delivering for a third party acting on behalf of the licensee  
34 or permittee, that no other violation of this section was  
35 committed by any person delivering for the same third party

1 while the third party was acting on behalf of the licensee or  
2 permittee within the two-year period immediately preceding the  
3 date of violation.

4 Sec. 13. Section 232D.503, subsection 6, unnumbered  
5 paragraph 1, as enacted by 2021 Iowa Acts, Senate File 240,  
6 section 22, is amended to read as follows:

7 If the court orders termination of a guardianship  
8 established under [this chapter](#) and the guardian has custody  
9 of any assets of a protected person who is a minor or was a  
10 minor at the time of the minor's death, the court shall order  
11 delivery of the ~~minors~~ minor's assets to the minor or to a  
12 fiduciary acting under one or more of the following:

13 Sec. 14. Section 257.16C, subsection 3, paragraph d,  
14 subparagraph (4), subparagraph division (a), as enacted by 2021  
15 Iowa Acts, Senate File 269, section 5, is amended to read as  
16 follows:

17 (a) The amount appropriated to the transportation equity  
18 fund under this ~~paragraph~~ subparagraph for the immediately  
19 preceding fiscal year.

20 Sec. 15. Section 321.89, subsection 3A, as enacted by 2021  
21 Iowa Acts, Senate File 232, section 2, is amended to read as  
22 follows:

23 3A. *Reclamation of abandoned vehicles.* Prior to driving an  
24 abandoned vehicle away from the premises, a person who received  
25 or who is reclaiming the vehicle ~~of~~ on behalf of a person who  
26 received notice under [subsection 3](#) shall present to the police  
27 authority or private entity, as applicable, the person's valid  
28 driver's license and proof of financial liability coverage as  
29 provided in [section 321.20B](#).

30 Sec. 16. Section 422.11T, if enacted by 2021 Iowa Acts,  
31 House File 588, section 2, is amended to read as follows:

32 **422.11T Hoover presidential library tax credit.**

33 The tax imposed under this subchapter, less the credits  
34 allowed under section 422.12, shall be reduced by a Hoover  
35 presidential library tax credit authorized pursuant to section

1 15E.364.

2 Sec. 17. Section 422.16B, subsection 1, paragraph b, if  
3 enacted by 2021 Iowa Acts, Senate File 608, section 14, is  
4 amended to read as follows:

5 *b. "Pass-through entity"* includes any entity that is a  
6 partnership or a pass-through entity as those terms are defined  
7 in section 422.25A.

8 Sec. 18. Section 425.16, subsection 1, as enacted by 2021  
9 Iowa Acts, House File 368, section 15, is amended to read as  
10 follows:

11 1. In addition to the homestead tax credit allowed under  
12 section 425.1, subsections 1 through 4, persons who own or  
13 rent their homesteads and who meet the qualifications provided  
14 in [this subchapter](#) are eligible for a property tax credit ~~or~~  
15 for property taxes due or reimbursement of rent constituting  
16 property taxes paid.

17 Sec. 19. Section 425.18, Code 2021, as amended by 2021  
18 Iowa Acts, House File 368, section 17, is amended to read as  
19 follows:

20 **425.18 Right to file a claim.**

21 The right to file a claim for reimbursement or credit  
22 under [this subchapter](#) may be exercised by the claimant or  
23 on behalf of a claimant by the claimant's legal guardian,  
24 spouse, or attorney, or by the executor or administrator of the  
25 claimant's estate. If a claimant dies after having filed a  
26 claim for reimbursement for rent constituting property taxes  
27 paid, the amount of the reimbursement may be paid to another  
28 member of the household as determined by the department of ~~of~~  
29 human services. If the claimant was the only member of the  
30 household, the reimbursement may be paid to the claimant's  
31 executor or administrator, but if neither is appointed and  
32 qualified within one year from the date of the filing of  
33 the claim, the reimbursement shall escheat to the state. If  
34 a claimant dies after having filed a claim for credit for  
35 property taxes due, the amount of credit shall be paid as if

1 the claimant had not died.

2 Sec. 20. Section 425.40, subsection 1, Code 2021, as amended  
3 by 2021 Iowa Acts, House File 368, section 34, is amended to  
4 read as follows:

5 1. A low-income tax credit and reimbursement fund is  
6 created. Within the low-income tax credit and reimbursement  
7 fund, a rent reimbursement account is created under the control  
8 of the department of human services and a tax credit account  
9 is created under the control of the department of revenue.  
10 Amounts appropriated to the fund shall first be credited to the  
11 rent reimbursement account.

12 Sec. 21. Section 455B.175, subsection 1, unnumbered  
13 paragraph 1, Code 2021, as amended by 2021 Iowa Acts, House  
14 File 699, section 91, is amended to read as follows:

15 If there is substantial evidence that any person has  
16 violated or is violating any provision of, or any rule or  
17 standard established or permit issued pursuant to, this part  
18 1 of ~~subsection~~ subchapter III, [chapter 459, subchapter III](#),  
19 [chapter 459A](#), or [chapter 459B](#), then one of the following may  
20 apply:

21 Sec. 22. Section 455B.307, subsections 1 and 3, Code 2021,  
22 as amended by 2021 Iowa Acts, House File 699, section 101, are  
23 amended to read as follows:

24 1. A private agency or public agency shall not dump or  
25 deposit or permit the dumping or depositing of any solid waste  
26 at any place other than a sanitary disposal project approved  
27 by the director unless the agency has been granted a permit  
28 by the department which allows the dumping or depositing  
29 of solid waste on land owned or leased by the agency. The  
30 department shall adopt rules regarding the permitting of this  
31 activity which shall provide that the public interest is best  
32 served, but which may be based upon criteria less stringent  
33 than those regulating a public sanitary disposal project  
34 provided that the rules adopted meet the groundwater protection  
35 goal specified in [section 455E.4](#). The comprehensive plans

1 for these facilities may be varied in consideration of the  
2 types of sanitary disposal practices, hydrologic and geologic  
3 conditions, construction and operations characteristics, and  
4 volumes and types of waste handled at the disposal site. The  
5 director may issue temporary permits for dumping or disposal  
6 of solid waste at disposal sites for which an application  
7 for a permit to operate a sanitary disposal project has been  
8 made and which have not met all of the requirements of this  
9 part 1 of this subchapter IV and the rules adopted by the  
10 commission if a compliance schedule has been submitted by the  
11 applicant specifying how and when the applicant will meet the  
12 requirements for an operational sanitary disposal project and  
13 the director determines the public interest will be best served  
14 by granting such temporary permit.

15 3. Any person who violates any provision of this part 1  
16 of this subchapter IV or any rule or any order adopted or the  
17 conditions of any permit or order issued pursuant to this part  
18 1 of this subchapter IV shall be subject to a civil penalty,  
19 not to exceed five thousand dollars for each day of such  
20 violation.

21 Sec. 23. Section 455B.307A, subsection 4, Code 2021, as  
22 amended by 2021 Iowa Acts, House File 699, section 102, is  
23 amended to read as follows:

24 4. This section shall not apply to the discarding of litter  
25 regulated under part 3 of this subchapter IV, ~~part 3~~, and local  
26 littering ordinances.

27 Sec. 24. Section 455B.396, subsection 1, Code 2021, as  
28 amended by 2021 Iowa Acts, House File 699, section 103, is  
29 amended to read as follows:

30 1. Liability to the state under this part 4 or part 5 of  
31 this subchapter IV is a debt to the state. Liability to a  
32 political subdivision under this part 4 of this subchapter IV  
33 is a debt to the political subdivision. The debt, together  
34 with interest on the debt at the maximum lawful rate of  
35 interest permitted pursuant to section 535.2, subsection 3,

1 paragraph "a", from the date costs and expenses are incurred  
2 by the state or a political subdivision is a lien on real  
3 property, except single and multifamily residential property,  
4 on which the department incurs costs and expenses creating a  
5 liability and owned by the persons liable under this part 4 or  
6 part 5. To perfect the lien, a statement of claim describing  
7 the property subject to the lien must be filed within one  
8 hundred twenty days after the incurrence of costs and expenses  
9 by the state or a political subdivision. The statement shall  
10 be filed with, accepted by, and recorded by the county recorder  
11 in the county in which the property subject to the lien is  
12 located. The statement of claim may be amended to include  
13 subsequent liabilities. To be effective, the statement of  
14 claim shall be amended and filed within one hundred twenty days  
15 after the occurrence of the event resulting in the amendment.

16 Sec. 25. Section 484B.10, subsection 1, paragraph b, as  
17 enacted by 2021 Iowa Acts, House File 747, section 2, is  
18 amended to read as follows:

19 b. A game bird hunting preserve operator may apply for a  
20 variance to extend the season date beyond March 31 for that  
21 preserve if the monthly precipitation is above average for  
22 the county in which the preserve is located for at least two  
23 months out of the months of January, February, and March of  
24 that season. The state climatologist ~~established~~ appointed  
25 pursuant to section 159.5 shall provide official national  
26 weather service and community collaborative rain, hail and snow  
27 network data to the department to determine whether a variance  
28 to the established season shall be granted. The department  
29 shall not grant a variance to a game bird preserve that extends  
30 the season beyond April 15 of the year for which the variance  
31 is requested. A person hunting on a game bird hunting preserve  
32 on a date after March 31 pursuant to an extension granted under  
33 this paragraph shall only hunt for and take chukars, quail, or  
34 rooster pheasants.

35 Sec. 26. Section 602.8107, subsection 3, paragraph b,

1 subparagraph (1), if enacted by 2021 Iowa Acts, Senate File  
2 367, section 4, is amended to read as follows:

3 (1) The department of revenue shall receive fifteen percent  
4 of each court debt payment collected on cases assigned to the  
5 department of revenue for collection to reflect the cost of  
6 processing and the remaining eighty-five percent of such court  
7 debt collected shall be paid to the clerk of the district court  
8 for distribution under section 602.8108. The department of  
9 revenue collection fee shall not include the amount of court  
10 debt collected for restitution involving pecuniary damages, the  
11 victim compensation fund, the crime services surcharge, the  
12 domestic and sexual abuse crimes surcharge, the agricultural  
13 surcharge, or the sex offender civil penalty.

14 Sec. 27. Section 633F.4, subsection 2, as enacted by 2021  
15 Iowa Acts, Senate File 240, section 4, is amended to read as  
16 follows:

17 2. The custodial trustee's acceptance may be evidenced by a  
18 writing stating in substance:

19 CUSTODIAL TRUSTEE'S RECEIPT AND ACCEPTANCE

20 I, \_\_\_\_\_ (name of custodial trustee) acknowledge receipt  
21 of the custodial trust property described below or in the  
22 attached instrument and accept the custodial trust as custodial  
23 trustee for \_\_\_\_\_ (name of beneficiary) under the  
24 Iowa Uniform Custodial Trust Act. I undertake to administer  
25 and distribute the custodial trust property pursuant to the  
26 Iowa Uniform Custodial Trust Act. My obligations as custodial  
27 trustee are subject to the directions of the beneficiary  
28 unless the beneficiary is designated as, is, or becomes  
29 incapacitated. The custodial trust property consists of  
30 \_\_\_\_\_.

31 Dated: \_\_\_\_\_

32 ~~(Signature of Custodial Trustee)~~

33 Signed: \_\_\_\_\_

34 (signature of custodial trustee)

35 Sec. 28. Section 633F.18, subsection 1, paragraph a, as

1 enacted by 2021 Iowa Acts, Senate File 240, section 18, is  
2 amended to read as follows:

3 a. The execution and either delivery to the custodial  
4 trustee or recording of an instrument in substantially the  
5 following form:

6 TRANSFER UNDER THE IOWA UNIFORM CUSTODIAL TRUST ACT

7 I, \_\_\_\_\_ (name of transferor or name and representative  
8 capacity if a fiduciary), transfer to \_\_\_\_\_ (name of  
9 trustee other than transferor), as custodial trustee for  
10 \_\_\_\_\_ (name of beneficiary) as beneficiary and \_\_\_\_\_  
11 (name of distributee) as distributee on termination of the  
12 trust in absence of direction by the beneficiary under the Iowa  
13 Uniform Custodial Trust Act, the following:

14 \_\_\_\_\_ (Insert a description of the custodial trust  
15 property legally sufficient to identify and transfer each item  
16 of property).

17 If \_\_\_\_\_ (name of trustee other than transferor)  
18 declines to serve or ceases to serve as custodial trustee for  
19 any reason, then I designate \_\_\_\_\_ (name of substitute  
20 or successor custodial trustee) as substitute or successor  
21 custodial trustee.

22 Dated: \_\_\_\_\_

23 Signature: \_\_\_\_\_

24 Sec. 29. Section 724.15, subsection 3, Code 2021, as amended  
25 by 2021 Iowa Acts, House File 756, section 2, is amended to  
26 read as follows:

27 3. An issuing officer who finds that a person issued a  
28 permit to acquire pistols or revolvers under [this chapter](#)  
29 has been arrested for a disqualifying offense or ~~who~~ is  
30 the subject of proceedings that could lead to the person's  
31 ineligibility for such permit, may immediately suspend such  
32 permit. An issuing officer proceeding under [this subsection](#)  
33 shall immediately notify the permit holder of the suspension  
34 by personal service or certified mail on a form prescribed  
35 and published by the commissioner of public safety and the

1 suspension shall become effective upon the permit holder's  
2 receipt of such notice. If the suspension is based on an  
3 arrest or a proceeding that does not result in a disqualifying  
4 conviction or finding against the permit holder, the issuing  
5 officer shall immediately reinstate the permit upon receipt  
6 of proof of the matter's final disposition. If the arrest  
7 leads to a disqualifying conviction or the proceedings to a  
8 disqualifying finding, the issuing officer shall revoke the  
9 permit. The issuing officer may also revoke the permit of a  
10 person whom the issuing officer later finds was not qualified  
11 for such a permit at the time of issuance or whom the officer  
12 finds provided materially false information on the permit  
13 application. A person aggrieved by a suspension or revocation  
14 under [this subsection](#) may seek review of the decision pursuant  
15 to [section 724.21A](#).

16 Sec. 30. Section 915.52, subsection 4A, if enacted by 2021  
17 Iowa Acts, House File 426, section 5, is amended to read as  
18 follows:

19 NEW SUBSECTION. 4A. An office, agency, or department  
20 may satisfy a notification obligation to registered victims  
21 required by this subchapter through participation in the kit  
22 tracking system established pursuant to section 915.53 to the  
23 extent information is available for dissemination through the  
24 kit tracking system. This ~~section~~ subsection shall not relieve  
25 a notification obligation under this subchapter due to the  
26 unavailability of information for dissemination through the kit  
27 tracking system.

28 Sec. 31. Section 915.53, subsection 7, if enacted by 2021  
29 Iowa Acts, House File 426, section 6, is amended to read as  
30 follows:

31 7. An office, agency, or department may satisfy a  
32 notification obligation to a victim as required by section  
33 915.52 through participation in the kit tracking system to the  
34 extent information is available for dissemination through the  
35 kit tracking system. This ~~section~~ subsection shall not relieve

1 a notification obligation under this subchapter due to the  
2 unavailability of information for dissemination through the kit  
3 tracking system.

4 Sec. 32. 2021 Iowa Acts, Senate File 413, section 74,  
5 subsection 3, is amended to read as follows:

6 3. The ~~section~~ sections of this Act amending [section 45.1](#).

7 Sec. 33. 2021 Iowa Acts, House File 848, section 4, is  
8 amended to read as follows:

9 SEC. 4. EMERGENCY RULES. The office of the chief  
10 information officer may adopt emergency rules under section  
11 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph  
12 "b", to implement the provisions of this Act and the rules  
13 shall be effective immediately upon filing unless a later  
14 date is specified in the rules, unless the effective date of  
15 the rules is delayed or the applicability of the rules is  
16 suspended by the administrative rules review committee. Any  
17 rules adopted in accordance with this section shall not take  
18 effect before the rules are reviewed by the administrative  
19 rules review committee. The delay authority provided to the  
20 administrative rules review committee under ~~section 17A.4,~~  
21 ~~subsection 7, and section 17A.8, subsection~~ subsections 9 and  
22 10, shall be applicable to a delay imposed under this section,  
23 notwithstanding a provision in those ~~sections~~ subsections  
24 making them inapplicable to section 17A.5, subsection 2,  
25 paragraph "b". Any rules adopted in accordance with the  
26 provisions of this section shall also be published as a notice  
27 of intended action as provided in section 17A.4.

28 Sec. 34. EFFECTIVE DATE. The following, being deemed of  
29 immediate importance, take effect upon enactment:

30 1. The section of this division of this Act amending section  
31 49.73, subsection 2, paragraph "b".

32 2. The section of this division of this Act amending  
33 section 257.16C, subsection 3, paragraph "d", subparagraph (4),  
34 subparagraph division (a).

35 3. The section of this division of this Act amending section

1 425.16, subsection 1.

2 4. The section of this division of this Act amending section  
3 425.18.

4 5. The section of this division of this Act amending section  
5 425.40, subsection 1.

6 6. The section of this division of this Act amending 2021  
7 Iowa Acts, Senate File 413, section 74, subsection 3.

8 7. The section of this division of this Act amending 2021  
9 Iowa Acts, House File 848, section 4.

10 Sec. 35. EFFECTIVE DATE. The following takes effect January  
11 1, 2022:

12 The section of this division of this Act amending section  
13 602.8107, subsection 3, paragraph "b", subparagraph (1).

14 Sec. 36. CONTINGENT EFFECTIVE DATE. The following take  
15 effect on the effective date of 2021 Iowa Acts, House File 384,  
16 if enacted:

17 1. The section of this division of this Act amending section  
18 123.46A, subsection 2, paragraph "g".

19 2. The section of this division of this Act amending section  
20 123.46A, subsection 3.

21 Sec. 37. RETROACTIVE APPLICABILITY. The following apply  
22 retroactively to March 8, 2021:

23 1. The section of this division of this Act amending section  
24 49.73, subsection 2, paragraph "b".

25 2. The section of this division of this Act amending 2021  
26 Iowa Acts, Senate File 413, section 74, subsection 3.

27 Sec. 38. RETROACTIVE APPLICABILITY. The following applies  
28 retroactively to February 23, 2021:

29 The section of this division of this Act amending section  
30 257.16C, subsection 3, paragraph "d", subparagraph (4),  
31 subparagraph division (a).

32 Sec. 39. RETROACTIVE APPLICABILITY. The following apply  
33 retroactively to April 12, 2021:

34 1. The section of this division of this Act amending section  
35 425.16, subsection 1.

1 2. The section of this division of this Act amending section  
2 425.18.

3 3. The section of this division of this Act amending section  
4 425.40, subsection 1.

5 Sec. 40. RETROACTIVE APPLICABILITY. The following applies  
6 retroactively to April 28, 2021:

7 The section of this division of this Act amending 2021 Iowa  
8 Acts, House File 848, section 4.

9 DIVISION IV

10 STATE CHILD CARE ASSISTANCE

11 Sec. 41. Section 237A.14, subsection 3, if enacted by 2021  
12 Iowa Acts, House File 302, section 1, is amended to read as  
13 follows:

14 3. Child care provider reimbursement rates under the  
15 graduated eligibility phase-out program shall be the same rates  
16 as the child care provider reimbursement rates ~~in effect on~~  
17 ~~July 1, 2021.~~

18 DIVISION V

19 AMUSEMENT RIDE ATTENDANTS

20 Sec. 42. 2021 Iowa Acts, House File 558, is amended by  
21 adding the following new section:

22 NEW SECTION. SEC. 2. EFFECTIVE DATE. This Act, being  
23 deemed of immediate importance, takes effect upon enactment.

24 Sec. 43. EFFECTIVE DATE. This division of this Act, being  
25 deemed of immediate importance, takes effect upon enactment.

26 Sec. 44. RETROACTIVE APPLICABILITY. This division of this  
27 Act applies retroactively to April 30, 2021.

28 DIVISION VI

29 FUNERAL DIRECTOR REIMBURSEMENT

30 Sec. 45. Section 331.802, subsection 9, as enacted by 2021  
31 Iowa Acts, Senate File 307, section 4, is amended to read as  
32 follows:

33 9. If an autopsy is ordered under this section, the county  
34 shall reimburse the funeral director for all costs associated  
35 with the transportation of the body to and from the facility

1 performing the autopsy at a rate equivalent to the rate of  
2 reimbursement allowed under the standard mileage rate method  
3 for computation of business expenses pursuant to the Internal  
4 Revenue Code at the time the transportation occurs plus any  
5 other associated fees.

6 DIVISION VII

7 GAMBLING

8 Sec. 46. Section 99F.7, subsection 7, Code 2021, is amended  
9 to read as follows:

10 7. It is the intent of the general assembly that employees  
11 be paid at least twenty-five percent above the federal minimum  
12 wage level in effect on December 31, 2020.

13 Sec. 47. Section 99F.10, subsection 4, paragraph a, Code  
14 2021, as amended by 2021 Iowa Acts, House File 861, section 26,  
15 if enacted, is amended to read as follows:

16 a. In determining the license fees and state regulatory  
17 fees to be charged as provided under [section 99F.4](#) and this  
18 section, the commission shall use as the basis for determining  
19 the amount of revenue to be raised from the license fees and  
20 regulatory fees the amount appropriated to the commission plus  
21 the cost of salaries for no more than three special agents  
22 for each excursion gambling boat or gambling structure as  
23 assigned pursuant to the provisions of section 80.25A, plus any  
24 direct and indirect support costs for the division of criminal  
25 investigation's duties pursuant to chapters 99D, 99E, and 99F,  
26 and section 80.25A.

27 DIVISION VIII

28 CHIEF INFORMATION OFFICER — POWERS AND DUTIES

29 Sec. 48. Section 8B.4, subsection 2, Code 2021, is amended  
30 to read as follows:

31 2. Appoint a chief financial officer and all information  
32 technology staff deemed necessary for the administration of the  
33 office's functions as provided in [this chapter](#). For employees  
34 of the office, employment shall be consistent with chapter 8A,  
35 subchapter IV.

DIVISION IX

EMERGENCY MEDICAL SERVICES DISTRICTS

1  
2  
3 Sec. 49. Section 357F.8, Code 2021, is amended to read as  
4 follows:

5 **357F.8 Election on proposed levy and candidates for trustees.**

6 1. When a preliminary plat has been approved by the board,  
7 an election shall be held within the district within sixty days  
8 to approve or disapprove the levy of a an initial tax of not  
9 more than one dollar per thousand dollars of assessed value  
10 on all the taxable property within the district and to choose  
11 candidates for the offices of trustees of the district. The  
12 ballot shall set out the reason for the tax and the amount  
13 needed. The tax shall be set to raise only the amount needed.  
14 Notice of the election, including the time and place of holding  
15 the election, shall be given as provided in [section 357F.4](#).  
16 The vote shall be by ballot which shall state clearly the  
17 proposition to be voted upon and any registered voter residing  
18 within the district at the time of the election may vote. It  
19 is not mandatory for the county commissioner of elections  
20 to conduct elections held pursuant to [this chapter](#), but the  
21 elections shall be conducted in accordance with [chapter 49](#)  
22 where not in conflict with [this chapter](#). Judges shall be  
23 appointed to serve without pay by the board from among the  
24 registered voters of the district to be in charge of the  
25 election. The proposition is approved if sixty percent of  
26 those voting on the proposition vote in favor of it.

27 2. a. If the tax authorized under subsection 1 is  
28 insufficient to provide the services authorized under this  
29 chapter, the trustees may levy an additional annual tax, at  
30 a rate necessary to provide the authorized services, if such  
31 authority for an additional tax is approved at election held  
32 separately and after the election held under subsection 1.

33 b. By resolution, the board may submit to the registered  
34 voters of the district the proposition of levying the  
35 additional annual tax according to the election procedures

1 under subsection 1.

2 c. (1) After adoption of the resolution under paragraph  
3 "b", the board of trustees shall coordinate efforts with  
4 the local emergency medical services agencies to establish  
5 a district advisory council to assist in researching and  
6 assessing the service needs of the district and guiding  
7 implementation of services in the district within a council  
8 structure.

9 (2) The advisory council established under subparagraph (1)  
10 shall recommend to the board of trustees an amount of funding  
11 to be specified on the ballot for the election held under this  
12 subsection 2 and shall annually assess and review the emergency  
13 medical services needs of the district and shall include the  
14 results of such review and assessment in an annual report  
15 filed with the board of trustees. The annual report shall be  
16 publicly available upon filing with the board of trustees.  
17 The board of trustees shall receive public comment regarding  
18 the report at one or more meetings of the board of trustees.  
19 Any meeting of the board of trustees at which public comment  
20 on the annual report is heard shall be at least fourteen days  
21 following the date the annual report is filed with the board  
22 of trustees.

23 d. The proposition is adopted if a majority of those  
24 voting on the proposition at the election approves it. If  
25 the proposition is approved at election, the trustees may  
26 impose the additional annual tax beginning with the fiscal  
27 year beginning July 1 following the election at which the  
28 proposition was approved. The proposition is not affected by a  
29 change in the boundaries of the district.

30 e. Discontinuance of the authority to impose an additional  
31 tax under this chapter shall be by petition and election.  
32 Upon petition of twenty-five percent of the resident eligible  
33 electors, the board of trustees shall submit to the voters  
34 of the district the question of whether to discontinue the  
35 authority to impose the additional tax according to the

1 election procedures under subsection 1. If a majority of those  
2 voting on the question of discontinuance of the trustees'  
3 authority to impose the tax favors discontinuance, the trustees  
4 shall not impose the additional tax for any fiscal year  
5 beginning after the election approving the discontinuance,  
6 unless imposition is subsequently again authorized at election.  
7 Following discontinuance of the authority to impose the  
8 additional tax, authority to reimpose the additional tax  
9 requires approval in accordance with this subsection.

10 Sec. 50. Section 357F.10, Code 2021, is amended to read as  
11 follows:

12 **357F.10 Trustees' powers.**

13 The trustees may purchase, own, rent, or maintain emergency  
14 medical services apparatus or equipment within the state or  
15 outside the territorial jurisdiction and boundary limits of  
16 this state, provide housing for such apparatus and equipment,  
17 provide emergency medical service and facilities, and may  
18 certify for levy ~~an annual tax~~ taxes as provided in section  
19 357F.8. The trustees may purchase material, employ emergency  
20 medical service and other personnel, and may perform all other  
21 acts necessary to properly maintain and operate the district.  
22 The trustees may contract with any city or county or public or  
23 private agency under [chapter 28E](#) for the purpose of providing  
24 emergency medical services under [this chapter](#). The trustees  
25 are allowed necessary expenses in the discharge of their  
26 duties, but they shall not receive a salary.

27 Sec. 51. Section 357F.11, Code 2021, is amended to read as  
28 follows:

29 **357F.11 Bonds in anticipation of revenue.**

30 A district may anticipate the collection of taxes ~~by the~~  
31 ~~levy~~ authorized in [this chapter](#), and to carry out the purposes  
32 of [this chapter](#) may issue bonds payable in not more than ten  
33 equal installments with the rate of interest not exceeding  
34 that permitted by [chapter 74A](#). An indebtedness shall not be  
35 incurred under [this chapter](#) until authorized by an election.

1 The election shall be held and notice given in the same  
2 manner as provided in [section 357F.8](#), and ~~the same~~ a sixty  
3 percent vote shall be necessary to authorize indebtedness.  
4 Both propositions may be submitted to the voters at the same  
5 election.

6 Sec. 52. Section 357G.8, Code 2021, is amended to read as  
7 follows:

8 **357G.8 Election on proposed levy and candidates for trustees.**

9 1. When a preliminary plat has been approved by the council,  
10 an election shall be held within the district within sixty  
11 days to approve or disapprove the levy of a an initial tax  
12 of not more than one dollar per thousand dollars of assessed  
13 value on all the taxable property within the district and  
14 to choose candidates for the offices of trustees of the  
15 district. The ballot shall set out the reason for the tax and  
16 the amount needed. The tax shall be set to raise only the  
17 amount needed. Notice of the election, including the time and  
18 place of holding the election, shall be given as provided in  
19 section 357G.4. The vote shall be by ballot which shall state  
20 clearly the proposition to be voted upon and any registered  
21 voter residing within the district at the time of the election  
22 may vote. It is not mandatory for the county commissioner of  
23 elections to conduct elections held pursuant to [this chapter](#),  
24 but the elections shall be conducted in accordance with chapter  
25 49 where not in conflict with [this chapter](#). Judges shall  
26 be appointed to serve without pay by the council from among  
27 the registered voters of the district to be in charge of the  
28 election. The proposition is approved if sixty percent of  
29 those voting on the proposition vote in favor of it.

30 2. a. If the tax authorized under subsection 1 is  
31 insufficient to provide the services authorized under this  
32 chapter, the trustees may levy an additional annual tax, at  
33 a rate necessary to provide the authorized services, if such  
34 authority for an additional tax is approved at election held  
35 separately and after the election held under subsection 1.

1 b. By resolution, the council may submit to the registered  
2 voters of the district the proposition of levying the  
3 additional annual tax according to the election procedures  
4 under subsection 1.

5 c. (1) After adoption of the resolution under paragraph  
6 "b", the board of trustees shall coordinate efforts with  
7 the local emergency medical services agencies to establish  
8 a district advisory council to assist in researching and  
9 assessing the service needs of the district and guiding  
10 implementation of services in the district within a council  
11 structure.

12 (2) The district advisory council established under  
13 subparagraph (1) shall recommend to the board of trustees  
14 an amount of funding to be specified on the ballot for the  
15 election held under this subsection 2 and shall annually assess  
16 and review the emergency medical services needs of the district  
17 and shall include the results of such review and assessment  
18 in an annual report filed with the board of trustees. The  
19 annual report shall be publicly available upon filing with the  
20 board of trustees. The board of trustees shall receive public  
21 comment regarding the report at one or more meetings of the  
22 board of trustees. Any meeting of the board of trustees at  
23 which public comment on the annual report is heard shall be at  
24 least fourteen days following the date the annual report is  
25 filed with the board of trustees.

26 d. The proposition is adopted if a majority of those  
27 voting on the proposition at the election approves it. If  
28 the proposition is approved at election, the trustees may  
29 impose the additional annual tax beginning with the fiscal  
30 year beginning July 1 following the election at which the  
31 proposition was approved. The proposition is not affected by a  
32 change in the boundaries of the district.

33 e. Discontinuance of the authority to impose an additional  
34 tax under this chapter shall be by petition and election.  
35 Upon petition of twenty-five percent of the resident eligible

1 electors, the board of trustees shall submit to the voters  
2 of the district the question of whether to discontinue the  
3 authority to impose the additional tax according to the  
4 election procedures under subsection 1. If a majority of those  
5 voting on the question of discontinuance of the trustees'  
6 authority to impose the tax favors discontinuance, the trustees  
7 shall not impose the additional tax for any fiscal year  
8 beginning after the election approving the discontinuance,  
9 unless imposition is subsequently again authorized at election.  
10 Following discontinuance of the authority to impose the  
11 additional tax, authority to reimpose the additional tax  
12 requires approval in accordance with this subsection.

13 Sec. 53. Section 357G.10, Code 2021, is amended to read as  
14 follows:

15 **357G.10 Trustees' powers.**

16 The trustees may purchase, own, rent, or maintain emergency  
17 medical services apparatus or equipment within the state or  
18 outside the territorial jurisdiction and boundary limits of  
19 this state, provide housing for such apparatus and equipment,  
20 provide emergency medical service and facilities, and may  
21 certify for levy ~~an annual tax~~ taxes as provided in section  
22 357G.8. The trustees may purchase material, employ emergency  
23 medical service and other personnel, and may perform all other  
24 acts necessary to properly maintain and operate the district.  
25 The trustees may contract with any other city or county or  
26 public or private agency under [chapter 28E](#) for the purpose of  
27 providing emergency medical services under [this chapter](#). The  
28 trustees are allowed necessary expenses in the discharge of  
29 their duties, but they shall not receive a salary.

30 Sec. 54. Section 357G.11, Code 2021, is amended to read as  
31 follows:

32 **357G.11 Bonds in anticipation of revenue.**

33 A district may anticipate the collection of taxes ~~by the~~  
34 ~~levy~~ authorized in [this chapter](#), and to carry out the purposes  
35 of [this chapter](#) may issue bonds payable in not more than ten

1 equal installments with the rate of interest not exceeding  
2 that permitted by [chapter 74A](#). An indebtedness shall not be  
3 incurred under [this chapter](#) until authorized by an election.  
4 The election shall be held and notice given in the same  
5 manner as provided in [section 357G.8](#), and ~~the same~~ a sixty  
6 percent vote shall be necessary to authorize indebtedness.  
7 Both propositions may be submitted to the voters at the same  
8 election.

9

DIVISION X

10

OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

11

Sec. 55. Section 422D.1, Code 2021, is amended to read as

12

follows:

13

**422D.1 Authorization — election — imposition and repeal —**

14

**use of revenues.**

15

1. *a.* A Upon adoption of a resolution declaring emergency

16

medical services to be an essential county service under

17

subsection 1A, and subject to the limitations of this chapter,

18

a county board of supervisors may offer for voter approval

19

the authorization to impose any of the following taxes or a

20

combination of the following taxes:

21

(1) Local option income surtax.

22

(2) An ad valorem property tax not to exceed seventy-five

23

cents per one thousand dollars of assessed value on all taxable

24

property within the county.

25

*b.* Revenues generated from these taxes shall be used for

26

emergency medical services as provided in [section 422D.6](#).

27

1A. a. To be effective, the resolution declaring emergency

28

medical services to be an essential service shall be considered

29

and voted on for approval at two meetings of the board prior to

30

the meeting at which the resolution is to be finally approved

31

by a majority of the board by recorded vote, as defined in

32

section 331.101. Notice of the first meeting of the board

33

at which the resolution is considered and voted on shall be

34

published not less than sixty days prior to the date of the

35

meeting in one or more newspapers that meet the requirements

1 of section 618.14. The board shall not suspend or waive the  
2 requirements for approval of the resolution or approval of the  
3 imposition of a tax under this chapter.

4 b. Each county for which a resolution has been adopted  
5 under this subsection shall coordinate efforts with the local  
6 emergency medical services agencies to establish a county  
7 emergency medical services system advisory council to assist  
8 in researching and assessing the service needs of the county  
9 and guiding implementation of services in the county within a  
10 council structure.

11 c. The county emergency medical services system advisory  
12 council established under paragraph "b" shall recommend to  
13 the board of supervisors an amount of funding to be specified  
14 on the ballot, and if one or more of the taxes are approved  
15 at election, shall annually assess and review the emergency  
16 medical services needs of the county, and shall include the  
17 results of such review and assessment in an annual report filed  
18 with the board of supervisors. The annual report shall be  
19 publicly available upon filing with the board of supervisors.  
20 The board of supervisors shall receive public comment regarding  
21 the report at one or more meetings of the board of supervisors.  
22 Any meeting of the board of supervisors at which public comment  
23 on the annual report is heard shall be at least fourteen days  
24 following the date the annual report is filed with the board  
25 of supervisors.

26 d. A resolution declaring emergency medical services to be  
27 an essential service shall be deemed void if the proposition  
28 to impose the taxes fails at election, authority to impose the  
29 taxes expires, or if discontinuance of the authority to impose  
30 the tax is approved at election under subsection 4.

31 2. a. The taxes for emergency medical services shall  
32 only be imposed after an election at which ~~a majority~~ sixty  
33 percent of those voting on the question of imposing the tax  
34 or combination of taxes specified in [subsection 1](#), paragraph  
35 "a", subparagraph (1) or (2), vote in favor of the question.

1 However, the tax or combination of taxes specified in  
2 subsection 1 shall not be imposed on property within or on  
3 residents of a benefited emergency medical services district  
4 under [chapter 357F](#). The question of imposing the tax or  
5 combination of the taxes may be submitted at the regular city  
6 election, a special election, or the general election. Notice  
7 of the question shall be provided by publication at least sixty  
8 days before the time of the election and shall identify the tax  
9 or combination of taxes and the rate or rates, as applicable.

10 If a ~~majority~~ sixty percent of those voting on the question  
11 approve the imposition of the tax or combination of taxes, the  
12 tax or combination of taxes ~~shall~~ may be imposed as follows:

13 (1) A local option income surtax ~~shall~~ may be imposed for  
14 tax years beginning on or after January 1 ~~of the fiscal year in~~  
15 ~~which the favorable election was held~~ following the date the  
16 ordinance is filed with the director of revenue under section  
17 422D.3, subsection 3.

18 (2) An ad valorem property tax ~~shall~~ may be imposed for the  
19 property taxes due and payable in fiscal year years beginning  
20 after the fiscal year in which the election was held.

21 *b.* Before a county imposes an income surtax as specified  
22 in [subsection 1](#), paragraph "a", subparagraph (1), a benefited  
23 emergency medical services district in the county shall be  
24 dissolved, and the county shall be liable for the outstanding  
25 obligations of the benefited district. If the benefited  
26 district extends into more than one county, the county imposing  
27 the income surtax shall be liable for only that portion of the  
28 obligations relating to the portion of the benefited district  
29 in the county.

30 3. Revenues received by the county from the taxes imposed  
31 under [this chapter](#) shall be deposited into the emergency  
32 medical services trust fund created pursuant to [section 422D.6](#)  
33 and shall be used as provided in that section.

34 4. ~~Any~~ For a county that is not one of the eleven most  
35 populous counties in the state, as determined by the latest

1 preceding certified federal census or the latest applicable  
 2 population estimate issued by the United States census bureau,  
 3 whichever is most recent, any tax or combination of taxes  
 4 imposed shall be for a maximum period of ~~five~~ fifteen years.  
 5 For a county that is one of the eleven most populous counties  
 6 in the state, as determined by the latest preceding certified  
 7 federal census or the latest applicable population estimate  
 8 issued by the United States census bureau, whichever is most  
 9 recent, any tax or combination of taxes imposed shall be for a  
 10 maximum period of ten years. Discontinuance of the authority  
 11 to impose a tax under this chapter prior to the expiration of  
 12 the period of years for which the tax is approved shall be by  
 13 petition and election. Upon receipt of a petition signed by  
 14 eligible electors of the county equal in number to at least  
 15 twenty-five percent of the votes cast in the county for the  
 16 office of president of the United States or governor at the  
 17 last preceding general election or five thousand, whichever  
 18 is less, the board of supervisors shall direct the county  
 19 commissioner of elections to submit to the voters of the county  
 20 the question of whether to discontinue the authority to impose  
 21 one or more of the taxes under this chapter. If a majority of  
 22 those voting on the question of discontinuance of the board's  
 23 authority to impose the tax favors discontinuance, the board  
 24 shall not impose the property tax for any fiscal year beginning  
 25 after the election approving the discontinuance and shall not  
 26 impose the income surtax for any tax year beginning after  
 27 the election approving the discontinuance unless imposition  
 28 is subsequently again authorized at election. Following  
 29 expiration or discontinuance of the authority to impose the  
 30 taxes under this chapter, authority to reimpose the taxes  
 31 requires approval in accordance with this section.

32     Sec. 56. Section 422D.2, Code 2021, is amended to read as  
 33 follows:

34     **422D.2 Local income surtax.**

35     A county may impose by ordinance a local income surtax as

1 provided in [section 422D.1](#) at the rate set by the board of  
2 supervisors, of up to one percent, on the state individual  
3 income tax of each individual residing in the county at the  
4 end of the individual's applicable tax year. However, the  
5 cumulative total of the percents of income surtax imposed on  
6 any taxpayer in the county shall not exceed twenty percent.  
7 The reason for imposing the surtax and the amount needed, as  
8 determined by the board of supervisors after recommendation of  
9 the county emergency medical services system advisory council,  
10 shall be set out on the ballot and in the ordinance. The  
11 surtax rate shall be set to raise only the amount needed. For  
12 purposes of [this section](#), "state individual income tax" means  
13 the tax computed under [section 422.5](#), less the amounts of  
14 nonrefundable credits allowed under [chapter 422, subchapter II](#).

15 Sec. 57. Section 422D.3, subsection 1, Code 2021, is amended  
16 to read as follows:

17 1. A local income surtax ~~shall~~ may be imposed for tax years  
18 beginning on or after January 1 ~~of the fiscal year in which~~  
19 ~~the favorable election was held for tax years beginning on or~~  
20 ~~after January 1~~ following the date the ordinance is filed with  
21 the director of revenue under subsection 3, and is repealed as  
22 provided in [section 422D.1, subsection 4](#), ~~as of December 31~~ for  
23 ~~tax years beginning after December 31~~.

24 Sec. 58. Section 422D.5, Code 2021, is amended to read as  
25 follows:

26 **422D.5 Property tax levy.**

27 A county may levy an emergency medical services tax at the  
28 rate set by the board of supervisors subject to the limitation  
29 under section 422D.1, subsection 1, paragraph "a", subparagraph  
30 (2), and approved at the election as provided in section  
31 422D.1, on all taxable property in the county for fiscal years  
32 beginning with property taxes due and payable in the fiscal  
33 year beginning after the fiscal year in which the favorable  
34 election was held. The reason for imposing the tax and the  
35 amount needed, as determined by the board of supervisors after

1 recommendation of the county emergency medical services system  
2 advisory council, shall be set out on the ballot. The rate  
3 shall be set so as to raise only the amount needed. ~~The levy~~  
4 ~~is repealed for subsequent fiscal years as provided in section~~  
5 ~~422D.1, subsection 4.~~

6 Sec. 59. Section 422D.6, subsection 1, Code 2021, is amended  
7 to read as follows:

8 1. A county authorized to impose a tax under **this chapter**  
9 shall establish an emergency medical services trust fund  
10 into which revenues received from the taxes imposed shall  
11 be deposited. Moneys in the trust fund shall be used for  
12 emergency medical services. In addition, moneys in the fund  
13 may be used for the purpose of matching federal or state  
14 funds for education and training related to emergency medical  
15 services. Moneys remaining in the fund following expiration or  
16 discontinuance of the authority to impose the taxes as provided  
17 in section 422D.1, subsection 4, shall remain in the fund and  
18 may be expended for the purposes specified in this section.

19 Sec. 60. IMPLEMENTATION. This division of this Act shall  
20 not affect the imposition and collection of taxes under chapter  
21 422D in effect on July 1, 2021, and such taxes shall continue  
22 to be imposed and administered until the period of authority to  
23 impose such taxes in effect immediately prior to July 1, 2021,  
24 expires.

25 DIVISION XI

26 EMERGENCY MEDICAL SERVICE TRAINING PROGRAMS

27 Sec. 61. Section 147A.1, subsection 13, Code 2021, is  
28 amended to read as follows:

29 13. "*Training program*" means an Iowa college approved by  
30 the higher learning commission, ~~or~~ an Iowa hospital authorized  
31 by the department, or a medical care ambulance service or  
32 nontransport service that has received authorization from the  
33 department to conduct emergency medical care services training.

34 Sec. 62. Section 147A.17, subsection 1, Code 2021, is  
35 amended to read as follows:

1 1. An Iowa college approved by the higher learning  
2 commission, ~~or~~ an Iowa hospital in this state, or a medical  
3 care ambulance service or nontransport service that desires to  
4 provide emergency medical care services training leading to  
5 certification as an emergency medical care provider shall apply  
6 to the department for authorization to establish a training  
7 program.

8 Sec. 63. EFFECTIVE DATE. This division of this Act, being  
9 deemed of immediate importance, takes effect upon enactment.

10

DIVISION XII

11

LOCAL OPTION SALES TAX REVENUE

12 Sec. 64. Section 423B.7, subsection 7, paragraph a, Code  
13 2021, is amended to read as follows:

14 a. Subject to the requirement of paragraph "b", local  
15 sales and services tax moneys received by a city or county  
16 may be expended for any lawful purpose of the city or county,  
17 including but not limited to expenses related to providing  
18 emergency medical services within the applicable city or  
19 county.