SENATE FILE 615
BY COMMITTEE ON APPROPRIATIONS

(SUCCESSOR TO SSB 1275)

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

A BILL FOR

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.

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

DIVISION I

STANDING APPROPRIATIONS AND RELATED MATTERS

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

For payment of claims for nonpublic school pupil transportation under section 285.2:

..... $ 8,997,091

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

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

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

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

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

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

DIVISION II

MISCELLANEOUS APPROPRIATIONS

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

For implementation of a new state central personnel, accounting, and budget system:

..... $ 23,230,000

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

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

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

..... $ 200,000

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

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

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

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

DIVISION III

CORRECTIVE PROVISIONS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

If the court orders termination of a guardianship established under this chapter and the guardian has custody of any assets of a protected person who is a minor or was a minor at the time of the minor's death, the court shall order delivery of the ~~minors~~ minor's assets to the minor or to a fiduciary acting under one or more of the following:

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

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

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

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

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

422.11T Hoover presidential library tax credit.

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

15E.364.

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

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

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

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

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

425.18 Right to file a claim.

The right to file a claim for reimbursement or credit under this subchapter may be exercised by the claimant or on behalf of a claimant's legal guardian, spouse, or attorney, or by the executor or administrator of the claimant's estate. If a claimant dies after having filed a claim for reimbursement for rent constituting property taxes paid, the amount of the reimbursement may be paid to another member of the household as determined by the department of ~~of~~ human services. If the claimant was the only member of the household, the reimbursement may be paid to the claimant's executor or administrator, but if neither is appointed and qualified within one year from the date of the filing of the claim, the reimbursement shall escheat to the state. If a claimant dies after having filed a claim for credit for property taxes due, the amount of credit shall be paid as if

the claimant had not died.

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

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

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

If there is substantial evidence that any person has violated or is violating any provision of, or any rule or standard established or permit issued pursuant to, this part 1 of ~~subsection~~ subchapter III, chapter 459, subchapter III, chapter 459A, or chapter 459B, then one of the following may apply:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CUSTODIAL TRUSTEE'S RECEIPT AND ACCEPTANCE

I, _____ (name of custodial trustee) acknowledge receipt of the custodial trust property described below or in the attached instrument and accept the custodial trust as custodial trustee for _____ (name of beneficiary) under the Iowa Uniform Custodial Trust Act. I undertake to administer and distribute the custodial trust property pursuant to the Iowa Uniform Custodial Trust Act. My obligations as custodial trustee are subject to the directions of the beneficiary unless the beneficiary is designated as, is, or becomes incapacitated. The custodial trust property consists of _____.

Dated: _____

~~(Signature of Custodial Trustee)~~

Signed: _____

(signature of custodial trustee)

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

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

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

TRANSFER UNDER THE IOWA UNIFORM CUSTODIAL TRUST ACT

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

_____ (Insert a description of the custodial trust property legally sufficient to identify and transfer each item of property).

If _____ (name of trustee other than transferor) declines to serve or ceases to serve as custodial trustee for any reason, then I designate _____ (name of substitute or successor custodial trustee) as substitute or successor custodial trustee.

Dated: _____

Signature: _____

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

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

suspension shall become effective upon the permit holder's receipt of such notice. If the suspension is based on an arrest or a proceeding that does not result in a disqualifying conviction or finding against the permit holder, the issuing officer shall immediately reinstate the permit upon receipt of proof of the matter's final disposition. If the arrest leads to a disqualifying conviction or the proceedings to a disqualifying finding, the issuing officer shall revoke the permit. The issuing officer may also revoke the permit of a person whom the issuing officer later finds was not qualified for such a permit at the time of issuance or whom the officer finds provided materially false information on the permit application. A person aggrieved by a suspension or revocation under this subsection may seek review of the decision pursuant to section 724.21A.

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

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

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

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

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

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

3. The ~~section~~ sections of this Act amending section 45.1.

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

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

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

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

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

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

425.16, subsection 1.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DIVISION IV

STATE CHILD CARE ASSISTANCE

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

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

DIVISION V

AMUSEMENT RIDE ATTENDANTS

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

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

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

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

DIVISION VI

FUNERAL DIRECTOR REIMBURSEMENT

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

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

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

DIVISION VII

GAMBLING

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

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

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

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

DIVISION VIII

CHIEF INFORMATION OFFICER — POWERS AND DUTIES

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

2. Appoint a chief financial officer and all information technology staff deemed necessary for the administration of the office's functions as provided in this chapter. For employees of the office, employment shall be consistent with chapter 8A, subchapter IV.

DIVISION IX

EMERGENCY MEDICAL SERVICES DISTRICTS

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

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

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

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

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

under subsection 1.

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

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

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

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

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

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

357F.10 Trustees' powers.

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

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

357F.11 Bonds in anticipation of revenue.

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

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

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

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

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

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

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

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

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

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

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

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

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

357G.10 Trustees' powers.

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

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

357G.11 Bonds in anticipation of revenue.

A district may anticipate the collection of taxes ~~by the levy~~ authorized in this chapter, and to carry out the purposes of this chapter may issue bonds payable in not more than ten

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

DIVISION X

OPTIONAL TAXES FOR EMERGENCY MEDICAL SERVICES

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

422D.1 Authorization — election — imposition and repeal — use of revenues.

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

(1) Local option income surtax.

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

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

1A. *a.* To be effective, the resolution declaring emergency medical services to be an essential service shall be considered and voted on for approval at two meetings of the board prior to the meeting at which the resolution is to be finally approved by a majority of the board by recorded vote, as defined in section 331.101. Notice of the first meeting of the board at which the resolution is considered and voted on shall be published not less than sixty days prior to the date of the meeting in one or more newspapers that meet the requirements

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

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

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

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

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

However, the tax or combination of taxes specified in subsection 1 shall not be imposed on property within or on residents of a benefited emergency medical services district under chapter 357F. The question of imposing the tax or combination of the taxes may be submitted at the regular city election, a special election, or the general election. Notice of the question shall be provided by publication at least sixty days before the time of the election and shall identify the tax or combination of taxes and the rate or rates, as applicable. If ~~a majority~~ sixty percent of those voting on the question approve the imposition of the tax or combination of taxes, the tax or combination of taxes ~~shall~~ may be imposed as follows:

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

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

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

3. Revenues received by the county from the taxes imposed under this chapter shall be deposited into the emergency medical services trust fund created pursuant to section 422D.6 and shall be used as provided in that section.

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

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

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

422D.2 Local income surtax.

A county may impose by ordinance a local income surtax as

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

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

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

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

422D.5 Property tax levy.

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

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

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

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

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

DIVISION XI

EMERGENCY MEDICAL SERVICE TRAINING PROGRAMS

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

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

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

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

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

DIVISION XII

LOCAL OPTION SALES TAX REVENUE

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

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