

Standing Appropriations Bill Senate File 615

Last Action:

Final Action

May 19, 2021

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

**Fiscal Services Division
Legislative Services Agency**

NOTES ON BILLS AND AMENDMENTS (NOBA)

Available online at www.legis.iowa.gov/publications/information/appropriationBillAnalysis

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FUNDING SUMMARY

Senate File 615 makes adjustments to various standing appropriations that result in a net decrease of \$31.5 million to General Fund appropriations for FY 2022.

MAJOR INCREASES/DECREASES/TRANSFERS OF EXISTING PROGRAMS

Limits the FY 2022 General Fund appropriation to the Department of Education for nonpublic school transportation to \$9.0 million. Requires the appropriation to be prorated if the claims exceed the appropriation. Page 1, Line 3

Suspends the General Fund standing appropriation of \$14.8 million to the Department of Education for the Instructional Support Program for FY 2022. Page 1, Line 17

Reduces the FY 2022 State school aid funding to Area Education Agencies (AEAs) by \$15.0 million. Page 1, Line 23

Provides a FY 2021 General Fund supplemental appropriation to the Office of the Chief Information Officer for continued funding of the Workday, Inc. contract through FY 2023. Page 2, Line 14

Provides a FY 2022 General Fund appropriation to the State Public Defender for the Indigent Defense Fund to provide funding for increased costs resulting from HF 743 (Adoption, State Public Defender Bill). Page 2, Line 28

SIGNIFICANT CODE CHANGES

Specifies that if a tax levy of up to \$1 per \$1,000 of assessed value on all the taxable property within a benefited emergency medical services (EMS) district is insufficient to provide the necessary EMS services, the trustees of the district may levy an additional tax if the proposed tax levy is approved by a majority vote at a separate election. This provision also specifies procedures relating to the discontinuance of an additional tax for EMS services. Page 17, Line 27

Specifies that if a tax levy of up to \$1 per \$1,000 of assessed value on all taxable property within a city EMS district is insufficient to provide the necessary EMS services, the trustees of the district may levy an additional tax if the proposed tax levy is approved by a majority vote at a separate election. The Section also specifies procedures relating to the discontinuance of an additional tax for EMS services. Page 20, Line 30

Requires counties to adopt a resolution declaring EMS services to be an essential service, prior to seeking approval from the voters to impose taxes for such services. Requires that an ad valorem property tax for Page 23, Line 11

EMS services not exceed \$0.75 per \$1,000 of assessed value on all taxable property in a county.

Changes the requirement for voter approval of the imposition of a tax for county EMS services from a simple majority to a 60.0% majority of votes cast.

Page 24, Line 31

Specifies that for a county that is not one of the 11 most populous counties, the period of time for the imposition of any tax for EMS services changes from five years to 15 years. For a county that is one of the 11 most populous counties, any tax imposed for EMS services will be for a maximum of 10 years.

Page 25, Line 34

Specifies that any moneys remaining in a county EMS trust fund, following the the expiration or discontinuance of the authority to impose taxes, may continue to be expended for EMS services.

Page 28, Line 6

Expands the definition of Training Program to include a program approved by a medical care ambulance service or nontransport service that has received authorization from the Department of Public Health.

Page 28, Line 27

EFFECTIVE DATE

Specifies that the provision in Division II that appropriates moneys to the Office of the Chief Information Officer is effective upon enactment.

Page 3, Line 2

Specifies that the provision in Division II that appropriates moneys to the State Public Defender takes effect on the effective date of HF 743 (Adoption, State Public Defender Bill).

Page 3, Line 6

Specifies that Division V relating to amusement ride attendants takes effect upon enactment and applies retroactively to April 30, 2021.

Page 15, Line 24

Specifies that Division XI pertaining to EMS training programs takes effect upon enactment.

Page 29, Line 8

Senate File 615 provides for the following changes to the Code of Iowa.

Page #	Line #	Bill Section	Action	Code Section
1	23	3	Add	257.35.15A
3	19	10	Amend	49.73.2.b
3	27	11	Amend	123.46A.2.g
4	10	12	Amend	123.46A.3
5	4	13	Amend	232D.503.6.1
5	13	14	Amend	257.16C.3.d.(4).(a)
5	20	15	Amend	321.89.3A
5	30	16	Amend	422.11T
6	2	17	Amend	422.16B.1.b
6	8	18	Amend	425.16.1
6	17	19	Amend	425.18
7	2	20	Amend	425.40.1
7	21	22	Amend	455B.307.1,3
8	21	23	Amend	455B.307A.4
8	27	24	Amend	455B.396.1
9	16	25	Amend	484B.10.1.b
10	14	27	Amend	633F.4.2
10	35	28	Amend	633F.18.1.a
11	24	29	Amend	724.15.3
15	11	41	Amend	237A.14.3
15	30	45	Amend	331.802.9
16	8	46	Amend	99F.7.7
16	13	47	Amend	99F.10.4.a
16	29	48	Amend	8B.4.2
17	3	49	Amend	357F.8
19	10	50	Amend	357F.10
19	27	51	Amend	357F.11
20	6	52	Amend	357G.8
22	13	53	Amend	357G.10
22	30	54	Amend	357G.11
23	11	55	Amend	422D.1
26	32	56	Amend	422D.2
27	15	57	Amend	422D.3.1
27	24	58	Amend	422D.5
28	6	59	Amend	422D.6.1
28	27	61	Amend	147A.1.13
28	34	62	Amend	147A.17.1
29	12	64	Amend	423B.7.7.a

PG LN	GA:89 SF615	Explanation
1 1	DIVISION I	
1 2	STANDING APPROPRIATIONS AND RELATED MATTERS	
1 3	Section 1. LIMITATIONS OF STANDING APPROPRIATIONS — FY	CODE: Limits the FY 2022 General Fund appropriation to the
1 4	2021-2022. Notwithstanding the standing appropriation in the	Department of Education for nonpublic school transportation to
1 5	following designated section for the fiscal year beginning July	\$8,997,091. Requires the appropriation to be prorated if the claims
1 6	1, 2021, and ending June 30, 2022, the amount appropriated from	exceed the appropriation.
1 7	the general fund of the state pursuant to that section for the	
1 8	following designated purpose shall not exceed the following	DETAIL: This is an increase of \$800,000 compared to estimated FY
1 9	amount:	2021. This also represents a decrease of \$1,900,000 compared to the
1 10	For payment of claims for nonpublic school pupil	estimated standing unlimited appropriation of \$10,897,091 based on
1 11	transportation under section 285.2:	current law.
1 12 \$ 8,997,091	
1 13	If total approved claims for reimbursement for nonpublic	
1 14	school pupil transportation exceed the amount appropriated in	
1 15	accordance with this section, the department of education shall	
1 16	prorate the amount of each approved claim.	
1 17	Sec. 2. INSTRUCTIONAL SUPPORT STATE AID — FY 2021-2022. In	Suspends the General Fund standing appropriation of \$14,800,000 for
1 18	lieu of the appropriation provided in section 257.20,	the Instructional Support Program for FY 2022.
1 19	subsection 2, the appropriation for the fiscal year	
1 20	beginning July 1, 2021, and ending June 30, 2022, for paying	DETAIL: Although no State funding will be provided for the
1 21	instructional support state aid under section 257.20 for the	Instructional Support Program, school districts may use local property
1 22	fiscal year is zero.	tax and income surtax to fund their portion of the Program. In FY 2021,
		325 school districts implemented the Program and generated
		\$246,150,998 in local taxes (\$93,082,602 in income surtax and
		\$153,068,396 in property taxes). This Program has not been funded
		by the State since FY 2006.
1 23	Sec. 3. Section 257.35, Code 2021, is amended by adding the	CODE: Reduces the FY 2022 State school aid funding to Area
1 24	following new subsection:	Education Agencies (AEAs) by \$15,000,000.
1 25	NEW SUBSECTION 15A. Notwithstanding subsection 1, and in	
1 26	addition to the reduction applicable pursuant to subsection	DETAIL: In addition to the \$15,000,000 State aid reduction for
1 27	2, the state aid for area education agencies and the portion	FY 2022, the AEAs have an annual statutory reduction of \$7,500,000.
1 28	of the combined district cost calculated for these agencies	The State aid reduction to the AEAs will total \$22,500,000 for FY 2022.
1 29	for the fiscal year beginning July 1, 2021, and ending June	Funding was reduced by the same amount in FY 2021.
1 30	30, 2022, shall be reduced by the department of management by	
1 31	fifteen million dollars. The reduction for each area education	
1 32	agency shall be prorated based on the reduction that the agency	
1 33	received in the fiscal year beginning July 1, 2003.	

1 34 Sec. 4. SPECIAL FUNDS — SALARY ADJUSTMENTS —
 1 35 UNAPPROPRIATED MONEYS — FY 2021-2022. For the fiscal year
 2 1 beginning July 1, 2021, and ending June 30, 2022, salary
 2 2 adjustments otherwise provided may be funded as determined
 2 3 by the department of management, subject to any applicable
 2 4 constitutional limitation, using unappropriated moneys
 2 5 remaining in the department of commerce revolving fund, the
 2 6 gaming enforcement revolving fund, the gaming regulatory
 2 7 revolving fund, the primary road fund, the road use tax
 2 8 fund, the fish and game protection fund, and the Iowa public
 2 9 employees' retirement fund, and in other departmental
 2 10 revolving, trust, or special funds for which the general
 2 11 assembly has not made an operating budget appropriation.

Permits salary adjustments to be funded from non-General Fund moneys remaining in various revolving, trust, or special funds for FY 2022 for which the General Assembly has not established an operating budget.

2 12 DIVISION II
 2 13 MISCELLANEOUS APPROPRIATIONS

2 14 Sec. 5. OFFICE OF THE CHIEF INFORMATION OFFICER — FY
 2 15 2020-2021. There is appropriated from the general fund of the
 2 16 state to the office of the chief information officer for the
 2 17 fiscal year beginning July 1, 2020, and ending June 30, 2021,
 2 18 the following amount, or so much thereof as is necessary, to be
 2 19 used for the purposes designated:
 2 20 For implementation of a new state central personnel,
 2 21 accounting, and budget system:
 2 22 \$ 23,230,000

FY 2021 General Fund supplemental appropriation to the Office of the Chief Information Officer for the implementation of the Workday, Inc. contract.

DETAIL: In October 2019, the State entered into a contract with Workday for the replacement of the State's personnel, accounting, and budget systems by July 2022. The Office was also provided a FY 2021 General Fund supplemental appropriation of \$21,000,000 in [SF 284](#) (FY 2021 Supplemental Appropriations Act) to cover costs of the Workday contract in FY 2021. The appropriation in this Bill is intended to cover costs associated with the contract through FY 2023.

2 23 Notwithstanding section 8.33, moneys appropriated in this
 2 24 section that remain unencumbered or unobligated at the close of
 2 25 the fiscal year shall not revert but shall remain available for
 2 26 expenditure for the purposes designated until the close of the
 2 27 fiscal year that begins July 1, 2022.

CODE: Specifies that the supplemental appropriation for the Workday contract in this Bill does not revert at the end of FY 2021, and remains available for expenditure until the end of FY 2023.

2 28 Sec. 6. STATE PUBLIC DEFENDER — FY 2021-2022. There is
 2 29 appropriated from the general fund of the state to the office
 2 30 of the state public defender of the department of inspections
 2 31 and appeals for the fiscal year beginning July 1, 2021, and
 2 32 ending June 30, 2022, the following amount, or so much thereof
 2 33 as is necessary, to be used for the purposes designated:
 2 34 For payments on behalf of eligible adults and juveniles from

FY 2022 General Fund appropriation to the Indigent Defense Fund.

DETAIL: The appropriation is intended to provide funding for the estimated increased costs resulting from [HF 743](#) (Adoption, State Public Defender Bill).

<p>2 35 the indigent defense fund, in accordance with section 815.11: 3 1 \$ 200,000</p>	
<p>3 2 Sec. 7. EFFECTIVE DATE. The following, being deemed of 3 3 immediate importance, takes effect upon enactment: 3 4 The section of this division of this Act appropriating 3 5 moneys to the office of the chief information officer.</p>	<p>Specifies that the Section in Division II that appropriates moneys to the Office of the Chief Information Officer is effective upon enactment.</p>
<p>3 6 Sec. 8. CONTINGENT EFFECTIVE DATE. The following takes 3 7 effect on the effective date of 2021 Iowa Acts, House File 743, 3 8 if enacted: 3 9 The section of this division of this Act appropriating 3 10 moneys to the state public defender.</p>	<p>Specifies that the Section in Division II that appropriates moneys to the State Public Defender take effect on the effective date of HF 743 (Adoption, State Public Defender Bill).</p>
<p>3 11 DIVISION III 3 12 CORRECTIVE PROVISIONS</p>	
<p>3 13 Sec. 9. Section 15.371, subsection 7, paragraph b, 3 14 subparagraph (3), if enacted by 2021 Iowa Acts, Senate File 3 15 619, section 29, is amended to read as follows: 3 16 (3) If the board approves an application, the type and 3 17 amount of financial assistance that should to be awarded to the 3 18 applicant.</p>	<p>Corrective provision for SF 619 (Taxation and Other Provisions Bill). DETAIL: This Bill was approved by the General Assembly on May 18, 2021.</p>
<p>3 19 Sec. 10. Section 49.73, subsection 2, paragraph b, as 3 20 enacted by 2021 Iowa Acts, Senate File 413, section 36, is 3 21 amended to read as follows: 3 22 b. The legislative services agency shall place on the 3 23 internet site of the agency general assembly information 3 24 regarding the opening and closing times of polling places until 3 25 and including November 7, 2024. This paragraph is repealed 3 26 effective July 1, 2025.</p>	<p>CODE: Corrective provision for SF 413 (Elections Act). DETAIL: This Act was approved by the General Assembly on February 24, 2021, and signed by the Governor on March 8, 2021.</p>
<p>3 27 Sec. 11. Section 123.46A, subsection 2, paragraph g, Code 3 28 2021, as amended by 2021 Iowa Acts, House File 766, section 1, 3 29 is amended to read as follows: 3 30 g. Delivery of alcoholic liquor, wine, or beer, or mixed 3 31 drinks or cocktails shall be made by the licensee or permittee, 3 32 the licensee's or permittee's employee, or a third party, 3 33 provided the licensee or permittee has entered into a written 3 34 agreement with the third party that authorizes the third 3 35 party to act as an agent of the licensee or permittee for the</p>	<p>CODE: Corrective provisions for HF 766 (Delivery of Alcoholic Beverages Act). DETAIL: This Act was approved by the General Assembly on April 21, 2021, and signed by the Governor on May 10, 2021.</p>

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

4 10 Sec. 12. Section 123.46A, subsection 3, Code 2021, as
4 11 amended by 2021 Iowa Acts, House File 766, section 3, is
4 12 amended to read as follows:

4 13 3. A violation of this section or any other provision
4 14 of this chapter shall subject the licensee or permittee to
4 15 the penalty provisions of section 123.39. If the licensee
4 16 or permittee, an employee of the licensee or permittee, or a
4 17 person delivering alcoholic liquor, wine, ~~or beer~~, or mixed
4 18 drinks or cocktails for a third party acting on behalf of the
4 19 licensee or permittee pursuant to a written agreement violates
4 20 this section, the licensee or permittee shall not be assessed
4 21 a penalty under section 123.39 if the licensee or permittee
4 22 establishes all of the following:

4 23 a. The violation was committed off of the licensee's or
4 24 permittee's premises after the liquor, wine, ~~or beer~~, or
4 25 mixed drinks or cocktails was removed from the licensee's or
4 26 permittee's premises in fulfillment of a delivery order.

4 27 b. (1) If the person who committed the violation is an
4 28 employee of the licensee or permittee, that no other violation
4 29 of this section was committed by any employee of the licensee
4 30 or permittee within the two-year period immediately preceding
4 31 the date of violation.

4 32 (2) If the person who committed the violation is a person
4 33 delivering for a third party acting on behalf of the licensee
4 34 or permittee, that no other violation of this section was
4 35 committed by any person delivering for the same third party
5 1 while the third party was acting on behalf of the licensee or
5 2 permittee within the two-year period immediately preceding the
5 3 date of violation.

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

CODE: Corrective provision for [SF 240](#) (Custodial Trusts Act).

DETAIL: This Act was approved by the General Assembly on February

<p>5 7 If the court orders termination of a guardianship 5 8 established under this chapter and the guardian has custody 5 9 of any assets of a protected person who is a minor or was a 5 10 minor at the time of the minor's death, the court shall order 5 11 delivery of the minors <u>minor's</u> assets to the minor or to a 5 12 fiduciary acting under one or more of the following:</p> <p>5 13 Sec. 14. Section 257.16C, subsection 3, paragraph d, 5 14 subparagraph (4), subparagraph division (a), as enacted by 2021 5 15 Iowa Acts, Senate File 269, section 5, is amended to read as 5 16 follows: 5 17 (a) The amount appropriated to the transportation equity 5 18 fund under this paragraph <u>subparagraph</u> for the immediately 5 19 preceding fiscal year.</p> <p>5 20 Sec. 15. Section 321.89, subsection 3A, as enacted by 2021 5 21 Iowa Acts, Senate File 232, section 2, is amended to read as 5 22 follows: 5 23 3A. RECLAMATION OF ABANDONED VEHICLES. Prior to driving an 5 24 abandoned vehicle away from the premises, a person who received 5 25 or who is reclaiming the vehicle of <u>on</u> behalf of a person who 5 26 received notice under subsection 3 shall present to the police 5 27 authority or private entity, as applicable, the person's valid 5 28 driver's license and proof of financial liability coverage as 5 29 provided in section 321.20B.</p> <p>5 30 Sec. 16. Section 422.11T, if enacted by 2021 Iowa Acts, 5 31 House File 588, section 2, is amended to read as follows: 5 32 422.11T HOOVER PRESIDENTIAL LIBRARY TAX CREDIT. 5 33 The tax imposed under this subchapter, less the credits 5 34 allowed under section 422.12, shall be reduced by <u>a</u> Hoover 5 35 presidential library tax credit authorized pursuant to section 6 1 15E.364.</p> <p>6 2 Sec. 17. Section 422.16B, subsection 1, paragraph b, if 6 3 enacted by 2021 Iowa Acts, Senate File 608, section 14, is 6 4 amended to read as follows: 6 5 b. "Pass-through entity" includes any entity that is a 6 6 partnership or a pass-through entity as those terms are defined 6 7 in <u>section</u> 422.25A.</p> <p>6 8 Sec. 18. Section 425.16, subsection 1, as enacted by 2021</p>	<p>10, 2021, and signed by the Governor on March 8, 2021.</p> <p>Corrective provision for SF 269 (School Supplemental Aid and Equity Act). DETAIL: This Act was approved by the General Assembly on February 17, 2021, and signed by the Governor on February 23, 2021.</p> <p>Corrective provision for SF 232 (Abandoned Vehicles Act). DETAIL: This Act was approved by the General Assembly on March 9, 2021, and signed by the Governor on March 22, 2021.</p> <p>Corrective provision for HF 588 (Hoover Presidential Library Tax Credit Act). DETAIL: This Bill was approved by the General Assembly on April 21, 2021, and signed by the Governor on May 24, 2021.</p> <p>Corrective provision for SF 608 (Taxation and Penalties Bill). DETAIL: This Bill was approved by the General Assembly on May 10, 2021.</p> <p>Corrective provisions for HF 368 (Rent Reimbursement Act).</p>
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6 9 Iowa Acts, House File 368, section 15, is amended to read as
6 10 follows:

6 11 1. In addition to the homestead tax credit allowed under
6 12 section 425.1, subsections 1 through 4, persons who own or
6 13 rent their homesteads and who meet the qualifications provided
6 14 in this subchapter are eligible for a property tax credit or
6 15 for property taxes due or reimbursement of rent constituting
6 16 property taxes paid.

6 17 Sec. 19. Section 425.18, Code 2021, as amended by 2021
6 18 Iowa Acts, House File 368, section 17, is amended to read as
6 19 follows:

6 20 425.18 RIGHT TO FILE A CLAIM.

6 21 The right to file a claim for reimbursement or credit
6 22 under this subchapter may be exercised by the claimant or
6 23 on behalf of a claimant by the claimant's legal guardian,
6 24 spouse, or attorney, or by the executor or administrator of the
6 25 claimant's estate. If a claimant dies after having filed a
6 26 claim for reimbursement for rent constituting property taxes
6 27 paid, the amount of the reimbursement may be paid to another
6 28 member of the household as determined by the department of ~~of~~
6 29 human services. If the claimant was the only member of the
6 30 household, the reimbursement may be paid to the claimant's
6 31 executor or administrator, but if neither is appointed and
6 32 qualified within one year from the date of the filing of
6 33 the claim, the reimbursement shall escheat to the state. If
6 34 a claimant dies after having filed a claim for credit for
6 35 property taxes due, the amount of credit shall be paid as if
7 1 the claimant had not died.

7 2 Sec. 20. Section 425.40, subsection 1, Code 2021, as amended
7 3 by 2021 Iowa Acts, House File 368, section 34, is amended to
7 4 read as follows:

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

7 12 Sec. 21. Section 455B.175, subsection 1, unnumbered
7 13 paragraph 1, Code 2021, as amended by 2021 Iowa Acts, House
7 14 File 699, section 91, is amended to read as follows:

DETAIL: This Act was approved by the General Assembly on March
22, 2021, and signed by the Governor on April 12, 2021.

Corrective provisions for [HF 699](#) (Nonsubstantive Code Editor's Act).

DETAIL: This Act was approved by the General Assembly on April 7,

7 15 If there is substantial evidence that any person has
7 16 violated or is violating any provision of, or any rule or
7 17 standard established or permit issued pursuant to, this part
7 18 1 of ~~subsection~~ subchapter III, chapter 459, subchapter III,
7 19 chapter 459A, or chapter 459B, then one of the following may
7 20 apply:
7 21 Sec. 22. Section 455B.307, subsections 1 and 3, Code 2021,
7 22 as amended by 2021 Iowa Acts, House File 699, section 101, are
7 23 amended to read as follows:
7 24 1. A private agency or public agency shall not dump or
7 25 deposit or permit the dumping or depositing of any solid waste
7 26 at any place other than a sanitary disposal project approved
7 27 by the director unless the agency has been granted a permit
7 28 by the department which allows the dumping or depositing
7 29 of solid waste on land owned or leased by the agency. The
7 30 department shall adopt rules regarding the permitting of this
7 31 activity which shall provide that the public interest is best
7 32 served, but which may be based upon criteria less stringent
7 33 than those regulating a public sanitary disposal project
7 34 provided that the rules adopted meet the groundwater protection
7 35 goal specified in section 455E.4. The comprehensive plans
8 1 for these facilities may be varied in consideration of the
8 2 types of sanitary disposal practices, hydrologic and geologic
8 3 conditions, construction and operations characteristics, and
8 4 volumes and types of waste handled at the disposal site. The
8 5 director may issue temporary permits for dumping or disposal
8 6 of solid waste at disposal sites for which an application
8 7 for a permit to operate a sanitary disposal project has been
8 8 made and which have not met all of the requirements of this
8 9 part 1 of ~~this~~ subchapter IV and the rules adopted by the
8 10 commission if a compliance schedule has been submitted by the
8 11 applicant specifying how and when the applicant will meet the
8 12 requirements for an operational sanitary disposal project and
8 13 the director determines the public interest will be best served
8 14 by granting such temporary permit.
8 15 3. Any person who violates any provision of this part 1
8 16 of ~~this~~ subchapter IV or any rule or any order adopted or the
8 17 conditions of any permit or order issued pursuant to this part
8 18 1 of ~~this~~ subchapter IV shall be subject to a civil penalty,
8 19 not to exceed five thousand dollars for each day of such
8 20 violation.

2021 and signed by the Governor on April 30, 2021.

8 21 Sec. 23. Section 455B.307A, subsection 4, Code 2021, as
 8 22 amended by 2021 Iowa Acts, House File 699, section 102, is
 8 23 amended to read as follows:

8 24 4. This section shall not apply to the discarding of litter
 8 25 regulated under part 3 of this subchapter IV, ~~part 3~~, and local
 8 26 littering ordinances.

8 27 Sec. 24. Section 455B.396, subsection 1, Code 2021, as
 8 28 amended by 2021 Iowa Acts, House File 699, section 103, is
 8 29 amended to read as follows:

8 30 1. Liability to the state under this part 4 or part 5 of
 8 31 this subchapter IV is a debt to the state. Liability to a
 8 32 political subdivision under this part 4 of ~~this~~ subchapter IV
 8 33 is a debt to the political subdivision. The debt, together
 8 34 with interest on the debt at the maximum lawful rate of
 8 35 interest permitted pursuant to section 535.2, subsection 3,
 9 1 paragraph "a", from the date costs and expenses are incurred
 9 2 by the state or a political subdivision is a lien on real
 9 3 property, except single and multifamily residential property,
 9 4 on which the department incurs costs and expenses creating a
 9 5 liability and owned by the persons liable under this part 4 or
 9 6 part 5. To perfect the lien, a statement of claim describing
 9 7 the property subject to the lien must be filed within one
 9 8 hundred twenty days after the incurrence of costs and expenses
 9 9 by the state or a political subdivision. The statement shall
 9 10 be filed with, accepted by, and recorded by the county recorder
 9 11 in the county in which the property subject to the lien is
 9 12 located. The statement of claim may be amended to include
 9 13 subsequent liabilities. To be effective, the statement of
 9 14 claim shall be amended and filed within one hundred twenty days
 9 15 after the occurrence of the event resulting in the amendment.

9 16 Sec. 25. Section 484B.10, subsection 1, paragraph b, as
 9 17 enacted by 2021 Iowa Acts, House File 747, section 2, is
 9 18 amended to read as follows:

9 19 b. A game bird hunting preserve operator may apply for a
 9 20 variance to extend the season date beyond March 31 for that
 9 21 preserve if the monthly precipitation is above average for
 9 22 the county in which the preserve is located for at least two
 9 23 months out of the months of January, February, and March of
 9 24 that season. The state climatologist ~~established~~ appointed
 9 25 pursuant to section 159.5 shall provide official national
 9 26 weather service and community collaborative rain, hail and snow

Corrective provision for [HF 747](#) (Pheasant Preserve Variance Act).

DETAIL: This Act was approved by the General Assembly on April 7, 2021, and signed by the Governor on April 30, 2021.

9 27 network data to the department to determine whether a variance
 9 28 to the established season shall be granted. The department
 9 29 shall not grant a variance to a game bird preserve that extends
 9 30 the season beyond April 15 of the year for which the variance
 9 31 is requested. A person hunting on a game bird hunting preserve
 9 32 on a date after March 31 pursuant to an extension granted under
 9 33 this paragraph shall only hunt for and take chukars, quail, or
 9 34 rooster pheasants.

9 35 Sec. 26. Section 602.8107, subsection 3, paragraph b,
 10 1 subparagraph (1), if enacted by 2021 Iowa Acts, Senate File
 10 2 367, section 4, is amended to read as follows:
 10 3 (1) The department of revenue shall receive fifteen percent
 10 4 of each court debt payment collected on cases assigned to the
 10 5 department of revenue for collection to reflect the cost of
 10 6 processing and the remaining eighty-five percent of such court
 10 7 debt collected shall be paid to the clerk of the district court
 10 8 for distribution under section 602.8108. The department of
 10 9 revenue collection fee shall not include the amount of court
 10 10 debt collected for restitution involving pecuniary damages, the
 10 11 victim compensation fund, the crime services surcharge, the
 10 12 domestic and sexual abuse crimes surcharge, the agricultural
 10 13 surcharge, or the sex offender civil penalty.

10 14 Sec. 27. Section 633F.4, subsection 2, as enacted by 2021
 10 15 Iowa Acts, Senate File 240, section 4, is amended to read as
 10 16 follows:
 10 17 2. The custodial trustee's acceptance may be evidenced by a
 10 18 writing stating in substance:
 10 19 CUSTODIAL TRUSTEE'S RECEIPT AND ACCEPTANCE
 10 20 I, _____ (name of custodial trustee) acknowledge receipt
 10 21 of the custodial trust property described below or in the
 10 22 attached instrument and accept the custodial trust as custodial
 10 23 trustee for _____ (name of beneficiary) under the
 10 24 Iowa Uniform Custodial Trust Act. I undertake to administer
 10 25 and distribute the custodial trust property pursuant to the
 10 26 Iowa Uniform Custodial Trust Act. My obligations as custodial
 10 27 trustee are subject to the directions of the beneficiary
 10 28 unless the beneficiary is designated as, is, or becomes
 10 29 incapacitated. The custodial trust property consists of
 10 30 _____.
 10 31 Dated: _____

Corrective provision for [SF 367](#) (Criminal Surcharge, Court Fees Bill).

DETAIL: This Bill was approved by the General Assembly on May 17, 2021.

Corrective provisions for [SF 240](#) (Custodial Trusts Act).

DETAIL: This Act was approved by the General Assembly on February 10, 2021, and signed by the Governor on March 8, 2021.

10 32 (Signature of Custodial Trustee)

10 33 Signed: _____

10 34 (signature of custodial trustee)

10 35 Sec. 28. Section 633F.18, subsection 1, paragraph a, as
 11 1 enacted by 2021 Iowa Acts, Senate File 240, section 18, is
 11 2 amended to read as follows:

11 3 a. The execution and either delivery to the custodial
 11 4 trustee or recording of an instrument in substantially the
 11 5 following form:

11 6 TRANSFER UNDER THE IOWA UNIFORM CUSTODIAL TRUST ACT

11 7 I, _____ (name of transferor or name and representative

11 8 capacity if a fiduciary), transfer to _____ (name of

11 9 trustee other than transferor), as custodial trustee for

11 10 _____ (name of beneficiary) as beneficiary and _____

11 11 (name of distributee) as distributee on termination of the

11 12 trust in absence of direction by the beneficiary under the Iowa

11 13 Uniform Custodial Trust Act, the following:

11 14 _____ (Insert a description of the custodial trust

11 15 property legally sufficient to identify and transfer each item

11 16 of property).

11 17 If _____ (name of trustee other than transferor)

11 18 declines to serve or ceases to serve as custodial trustee for

11 19 any reason, then I designate _____ (name of substitute

11 20 or successor custodial trustee) as substitute or successor

11 21 custodial trustee.

11 22 Dated: _____

11 23 Signature: _____

11 24 Sec. 29. Section 724.15, subsection 3, Code 2021, as amended
 11 25 by 2021 Iowa Acts, House File 756, section 2, is amended to
 11 26 read as follows:

11 27 3. An issuing officer who finds that a person issued a
 11 28 permit to acquire pistols or revolvers under this chapter
 11 29 has been arrested for a disqualifying offense or ~~who~~ is
 11 30 the subject of proceedings that could lead to the person's
 11 31 ineligibility for such permit; may immediately suspend such
 11 32 permit. An issuing officer proceeding under this subsection
 11 33 shall immediately notify the permit holder of the suspension
 11 34 by personal service or certified mail on a form prescribed
 11 35 and published by the commissioner of public safety and the
 12 1 suspension shall become effective upon the permit holder's
 12 2 receipt of such notice. If the suspension is based on an

Corrective provision for [HF 756](#) (Firearms Omnibus Act).

DETAIL: This Act was approved by the General Assembly on March 22, 2021, and signed by the Governor on April 2, 2021.

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

12 16 Sec. 30. Section 915.52, subsection 4A, if enacted by 2021
 12 17 Iowa Acts, House File 426, section 5, is amended to read as
 12 18 follows:
 12 19 NEW SUBSECTION 4A. An office, agency, or department
 12 20 may satisfy a notification obligation to registered victims
 12 21 required by this subchapter through participation in the kit
 12 22 tracking system established pursuant to section 915.53 to the
 12 23 extent information is available for dissemination through the
 12 24 kit tracking system. This ~~section~~ subsection shall not relieve
 12 25 a notification obligation under this subchapter due to the
 12 26 unavailability of information for dissemination through the kit
 12 27 tracking system.

12 28 Sec. 31. Section 915.53, subsection 7, if enacted by 2021
 12 29 Iowa Acts, House File 426, section 6, is amended to read as
 12 30 follows:
 12 31 7. An office, agency, or department may satisfy a
 12 32 notification obligation to a victim as required by section
 12 33 915.52 through participation in the kit tracking system to the
 12 34 extent information is available for dissemination through the
 12 35 kit tracking system. This ~~section~~ subsection shall not relieve
 13 1 a notification obligation under this subchapter due to the
 13 2 unavailability of information for dissemination through the kit
 13 3 tracking system.

13 4 Sec. 32. 2021 Iowa Acts, Senate File 413, section 74,
 13 5 subsection 3, is amended to read as follows:
 13 6 3. The ~~section~~ sections of this Act amending section 45.1.

Corrective provisions for [HF 426](#) (Crime Victim Assistance Act).

DETAIL: This Act was approved by the General Assembly on April 7, 2021, and signed by the Governor on May 19, 2021.

Corrective provision for [SF 413](#) (Elections Act).

DETAIL: This Act was approved by the General Assembly on February 24, 2021, and signed by the Governor on March 8, 2021.

13 7 Sec. 33. 2021 Iowa Acts, House File 848, section 4, is
 13 8 amended to read as follows:
 13 9 SEC. 4. EMERGENCY RULES. The office of the chief
 13 10 information officer may adopt emergency rules under section
 13 11 17A.4, subsection 3, and section 17A.5, subsection 2, paragraph
 13 12 "b", to implement the provisions of this Act and the rules
 13 13 shall be effective immediately upon filing unless a later
 13 14 date is specified in the rules, unless the effective date of
 13 15 the rules is delayed or the applicability of the rules is
 13 16 suspended by the administrative rules review committee. Any
 13 17 rules adopted in accordance with this section shall not take
 13 18 effect before the rules are reviewed by the administrative
 13 19 rules review committee. The delay authority provided to the
 13 20 administrative rules review committee under section ~~17A.4,~~
 13 21 ~~subsection 7, and section 17A.8, subsection~~ subsections 9 and
 13 22 10, shall be applicable to a delay imposed under this section,
 13 23 notwithstanding a provision in those ~~sections~~ subsections
 13 24 making them inapplicable to section 17A.5, subsection 2,
 13 25 paragraph "b". Any rules adopted in accordance with the
 13 26 provisions of this section shall also be published as a notice
 13 27 of intended action as provided in section 17A.4.

13 28 Sec. 34. EFFECTIVE DATE. The following, being deemed of
 13 29 immediate importance, take effect upon enactment:
 13 30 1. The section of this division of this Act amending section
 13 31 49.73, subsection 2, paragraph "b".
 13 32 2. The section of this division of this Act amending
 13 33 section 257.16C, subsection 3, paragraph "d", subparagraph (4),
 13 34 subparagraph division (a).
 13 35 3. The section of this division of this Act amending section
 14 1 425.16, subsection 1.
 14 2 4. The section of this division of this Act amending section
 14 3 425.18.
 14 4 5. The section of this division of this Act amending section
 14 5 425.40, subsection 1.
 14 6 6. The section of this division of this Act amending 2021
 14 7 Iowa Acts, Senate File 413, section 74, subsection 3.
 14 8 7. The section of this division of this Act amending 2021
 14 9 Iowa Acts, House File 848, section 4.

14 10 Sec. 35. EFFECTIVE DATE. The following takes effect January

Corrective provision for [HF 848](#) (Broadband Policy Act).

DETAIL: This Act was approved by the General Assembly on April 6, 2021, and signed by the Governor on April 28, 2021.

Specifies that the various sections of this Bill amending [SF 413](#) (Elections Act), [SF 269](#) (School Supplemental Aid and Equity Act), [HF 368](#) (Rent Reimbursement Act), and [HF 848](#) (Broadband Policy Act) are effective upon enactment.

Specifies that the section of this Bill that amends [SF 367](#) (Criminal

<p>14 11 1, 2022:</p> <p>14 12 The section of this division of this Act amending section</p> <p>14 13 602.8107, subsection 3, paragraph “b”, subparagraph (1).</p>	<p>Surcharge, Court Fees Bill) is effective on January 1, 2022.</p>
<p>14 14 Sec. 36. CONTINGENT EFFECTIVE DATE. The following take</p> <p>14 15 effect on the effective date of 2021 Iowa Acts, House File 384,</p> <p>14 16 if enacted:</p> <p>14 17 1. The section of this division of this Act amending section</p> <p>14 18 123.46A, subsection 2, paragraph “g”.</p> <p>14 19 2. The section of this division of this Act amending section</p> <p>14 20 123.46A, subsection 3.</p>	<p>Specifies that the sections of this Bill that amend HF 766 (Delivery of Alcoholic Beverages Act) are contingent upon the enactment of HF 384 (Alcohol Beverage Control Act).</p>
<p>14 21 Sec. 37. RETROACTIVE APPLICABILITY. The following apply</p> <p>14 22 retroactively to March 8, 2021:</p> <p>14 23 1. The section of this division of this Act amending section</p> <p>14 24 49.73, subsection 2, paragraph “b”.</p> <p>14 25 2. The section of this division of this Act amending 2021</p> <p>14 26 Iowa Acts, Senate File 413, section 74, subsection 3.</p>	<p>Specifies that the sections of this Bill amending SF 413 (Elections Act) apply retroactively to March 8, 2021.</p>
<p>14 27 Sec. 38. RETROACTIVE APPLICABILITY. The following applies</p> <p>14 28 retroactively to February 23, 2021:</p> <p>14 29 The section of this division of this Act amending section</p> <p>14 30 257.16C, subsection 3, paragraph “d”, subparagraph (4),</p> <p>14 31 subparagraph division (a).</p>	<p>Specifies that the section of this Bill amending SF 269 (School Supplemental Aid and Equity Act) applies retroactively to February 23, 2021.</p>
<p>14 32 Sec. 39. RETROACTIVE APPLICABILITY. The following apply</p> <p>14 33 retroactively to April 12, 2021:</p> <p>14 34 1. The section of this division of this Act amending section</p> <p>14 35 425.16, subsection 1.</p> <p>15 1 2. The section of this division of this Act amending section</p> <p>15 2 425.18.</p> <p>15 3 3. The section of this division of this Act amending section</p> <p>15 4 425.40, subsection 1.</p>	<p>Specifies that the sections of this Bill amending HF 368 (Rent Reimbursement Act) apply retroactively to April 12, 2021.</p>
<p>15 5 Sec. 40. RETROACTIVE APPLICABILITY. The following applies</p> <p>15 6 retroactively to April 28, 2021:</p> <p>15 7 The section of this division of this Act amending 2021 Iowa</p> <p>15 8 Acts, House File 848, section 4.</p>	<p>Specifies that the section of this Bill amending HF 848 (Broadband Policy Act) applies retroactively to April 28, 2021.</p>

15 11 Sec. 41. Section 237A.14, subsection 3, if enacted by 2021
 15 12 Iowa Acts, House File 302, section 1, is amended to read as
 15 13 follows:
 15 14 3. Child care provider reimbursement rates under the
 15 15 graduated eligibility phase-out program shall be the same rates
 15 16 as the child care provider reimbursement rates ~~in effect on~~
 15 17 ~~July 1, 2021~~.

CODE: Amends [HF 302](#) (Child Care Assistance Off-Ramp Bill) to change the provision that requires the child care provider reimbursement rates under the Graduated Eligibility Phase-out Program to be the same as the child care provider reimbursement rates in effect on July 1, 2021. This Bill removes the reference to the rates in effect on July 1, 2021, and instead ties the rates under the Graduated Eligibility Phase-out Program to the child care provider reimbursement rates in effect at any time.

DETAIL: This Bill was approved by the General Assembly on May 17, 2021.

15 18 DIVISION V
 15 19 AMUSEMENT RIDE ATTENDANTS

15 20 Sec. 42. 2021 Iowa Acts, House File 558, is amended by
 15 21 adding the following new section:
 15 22 NEW SECTION SEC. 2. EFFECTIVE DATE. This Act, being
 15 23 deemed of immediate importance, takes effect upon enactment.

Amends [HF 558](#) (Amusement Rides Attendants Act) to make the Act effective retroactively to April 30, 2021.

DETAIL: This Act was approved by the General Assembly on April 7, 2021, and signed by the Governor on April 30, 2021.

15 24 Sec. 43. EFFECTIVE DATE. This division of this Act, being
 15 25 deemed of immediate importance, takes effect upon enactment.
 15 26 Sec. 44. RETROACTIVE APPLICABILITY. This division of this
 15 27 Act applies retroactively to April 30, 2021.

Specifies that Division V takes effect upon enactment and applies retroactively to April 30, 2021.

15 28 DIVISION VI
 15 29 FUNERAL DIRECTOR REIMBURSEMENT

15 30 Sec. 45. Section 331.802, subsection 9, as enacted by 2021
 15 31 Iowa Acts, Senate File 307, section 4, is amended to read as
 15 32 follows:
 15 33 9. If an autopsy is ordered under this section, the county
 15 34 shall reimburse the funeral director for all costs associated
 15 35 with the transportation of the body to and from the facility
 16 1 performing the autopsy at a rate equivalent to the rate of
 16 2 reimbursement allowed under the standard mileage rate method
 16 3 for computation of business expenses pursuant to the Internal
 16 4 Revenue Code at the time the transportation occurs plus any
 16 5 other associated fees.

CODE: Amends [SF 307](#) (Funeral Director Reimbursement Act) to require the county to reimburse a funeral director for any other associated fees at the time of transportation of a body to and from a facility performing the autopsy.

DETAIL: This Act was approved by the General Assembly on April 7, 2021, and signed by the Governor on April 30, 2021.

16 6 DIVISION VII

PG LN	GA:89 SF615	Explanation
16 7	GAMBLING	
16 8 Sec. 46. Section 99F.7, subsection 7, Code 2021, is amended 16 9 to read as follows: 16 10 7. It is the intent of the general assembly that employees 16 11 be paid at least twenty-five percent above the federal minimum 16 12 wage level <u>in effect on December 31, 2020</u> .		CODE: Provides that employees of gaming facilities licensed under lowa Code section 99F must be paid at least 25.00% above the federal minimum wage level in effect on December 31, 2020. NOTE: The federal minimum wage level on December 31, 2020, was \$7.25 per hour, which is also the current rate. Under this section, employees of gaming facilities must be paid at least \$9.06 per hour.
16 13 Sec. 47. Section 99F.10, subsection 4, paragraph a, Code 16 14 2021, as amended by 2021 Iowa Acts, House File 861, section 26, 16 15 if enacted, is amended to read as follows: 16 16 a. In determining the license fees and state regulatory 16 17 fees to be charged as provided under section 99F.4 and this 16 18 section, the commission shall use as the basis for determining 16 19 the amount of revenue to be raised from the license fees and 16 20 regulatory fees the amount appropriated to the commission plus 16 21 the cost of salaries for no more than three special agents 16 22 <u>for each excursion gambling boat or gambling structure as</u> 16 23 <u>assigned pursuant to the provisions of section 80.25A, plus any</u> 16 24 <u>direct and indirect support costs for the division of criminal</u> 16 25 <u>investigation's duties pursuant to chapters 99D, 99E, and 99F,</u> 16 26 <u>and section 80.25A.</u>		CODE: Makes corrections to language changes from HF 861 (FY 2022 Justice System Appropriations Bill).
16 27 16 28	DIVISION VIII CHIEF INFORMATION OFFICER — POWERS AND DUTIES	
16 29 Sec. 48. Section 8B.4, subsection 2, Code 2021, is amended 16 30 to read as follows: 16 31 2. <u>Appoint a chief financial officer and all information</u> 16 32 <u>technology staff deemed necessary for the administration of the</u> 16 33 <u>office's functions as provided in this chapter. For employees</u> 16 34 <u>of the office, employment shall be consistent with chapter 8A,</u> 16 35 <u>subchapter IV.</u>		CODE: Requires the Office of the Chief Information Officer (OCIO) to appoint a chief financial officer. DETAIL: Currently, the OCIO pays for and receives this service from the Department of Administrative Services (DAS). The OCIO estimates no increase in funding or rates will be necessary to cover the costs of the position.
17 1 17 2	DIVISION IX EMERGENCY MEDICAL SERVICES DISTRICTS	
17 3 Sec. 49. Section 357F.8, Code 2021, is amended to read as 17 4 follows: 17 5 357F.8 ELECTION ON PROPOSED LEVY AND CANDIDATES FOR TRUSTEES.		CODE: Clarifies that a proposition for an initial tax for funding emergency medical services (EMS) in a benefited EMS district must be approved by 60.00% of the votes cast. This Division also

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

addresses the imposition of an additional tax if the initial tax is not sufficient to cover the EMS services.

17 27 2. a. If the tax authorized under subsection 1 is
 17 28 insufficient to provide the services authorized under this
 17 29 chapter, the trustees may levy an additional annual tax, at
 17 30 a rate necessary to provide the authorized services, if such
 17 31 authority for an additional tax is approved at election held
 17 32 separately and after the election held under subsection 1.

CODE: Specifies that if a tax levy of up to \$1 per \$1,000 of assessed value on all the taxable property within a benefited emergency medical services (EMS) district is insufficient to provide the necessary EMS services, the trustees of the district may levy an additional tax if the proposed tax levy is approved by a majority vote at a separate election. The language specifies additional procedures that the district's board of trustees must follow in order to present the proposition to the voters for approval.

17 33 b. By resolution, the board may submit to the registered
 17 34 voters of the district the proposition of levying the
 17 35 additional annual tax according to the election procedures
 18 1 under subsection 1.

This provision also specifies procedures relating to the discontinuance of an additional tax for EMS services. The board of trustees must put the question to the voters for the discontinuance of an additional tax upon petition of 25.00% of the eligible resident electors. The additional tax will be discontinued if a simple majority vote in favor of discontinuance.

18 2 c. (1) After adoption of the resolution under paragraph
 18 3 "b", the board of trustees shall coordinate efforts with
 18 4 the local emergency medical services agencies to establish
 18 5 a district advisory council to assist in researching and
 18 6 assessing the service needs of the district and guiding
 18 7 implementation of services in the district within a council
 18 8 structure.

18 9 (2) The advisory council established under subparagraph (1)
 18 10 shall recommend to the board of trustees an amount of funding
 18 11 to be specified on the ballot for the election held under this

18 12 subsection 2 and shall annually assess and review the emergency
 18 13 medical services needs of the district and shall include the
 18 14 results of such review and assessment in an annual report
 18 15 filed with the board of trustees. The annual report shall be
 18 16 publicly available upon filing with the board of trustees.
 18 17 The board of trustees shall receive public comment regarding
 18 18 the report at one or more meetings of the board of trustees.
 18 19 Any meeting of the board of trustees at which public comment
 18 20 on the annual report is heard shall be at least fourteen days
 18 21 following the date the annual report is filed with the board
 18 22 of trustees.
 18 23 d. The proposition is adopted if a majority of those
 18 24 voting on the proposition at the election approves it. If
 18 25 the proposition is approved at election, the trustees may
 18 26 impose the additional annual tax beginning with the fiscal
 18 27 year beginning July 1 following the election at which the
 18 28 proposition was approved. The proposition is not affected by a
 18 29 change in the boundaries of the district.
 18 30 e. Discontinuance of the authority to impose an additional
 18 31 tax under this chapter shall be by petition and election.
 18 32 Upon petition of twenty-five percent of the resident eligible
 18 33 electors, the board of trustees shall submit to the voters
 18 34 of the district the question of whether to discontinue the
 18 35 authority to impose the additional tax according to the
 19 1 election procedures under subsection 1. If a majority of those
 19 2 voting on the question of discontinuance of the trustees'
 19 3 authority to impose the tax favors discontinuance, the trustees
 19 4 shall not impose the additional tax for any fiscal year
 19 5 beginning after the election approving the discontinuance.
 19 6 Unless imposition is subsequently again authorized at election.
 19 7 Following discontinuance of the authority to impose the
 19 8 additional tax, authority to reimpose the additional tax
 19 9 requires approval in accordance with this subsection.

19 10 Sec. 50. Section 357F.10, Code 2021, is amended to read as
 19 11 follows:
 19 12 357F.10 TRUSTEES' POWERS.
 19 13 The trustees may purchase, own, rent, or maintain emergency
 19 14 medical services apparatus or equipment within the state or
 19 15 outside the territorial jurisdiction and boundary limits of
 19 16 this state, provide housing for such apparatus and equipment,
 19 17 provide emergency medical service and facilities, and may

CODE: Makes a conforming change to the Iowa Code.

19 18 certify for levy ~~an annual tax~~ taxes as provided in section
 19 19 357F.8. The trustees may purchase material, employ emergency
 19 20 medical service and other personnel, and may perform all other
 19 21 acts necessary to properly maintain and operate the district.
 19 22 The trustees may contract with any city or county or public or
 19 23 private agency under chapter 28E for the purpose of providing
 19 24 emergency medical services under this chapter. The trustees
 19 25 are allowed necessary expenses in the discharge of their
 19 26 duties, but they shall not receive a salary.

19 27 Sec. 51. Section 357F.11, Code 2021, is amended to read as
 19 28 follows:

19 29 357F.11 BONDS IN ANTICIPATION OF REVENUE.

19 30 A district may anticipate the collection of ~~taxes by the~~
 19 31 ~~levy~~ authorized in this chapter, and to carry out the purposes
 19 32 of this chapter may issue bonds payable in not more than ten
 19 33 equal installments with the rate of interest not exceeding
 19 34 that permitted by chapter 74A. An indebtedness shall not be
 19 35 incurred under this chapter until authorized by an election.

20 1 The election shall be held and notice given in the same
 20 2 manner as provided in section 357F.8, and ~~the same~~ a sixty
 20 3 percent vote shall be necessary to authorize indebtedness.
 20 4 Both propositions may be submitted to the voters at the same
 20 5 election.

20 6 Sec. 52. Section 357G.8, Code 2021, is amended to read as
 20 7 follows:

20 8 357G.8 ELECTION ON PROPOSED LEVY AND CANDIDATES FOR TRUSTEES.

20 9 1. When a preliminary plat has been approved by the council,
 20 10 an election shall be held within the district within sixty
 20 11 days to approve or disapprove the levy of ~~a~~ an initial tax
 20 12 of not more than one dollar per thousand ~~dollars of~~ assessed
 20 13 value on all the taxable property within the district and
 20 14 to choose candidates for the offices of trustees of the
 20 15 district. The ballot shall set out the reason for the tax and
 20 16 the amount needed. The tax shall be set to raise only the
 20 17 amount needed. Notice of the election, including the time and
 20 18 place of holding the election, shall be given as provided in
 20 19 section 357G.4. The vote shall be by ballot which shall state
 20 20 clearly the proposition to be voted upon and any registered
 20 21 voter residing within the district at the time of the election
 20 22 may vote. It is not mandatory for the county commissioner of

CODE: Makes a conforming change to the Iowa Code.

CODE: Clarifies that a proposition for an initial tax for funding emergency medical services (EMS) in a city EMS district must be approved by 60.00% of the votes cast. This Division also addresses the imposition of an additional tax if the initial tax is not sufficient to cover the EMS services.

20 23 elections to conduct elections held pursuant to this chapter,
 20 24 but the elections shall be conducted in accordance with chapter
 20 25 49 where not in conflict with this chapter. Judges shall
 20 26 be appointed to serve without pay by the council from among
 20 27 the registered voters of the district to be in charge of the
 20 28 election. The proposition is approved if sixty percent of
 20 29 those voting on the proposition vote in favor of it.

20 30 2. a. If the tax authorized under subsection 1 is
 20 31 insufficient to provide the services authorized under this
 20 32 chapter, the trustees may levy an additional annual tax, at
 20 33 a rate necessary to provide the authorized services, if such
 20 34 authority for an additional tax is approved at election held
 20 35 separately and after the election held under subsection 1.

21 1 b. By resolution, the council may submit to the registered
 21 2 voters of the district the proposition of levying the
 21 3 additional annual tax according to the election procedures
 21 4 under subsection 1.

21 5 c. (1) After adoption of the resolution under paragraph
 21 6 "b", the board of trustees shall coordinate efforts with
 21 7 the local emergency medical services agencies to establish
 21 8 a district advisory council to assist in researching and
 21 9 assessing the service needs of the district and guiding
 21 10 implementation of services in the district within a council
 21 11 structure.

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

21 26 d. The proposition is adopted if a majority of those
 21 27 voting on the proposition at the election approves it. If
 21 28 the proposition is approved at election, the trustees may

CODE: Specifies that if a tax levy of up to \$1 per \$1,000 of assessed value on all taxable property within a city EMS district is insufficient to provide the necessary EMS services, the trustees of the district may levy an additional tax if the proposed tax levy is approved by a majority vote at a separate election. The language specifies additional procedures that the district's board of trustees must follow in order to present the proposition to the voters for approval.

This provision also specifies procedures relating to the discontinuance of an additional tax for EMS services. The board of trustees must put the question to the voters for the discontinuance of an additional tax upon petition of 25.00% of the eligible resident electors. The additional tax will be discontinued if a simple majority vote in favor of discontinuance.

21 29 impose the additional annual tax beginning with the fiscal
 21 30 year beginning July 1 following the election at which the
 21 31 proposition was approved. The proposition is not affected by a
 21 32 change in the boundaries of the district.
 21 33 e. Discontinuance of the authority to impose an additional
 21 34 tax under this chapter shall be by petition and election.
 21 35 Upon petition of twenty-five percent of the resident eligible
 22 1 electors, the board of trustees shall submit to the voters
 22 2 of the district the question of whether to discontinue the
 22 3 authority to impose the additional tax according to the
 22 4 election procedures under subsection 1. If a majority of those
 22 5 voting on the question of discontinuance of the trustees'
 22 6 authority to impose the tax favors discontinuance, the trustees
 22 7 shall not impose the additional tax for any fiscal year
 22 8 beginning after the election approving the discontinuance,
 22 9 unless imposition is subsequently again authorized at election.
 22 10 Following discontinuance of the authority to impose the
 22 11 additional tax, authority to reimpose the additional tax
 22 12 requires approval in accordance with this subsection.

22 13 Sec. 53. Section 357G.10, Code 2021, is amended to read as
 22 14 follows:
 22 15 357G.10 TRUSTEES' POWERS.
 22 16 The trustees may purchase, own, rent, or maintain emergency
 22 17 medical services apparatus or equipment within the state or
 22 18 outside the territorial jurisdiction and boundary limits of
 22 19 this state, provide housing for such apparatus and equipment,
 22 20 provide emergency medical service and facilities, and may
 22 21 certify for levy ~~an annual tax~~ taxes as provided in section
 22 22 357G.8. The trustees may purchase material, employ emergency
 22 23 medical service and other personnel, and may perform all other
 22 24 acts necessary to properly maintain and operate the district.
 22 25 The trustees may contract with any other city or county or
 22 26 public or private agency under chapter 28E for the purpose of
 22 27 providing emergency medical services under this chapter. The
 22 28 trustees are allowed necessary expenses in the discharge of
 22 29 their duties, but they shall not receive a salary.

CODE: Makes a conforming change to the Iowa Code.

22 30 Sec. 54. Section 357G.11, Code 2021, is amended to read as
 22 31 follows:
 22 32 357G.11 BONDS IN ANTICIPATION OF REVENUE.
 22 33 A district may anticipate the collection of taxes ~~by the~~

CODE: Makes a conforming change to the Iowa Code.

22 34 ~~levy~~ authorized in this chapter, and to carry out the purposes
 22 35 of this chapter may issue bonds payable in not more than ten
 23 1 equal installments with the rate of interest not exceeding
 23 2 that permitted by chapter 74A. An indebtedness shall not be
 23 3 incurred under this chapter until authorized by an election.
 23 4 The election shall be held and notice given in the same
 23 5 manner as provided in section 357G.8, and ~~the same~~ a sixty
 23 6 percent vote shall be necessary to authorize indebtedness.
 23 7 Both propositions may be submitted to the voters at the same
 23 8 election.

23 9 DIVISION X
 23 10 OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

23 11 Sec. 55. Section 422D.1, Code 2021, is amended to read as
 23 12 follows:

23 13 422D.1 AUTHORIZATION — ELECTION — IMPOSITION AND REPEAL —
 23 14 USE OF REVENUES.

23 15 1. a. ~~A~~ Upon adoption of a resolution declaring emergency
 23 16 medical services to be an essential county service under
 23 17 subsection 1A, and subject to the limitations of this chapter,
 23 18 a county board of supervisors may offer for voter approval
 23 19 the authorization to impose any of the following taxes or a
 23 20 combination of the following taxes:

23 21 (1) Local option income surtax.

23 22 (2) An ad valorem property tax not to exceed seventy-five
 23 23 cents per one thousand dollars of assessed value on all taxable
 23 24 property within the county.

23 25 b. Revenues generated from these taxes shall be used for
 23 26 emergency medical services as provided in section 422D.6.

23 27 1A. a. To be effective, the resolution declaring emergency
 23 28 medical services to be an essential service shall be considered
 23 29 and voted on for approval at two meetings of the board prior to
 23 30 the meeting at which the resolution is to be finally approved
 23 31 by a majority of the board by recorded vote, as defined in
 23 32 section 331.101. Notice of the first meeting of the board
 23 33 at which the resolution is considered and voted on shall be
 23 34 published not less than sixty days prior to the date of the
 23 35 meeting in one or more newspapers that meet the requirements
 24 1 of section 618.14. The board shall not suspend or waive the
 24 2 requirements for approval of the resolution or approval of the

CODE: Requires counties to adopt a resolution declaring EMS services to be an essential service, prior to seeking approval from the voters to impose taxes for such services through a local option surtax or an ad valorem property tax. Requires that an ad valorem property tax for EMS services not exceed \$0.75 per \$1,000 of assessed value on all taxable property in a county.

CODE: Specifies the procedures for approval of a resolution for EMS services to be considered an essential service.

24 3 imposition of a tax under this chapter.

24 4 b. Each county for which a resolution has been adopted
 24 5 under this subsection shall coordinate efforts with the local
 24 6 emergency medical services agencies to establish a county
 24 7 emergency medical services system advisory council to assist
 24 8 in researching and assessing the service needs of the county
 24 9 and guiding implementation of services in the county within a
 24 10 council structure.

CODE: Prior to the adoption of a resolution to impose a tax for EMS services, a county is required to establish a county EMS system advisory council to assess EMS service needs in the county.

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

CODE: Requires the county EMS advisory council to annually assess county EMS services and report to the county board of supervisors for the purpose of receiving public comment.

24 26 d. A resolution declaring emergency medical services to be
 24 27 an essential service shall be deemed void if the proposition
 24 28 to impose the taxes fails at election, authority to impose the
 24 29 taxes expires, or if discontinuance of the authority to impose
 24 30 the tax is approved at election under subsection 4.

CODE: Specifies that a resolution for declaring EMS services an essential service to be void if the proposition fails at an election.

24 31 2. a. The taxes for emergency medical services shall
 24 32 only be imposed after an election at which ~~a~~majority sixty
 24 33 percent of those voting on the question of imposing the tax
 24 34 or combination of taxes specified in subsection 1, paragraph
 24 35 "a", subparagraph (1) or (2), vote in favor of the question.
 25 1 However, the tax or combination of taxes specified in
 25 2 subsection 1 shall not be imposed on property within or on
 25 3 residents of a benefited emergency medical services district
 25 4 under chapter 357F. The question of imposing the tax or
 25 5 combination of the taxes may be submitted at the regular city

CODE: Changes the requirement for voter approval of the imposition of a tax for county EMS services from a simple majority to a 60.00% majority of votes cast.

25 6 election, a special election, or the general election. Notice
 25 7 of the question shall be provided by publication at least sixty
 25 8 days before the time of the election and shall identify the tax
 25 9 or combination of taxes and the rate or rates, as applicable.
 25 10 If a majority sixty percent of those voting on the question
 25 11 approve the imposition of the tax or combination of taxes, the
 25 12 tax or combination of taxes ~~shall may~~ be imposed as follows:
 25 13 (1) A local option income surtax ~~shall may~~ be imposed for
 25 14 tax years beginning on or after January 1 ~~of the fiscal year in~~
 25 15 ~~which the favorable election was held~~ following the date the
 25 16 ordinance is filed with the director of revenue under section
 25 17 422D.3, subsection 3.
 25 18 (2) An ad valorem property tax ~~shall may~~ be imposed for ~~the~~
 25 19 property taxes due and payable in fiscal year years beginning
 25 20 after the fiscal year in which the election was held.
 25 21 b. Before a county imposes an income surtax as specified
 25 22 in subsection 1, paragraph "a", subparagraph (1), a benefited
 25 23 emergency medical services district in the county shall be
 25 24 dissolved, and the county shall be liable for the outstanding
 25 25 obligations of the benefited district. If the benefited
 25 26 district extends into more than one county, the county imposing
 25 27 the income surtax shall be liable for only that portion of the
 25 28 obligations relating to the portion of the benefited district
 25 29 in the county.
 25 30 3. Revenues received by the county from the taxes imposed
 25 31 under this chapter shall be deposited into the emergency
 25 32 medical services trust fund created pursuant to section 422D.6
 25 33 and shall be used as provided in that section.

25 34 4. ~~Any~~ For a county that is not one of the eleven most
 25 35 populous counties in the state, as determined by the latest
 26 1 preceding certified federal census or the latest applicable
 26 2 population estimate issued by the United States census bureau,
 26 3 whichever is most recent, any tax or combination of taxes
 26 4 imposed shall be for a maximum period of ~~five~~ fifteen years.
 26 5 For a county that is one of the eleven most populous counties
 26 6 in the state, as determined by the latest preceding certified
 26 7 federal census or the latest applicable population estimate
 26 8 issued by the United States census bureau, whichever is most
 26 9 recent, any tax or combination of taxes imposed shall be for a
 26 10 maximum period of ten years. Discontinuance of the authority
 26 11 to impose a tax under this chapter prior to the expiration of

CODE: Specifies that for a county that is not one of the 11 most populous counties, this language changes the period of time for the imposition of any tax for EMS services in a county from five years to 15 years. For a county that is one of the 11 most populous counties, any tax imposed will be for a maximum of 10 years.

Specifies procedures relating to the discontinuance of an additional tax for EMS services. The board of trustees must put the question to the voters for the discontinuance of an additional tax upon petition signed by eligible electors equal to 25.00% of the votes cast in the last general election or 5,000 electors. The additional tax will be discontinued if a simple majority vote in favor of discontinuance.

26 12 the period of years for which the tax is approved shall be by
 26 13 petition and election. Upon receipt of a petition signed by
 26 14 eligible electors of the county equal in number to at least
 26 15 twenty-five percent of the votes cast in the county for the
 26 16 office of president of the United States or governor at the
 26 17 last preceding general election or five thousand, whichever
 26 18 is less, the board of supervisors shall direct the county
 26 19 commissioner of elections to submit to the voters of the county
 26 20 the question of whether to discontinue the authority to impose
 26 21 one or more of the taxes under this chapter. If a majority of
 26 22 those voting on the question of discontinuance of the board's
 26 23 authority to impose the tax favors discontinuance, the board
 26 24 shall not impose the property tax for any fiscal year beginning
 26 25 after the election approving the discontinuance and shall not
 26 26 impose the income surtax for any tax year beginning after
 26 27 the election approving the discontinuance unless imposition
 26 28 is subsequently again authorized at election. Following
 26 29 expiration or discontinuance of the authority to impose the
 26 30 taxes under this chapter, authority to reimpose the taxes
 26 31 requires approval in accordance with this section.

26 32 Sec. 56. Section 422D.2, Code 2021, is amended to read as
 26 33 follows:

26 34 422D.2 LOCAL INCOME SURTAX.

26 35 A county may impose by ordinance a local income surtax as
 27 1 provided in section 422D.1 at the rate set by the board of
 27 2 supervisors, of up to one percent, on the state individual
 27 3 income tax of each individual residing in the county at the
 27 4 end of the individual's applicable tax year. However, the
 27 5 cumulative total of the percents of income surtax imposed on
 27 6 any taxpayer in the county shall not exceed twenty percent.
 27 7 The reason for imposing the surtax and the amount needed, as
 27 8 determined by the board of supervisors after recommendation of
 27 9 the county emergency medical services system advisory council,
 27 10 shall be set out on the ballot and in the ordinance. The
 27 11 surtax rate shall be set to raise only the amount needed. For
 27 12 purposes of this section, "state individual income tax" means
 27 13 the tax computed under section 422.5, less the amounts of
 27 14 nonrefundable credits allowed under chapter 422, subchapter II.

27 15 Sec. 57. Section 422D.3, subsection 1, Code 2021, is amended
 27 16 to read as follows:

CODE: Conforming change to the Iowa Code for imposition of EMS services funding.

CODE: Conforming change to the Iowa Code for imposition of EMS services funding.

27 17 1. A local income surtax ~~shall~~ may be imposed for tax years
 27 18 beginning on or after January 1 of the fiscal year in which
 27 19 the favorable election was held for tax years beginning on or
 27 20 after January 1 † following the date the ordinance is filed with
 27 21 the director of revenue under subsection 3, and is repealed as
 27 22 provided in section 422D.1, subsection 4, ~~as of December 31 for~~
 27 23 tax years beginning after December 31.

27 24 Sec. 58. Section 422D.5, Code 2021, is amended to read as
 27 25 follows:

27 26 422D.5 PROPERTY TAX LEVY.

27 27 A county may levy an emergency medical services tax at the
 27 28 rate set by the board of supervisors subject to the limitation
 27 29 under section 422D.1, subsection 1, paragraph "a", subparagraph
 27 30 (2), and approved at the election as provided in section
 27 31 422D.1, on all taxable property in the county for fiscal years
 27 32 beginning with property taxes due and payable in the fiscal
 27 33 year beginning after the fiscal year in which the favorable
 27 34 election was held. The reason for imposing the tax and the
 27 35 amount needed, as determined by the board of supervisors after
 28 1 recommendation of the county emergency medical services system
 28 2 advisory council, shall be set out on the ballot. The rate
 28 3 shall be set so as to raise only the amount needed. ~~The levy~~
 28 4 is repealed for subsequent fiscal years as provided in section
 28 5 422D.1, subsection 4.

CODE: Conforming change to the Iowa Code for imposition of EMS services funding.

28 6 Sec. 59. Section 422D.6, subsection 1, Code 2021, is amended
 28 7 to read as follows:

28 8 1. A county authorized to impose a tax under this chapter
 28 9 shall establish an emergency medical services trust fund
 28 10 into which revenues received from the taxes imposed shall
 28 11 be deposited. Moneys in the trust fund shall be used for
 28 12 emergency medical services. In addition, moneys in the fund
 28 13 may be used for the purpose of matching federal or state
 28 14 funds for education and training related to emergency medical
 28 15 services. Moneys remaining in the fund following expiration or
 28 16 discontinuance of the authority to impose the taxes as provided
 28 17 in section 422D.1, subsection 4, shall remain in the fund and
 28 18 may be expended for the purposes specified in this section.

CODE: Specifies that any moneys remaining in a county EMS trust fund following the the expiration or discontinuance of the authority to impose taxes, may continue to be expended for EMS services.

28 19 Sec. 60. IMPLEMENTATION. This division of this Act shall
 28 20 not affect the imposition and collection of taxes under chapter

Specifies that the provisions of Division X will not affect the imposition or collection of taxes in effect on July 1, 2021, and that such taxes will

28 21 422D in effect on July 1, 2021, and such taxes shall continue
 28 22 to be imposed and administered until the period of authority to
 28 23 impose such taxes in effect immediately prior to July 1, 2021,
 28 24 expires.

continue until the period of imposition of the taxes expire.

28 25 DIVISION XI
 28 26 EMERGENCY MEDICAL SERVICE TRAINING PROGRAMS

28 27 Sec. 61. Section 147A.1, subsection 13, Code 2021, is
 28 28 amended to read as follows:
 28 29 13. "Training program" means an Iowa college approved by
 28 30 the higher learning commission, ~~or~~ an Iowa hospital authorized
 28 31 by the department, or a medical care ambulance service or
 28 32 nontransport service that has received authorization from the
 28 33 department to conduct emergency medical care services training.

CODE: Expands the definition of Training Program to include a program approved by a medical care ambulance service or nontransport service that has received authorization from the Department of Public Health (DPH). Under current law, a Training Program as a program in an Iowa college approved by the higher education commission or an Iowa hospital authorized by the DPH.

28 34 ~~Sec. 62.~~ Section 147A.17, subsection 1, Code 2021, is
 28 35 amended to read as follows:
 29 1 1. An Iowa college approved by the higher learning
 29 2 commission, ~~or~~ an Iowa hospital in this state, or a medical
 29 3 care ambulance service or nontransport service that desires to
 29 4 provide emergency medical care services training leading to
 29 5 certification as an emergency medical care provider shall apply
 29 6 to the department for authorization to establish a training
 29 7 program.

29 8 Sec. 63. EFFECTIVE DATE. This division of this Act, being
 29 9 deemed of immediate importance, takes effect upon enactment.

Specifies that Division XI takes effect upon enactment.

29 10 DIVISION XII
 29 11 LOCAL OPTION SALES TAX REVENUE

29 12 Sec. 64. Section 423B.7, subsection 7, paragraph a, Code
 29 13 2021, is amended to read as follows:
 29 14 a. Subject to the requirement of paragraph "b", local
 29 15 sales and services tax moneys received by a city or county
 29 16 may be expended for any lawful purpose of the city or county,
 29 17 including but not limited to expenses related to providing
 29 18 emergency medical services within the applicable city or
 29 19 county.

CODE: Specifies that local option sales tax revenue may be expended for costs related to providing emergency medical services with a city or county.

Senate File 615 General Fund

	Actual FY 2020 (1)	Estimated Net FY 2021 (2)	FY 2022		
			Current Law (3)	Final Action SF 615 (4)	Net Total (5)
<u>Administrative Services, Department of</u>					
State Accounting Trust Accounts					
Federal Cash Management - Standing	\$ 177,198	\$ 54,182	\$ 54,182	\$ 0	\$ 54,182
Unemployment Compensation - Standing	212,340	421,655	421,655	0	421,655
Total Administrative Services, Department of	\$ 389,538	\$ 475,837	\$ 475,837	\$ 0	\$ 475,837
<u>Education, Department of</u>					
Education, Dept. of					
State Foundation School Aid	\$ 3,285,676,012	\$ 3,381,273,449	\$ 3,417,773,566	\$ -15,000,000	\$ 3,402,773,566
Nonpublic School Transportation	8,197,091	8,197,091	10,897,091	-1,900,000	8,997,091
Sac and Fox Settlement Education	100,000	100,000	100,000	0	100,000
Instructional Support	0	0	14,800,000	-14,800,000	0
Total Education, Department of	\$ 3,293,973,103	\$ 3,389,570,540	\$ 3,443,570,657	\$ -31,700,000	\$ 3,411,870,657
<u>Executive Council</u>					
Executive Council					
Court Costs	\$ 1,196,557	\$ 56,455	\$ 56,455	\$ 0	\$ 56,455
Public Improvements	0	9,575	9,575	0	9,575
Drainage Assessment	168,008	19,367	19,367	0	19,367
Total Executive Council	\$ 1,364,565	\$ 85,397	\$ 85,397	\$ 0	\$ 85,397
<u>Inspections and Appeals</u>					
Public Defender					
Indigent Defense (HF 743)	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000
Total Inspections and Appeals	\$ 0	\$ 0	\$ 0	\$ 200,000	\$ 200,000
<u>Legislative Branch</u>					
Legislative Branch					
Legislative Branch	\$ 35,664,450	\$ 36,000,000	\$ 37,000,000	\$ 0	\$ 37,000,000
Total Legislative Branch	\$ 35,664,450	\$ 36,000,000	\$ 37,000,000	\$ 0	\$ 37,000,000
<u>Management, Department of</u>					
Management, Dept. of					
Technology Reinvestment Fund	\$ 0	\$ 0	\$ 17,500,000	\$ 0	\$ 17,500,000
State Appeal Board Claims	16,737,674	4,501,794	4,501,794	0	4,501,794
Special Olympics Fund	100,000	100,000	100,000	0	100,000
Transportation Equity Fund	19,000,000	26,690,088	27,457,935	0	27,457,935
Rebuild Iowa Infrastructure Fund	70,000,000	0	0	0	0
Total Management, Department of	\$ 105,837,674	\$ 31,291,882	\$ 49,559,729	\$ 0	\$ 49,559,729

Senate File 615 General Fund

	Actual FY 2020 (1)	Estimated Net FY 2021 (2)	FY 2022		
			Current Law (3)	Final Action SF 615 (4)	Net Total (5)
<u>Chief Information Officer, Office of the</u>					
Chief Information Officer, Office of the Workday Contract (SF 615) ¹	\$ 0	\$ 23,230,000	\$ 0	\$ 0	\$ 0
Total Chief Information Officer, Office of the	\$ 0	\$ 23,230,000	\$ 0	\$ 0	\$ 0
<u>Public Defense, Department of</u>					
Public Defense, Dept. of Compensation and Expense	\$ 1,557,043	\$ 342,556	\$ 342,556	\$ 0	\$ 342,556
Total Public Defense, Department of	\$ 1,557,043	\$ 342,556	\$ 342,556	\$ 0	\$ 342,556
<u>Public Safety, Department of</u>					
Public Safety, Dept. of DPS - POR Unfunded Liabilities	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
Total Public Safety, Department of	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 0	\$ 5,000,000
<u>Revenue, Department of</u>					
Revenue, Dept. of					
Homestead Tax Credit Aid - GF	\$ 140,024,888	\$ 139,984,518	\$ 144,740,000	\$ 0	\$ 144,740,000
Elderly & Disabled Tax Credit	18,312,025	20,500,000	17,910,000	0	17,910,000
Ag Land Tax Credit - GF	39,076,603	39,100,000	39,100,000	0	39,100,000
Military Service Tax Exemption	1,760,081	1,700,500	1,640,000	0	1,640,000
Comm & Industrial Prop Tax Replacement	152,004,107	152,114,544	152,114,544	0	152,114,544
Business Property Tax Credit	125,000,000	125,000,000	125,000,000	0	125,000,000
Total Revenue, Department of	\$ 476,177,703	\$ 478,399,562	\$ 480,504,544	\$ 0	\$ 480,504,544
Total Unassigned Standings	\$ 3,919,964,075	\$ 3,964,395,774	\$ 4,016,538,720	\$ -31,500,000	\$ 3,985,038,720

¹ Senate File 615 provides a FY 2021 General Fund supplemental appropriation of \$23,230,000 to the Office of the Chief Information Officer for continued funding of the Workday contract through FY 2023.