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**Week 4- Jan 31-Feb 4th**  
**Jason Barrick & IFA Board**  
**Iowa Firefighters Association**

**Other News from the Hill**

On Thursday, Feb 3<sup>rd</sup> Governor Reynolds signed the final extension of the state's Public Health Disaster Emergency Proclamation announcing it will expire at 11:59 p.m. on Tuesday, February 15, 2022. She explained, "We cannot continue to suspend duly enacted laws and treat COVID-19 as a public health emergency indefinitely. After two years, it's no longer feasible or necessary. The flu and other infectious illnesses are part of our everyday lives, and coronavirus can be managed similarly," stated Gov. Reynolds. "State agencies will now manage COVID-19 as part of normal daily business, and reallocate resources that have been solely dedicated to the response effort to serve other important needs for Iowans." There are currently nine legislators home sick with Covid and numerous lobbyists.

The Senate Ways & Means committee voted out **SSB 3074 SENATE TAX PLAN**

**Sales Taxes:** Repeals local option sales taxes and increases the state sales tax to 7%. Scoops 0.375% of the increase for the Natural Resources & Outdoor Recreation Trust fund. Makes changes to allocations of money in the trust fund. Changes REAP funding and eliminates the standing appropriation as of 2026. Ends sales tax exemptions for web hosting and cloud computing and for the sales of software and some digital services. Makes changes in administrative/filing matters related to the sales tax.

**Sales Tax Increases:** Increases the taxes for automobile rentals, equipment and water service. **Income Tax:** Phases in the flat tax from 2023 to 2027. Reduces the number of brackets and rates until reaching 3.6% on all taxable income in the tax year 2027 and after. Changes the Taxpayer Trust Fund to the Income Tax Elimination fund with a mechanism to reduce and eventually eliminate the income tax.

**Retirement income:** Increases the retirement income exclusion to cover all income. Does not use such excluded income in calculations to determine net income.

**Corporate Income:** Reduces corporate tax rates until the rates reach 5.3%/7.8% in the 2028 tax year.

**Franchise Tax:** Reduces the franchise tax to 4% by the 2027 tax year.

**Capital Gains:** Allows an employee owner to take a one-time irrevocable election to exclude the capital gain from the sale of stock from the income tax. Requires the corporation to have employed Iowans for at least ten years, to have had specific



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numbers of shareholders and meet other requirements. Phases in the provisions over three years.

**Farmers:** Excludes payments for leased farmland to retired farmers. Requires the farmer to be 55, to no longer be actively farming and for the farmer to have farmed the land for at least ten years. Expands the capital gains exclusion for farmers to include retired farmers, and to exclude the sale of cattle and horses and for breeding livestock.

**National Guard:** Exempts the military pay of Guard members.

**Tax Credits:** Makes changes to reduce the refundability of some tax credits and to reduce or eliminate other corporate tax credits. Repeals the geothermal pump tax credit. Does not allow new charitable conservation credits. Requests a review committee in 2029. AMENDED & PASSED 11-6; FM: Sinclair

### **Bills of Interest To IFA**

**New action is listed in RED**

**HF 392-HF 2129 FISCAL NOTE-to Ways & Means**

**SF 330-SF 2141 passed full TRANSPORTATION committee**

**ELECTRONIC DEVICE USE:** A Meyer (C), Forbes, Thorup

This bill revises the law concerning the use of cell phones while driving. HF 2129 expands the definition of prohibited electronic devices, while carving out exceptions for hands-free and voice-activated modes. There are also exceptions for public safety employees, healthcare employees, and other employees, as long as they're performing their official duties.

**SF 2099 EMERGENCY RESPONSE DISTRICTS:** Driscoll, Guth, Quirmbach-LOCAL GOVERNMENT

Subcommittee met on Feb 2<sup>nd</sup>. President Barrick attended, other board members and firefighter supporters called in to comment. The sub passed unanimously and it now goes to the full committee. There are TWO communities that could implement this legislation right now. The town of Lincoln and Gilman/Ferguson are considering closing their fire departments. Hopefully this bill will help them reconsider this as another option to remain viable in their communities.

Current law creates a pilot project authorizing a county to establish an emergency response district within the county. A commission composed of a member of the county board of supervisors, the county sheriff, and the mayor from each city within the district is responsible for governing the district and no member may appoint a designee to serve on the commission. Current law allows certain boards of supervisors to call for the creation of an emergency response district and notify the state fire marshal's office if a motion to form a district has been adopted. Upon the approval of a district, an



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appointed civil engineer or the county engineer is required to submit a preliminary plat exhibiting certain details of the district and a subsequent report. Current law also requires the district fire chief to appoint an assistant fire chief for each existing fire department and station within the district who shall be responsible for delivery of fire protection service and emergency medical service within the areas designated by the commission.

The bill repeals the pilot program and authorizes a governmental entity, as defined in the bill, to establish an emergency response district. The bill amends the definition of “commission” to mean a member or designee of each governmental entity participating in the emergency response district. The bill requires each governmental entity intending to participate in an emergency response district to issue a notice of intent to hold a public hearing concerning the establishment of a proposed district and provide certain information with such notice. The bill requires a hearing concerning the establishment of a proposed district to occur no less than 30 days and no more than 90 days after the notice is issued. The bill amends the process for changing district boundaries to require the approval of the commission and each governmental entity that is a member of the emergency response district. The bill requires incorporation documents of an emergency response district to include provisions for dissolution, the withdrawal of an individual member, and the dispensing of property in either event. The bill repeals provisions relating to the engineer’s responsibilities and the appointment of assistant fire chiefs.

**SF 2083 PROPERTY TAX ABATEMENT: Dawson, Goodwin, Dotzler-WAYS & MEANS COMMITTEE HAS NOT MET AT THIS TIME**

Senator Dickey is the sponsor of this bill. It needs to pass the subcommittee and full committee by Feb 17<sup>th</sup> to stay alive. Other states offer this incentive to their volunteer firefighters, Connecticut, Mass., N.Y. and Pennsylvania to name a few.

This bill authorizes a volunteer emergency services provider, as defined in Code section 100B.14(2), whose homestead is located in the local service area for which the provider is a volunteer and who has been a volunteer emergency services provider for five or more years, earns less than \$5,000 per year for service as a volunteer emergency services provider, and is in good standing with the provider’s volunteer agency or entity, to file a petition with the county board of supervisors, requesting abatement of property taxes and special assessments assessed on the individual’s homestead and giving other information as the board may require.

The petition filed with the board of supervisors shall specify the type of abatement sought under the bill. Following receipt of the petition, the board of supervisors shall forward a copy of the petition to the governing body of each taxing authority that levies taxes or special assessments on the homestead. If the board of supervisors approves the



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abatement, the abatement shall apply to all applicable taxes and special assessments on the homestead, excluding those for which an objection by the governing body taxing authority was filed with the board of supervisors within 30 days of the board providing a copy of the petition. The board of supervisors may order the abatement of the taxes and special assessments that are assessed against the petitioner's homestead for the assessment year during which the petition is filed and, if specified by the board, the taxes and special assessments for one or more future years, subject to the petitioner continuing to meet the qualifications of the bill. The approved abatement shall not exceed the following: (1) for a volunteer emergency services provider that is a volunteer fire fighter, an abatement of all taxes and special assessments imposed by the provider's volunteer agency or entity for fire protection service or an abatement of 10 percent of all taxes imposed on the homestead; (2) for a volunteer emergency service provider that is a reserve peace officer, an emergency medical care provider, or other personnel having voluntary emergency service duties and who are not paid full-time by the agency or entity, an abatement of 10 percent of all taxes imposed on the homestead; and (3) for a volunteer emergency service provider who has been a volunteer emergency service provider for 20 or more years, an abatement of 10 percent of all taxes imposed on the homestead during the remainder of the volunteer emergency service provider's life so long as the provider's homestead is in the local service area of the agency or entity for which the provider was a volunteer.

The bill takes effect upon enactment and applies retroactively to assessment years beginning on or after January 1, 2022.

**SF 333 EMERGENCY RESPONDER BILL** : Referred to Public Safety in House-This bill is funnel proof and will be brought forward after the funnel date.

OPERATION IN EMERGENCY SITUATIONS. This bill allows the driver of an authorized emergency vehicle to exercise the privileges set forth in Code section 321.231 when in pursuit of a perpetrator of a misdemeanor, in addition to the circumstances allowed under current law. Under such circumstances, the bill allows the driver of an authorized emergency vehicle to drive the vehicle on the shoulder or median of a highway, to disregard laws or regulations governing turning the vehicle in specified directions, and to disregard laws or regulations governing overtaking or passing other motorists. The bill also allows the drivers of official fire department vehicles, police vehicles, rescue vehicles, ambulances, emergency medical services vehicles, emergency management vehicles, and peace officers riding a police bicycle to proceed past a red or stop signal or stop sign, but only after slowing down to or maintaining a speed deemed necessary for safe operation by the driver based on information known to the driver at the time, and to exceed the maximum speed limits so long as the driver does not recklessly endanger life or property.



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Under current law, authorized emergency vehicles are permitted to operate in this manner only when such vehicles are making use of an audible or visual signaling device, except a vehicle operated by a peace officer is not required to use an audible or visual signaling device if the officer is pursuing a suspected violator of a speed limit. The bill instead requires the use of an audible warning or visual signaling device, and provides that a peace officer is not required to use an audible warning or visual signaling device if the officer reasonably believes based on the facts and circumstances at the time that a suspected violator's knowledge of the officer's proximity may cause the suspected violator to destroy evidence of a suspected felony or aggravated misdemeanor, evade apprehension, or endanger the public or the officer. However, the bill permits such action only if the action occurs over the shortest distance necessary and does not recklessly endanger persons or property.

The bill provides that the driver of an authorized emergency vehicle transporting a patient to a hospital is not required to use an audible warning or visual signaling device while exceeding a speed limit if a certified emergency medical care provider reasonably believes the patient's condition warrants rapid transport.

The bill further provides that a peace officer operating an authorized emergency vehicle may execute a pursuit intervention technique, as defined in the bill, if such execution is reasonable under the circumstances based on the information perceived by the officer at the time, and the officer has completed a training course approved by the Iowa law enforcement academy that instructs participants in the proper execution of pursuit intervention techniques.

By operation of law, a violation of these provisions of the bill is punishable by a scheduled fine of \$135.

**PARADES AND EVENTS.** The bill allows the driver of an authorized emergency vehicle to operate the vehicle as part of an official governmental event for the purposes of the safety and security of an elected official, candidate for public office, or the public, or as part of a parade or other public service event if the parade or event is approved by the state or a municipality at least one day prior to the date on which the parade or event will occur. In addition, the bill allows an authorized emergency vehicle to operate in a parade or event while displaying the vehicle's lighting devices.

**IMMUNITY FROM LIABILITY.** The bill provides that a certified fire fighter, emergency medical care provider, peace officer, reserve peace officer, or emergency management agency employee who has completed certain training, or an associated entity, shall not be liable for any consequence of injury or loss arising from the operation of an authorized emergency vehicle in response to an emergency call or to an incident dangerous to the public unless the vehicle is operated with reckless disregard for the safety of persons or property. This provision of the bill only applies when, in response to



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an emergency call or to an incident dangerous to the public, the authorized emergency vehicle is making use of a siren or flashing blue and red lights.

The bill specifies that the driver of an authorized emergency vehicle shall not be liable for any injury or loss arising from the operation of the vehicle unless reckless disregard for the safety of persons or property is proven by a preponderance of the evidence. If a person brings a tort claim against the driver of an authorized emergency vehicle, a municipality, or the state for any injury or loss arising from the operation of the authorized emergency vehicle, the bill requires a court to determine, on motion by any party or on its own motion, whether the person has presented sufficient, admissible evidence to support a prima facie finding of recklessness before the matter proceeds to trial.

**FUNERAL PROCESSIONS.** The bill authorizes a driver of an authorized emergency vehicle to operate the vehicle as part of a funeral procession, and a peace officer may provide traffic control upon request or when necessary for the safety of all persons. The bill allows an authorized emergency vehicle operating in a funeral procession to display the vehicle's lighting devices.

**SIRENS AND AIR HORNS.** The bill allows an authorized emergency medical services program, fire department, or law enforcement agency to equip one or more vehicles with an air horn or low-frequency siren. The bill requires certain vehicles purchased, delivered, or refurbished on or after July 1, 2021, to be equipped with a 200-watt electric or electronic siren capable of emitting at least two distinct siren tones, and one or more compatible siren speakers.

The bill prohibits an authorized emergency vehicle's siren, whistle, air horn, or bell from being used except when the vehicle is operated in response to an emergency call or to an incident dangerous to the public, in a parade or designated public service event, for a demonstration, for maintenance, or in the immediate pursuit of an actual or suspected violator of the law. The bill requires the driver of the vehicle to sound the siren, whistle, air horn, or bell when the driver reasonably believes necessary to warn pedestrians and other drivers of the approach of the vehicle.

By operation of law, a violation of this provision is punishable by a scheduled fine of \$45.

**DESIGNATION AS AUTHORIZED EMERGENCY VEHICLE.** The bill includes in the list of vehicles authorized to be designated as authorized emergency vehicles those vehicles owned by a certified chief or certified fire officer of a volunteer fire department, a fire department comprised of a combination of volunteer and paid members, or a nonprofit corporation that delivers emergency services; and vehicles owned by a chief, medical director, or certified medical provider of an authorized emergency medical service. The



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bill requires the completion of certain training and proof of financial liability coverage or risk pool coverage to obtain the designation.

The bill prohibits a public or private entity from requiring an employee or volunteer to apply for or maintain a certificate of designation for an authorized emergency vehicle, and from requiring a person to operate or use an authorized emergency vehicle.

**EFFECTIVE DATE AND APPLICABILITY.** The bill takes effect upon enactment, and Code section 321.231B (limiting liability for certain authorized emergency vehicle operators), as enacted in the bill, applies to causes of action accrued on or after the effective date of the bill.

#### **HF 750 LENGTH OF SERVICE AWARD**

IN HOUSE APPROPRIATIONS COMMITTEE-MOHR, Chair

**Because this bill is FUNNEL PROOF THEY WILL WAIT UNTIL AFTER THE FUNNEL TO BRING IT FORWARD. First funnel is Feb 18<sup>th</sup>, second funnel is March 18<sup>th</sup>.**

This bill authorizes a municipality, defined as a city, county, township, benefited fire district, or agency authorized by law to provide emergency response services, to establish a length of service award program as described in section 457(e)(11) of the Internal Revenue Code for volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers. The bill provides that the governing body of a municipality that establishes a program shall, in consultation with the chief or other person in command of the fire department and police department serving the municipality, as applicable, adopt guidelines providing for eligibility requirements for participation by volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers, minimum vesting requirements, distribution requirements, and such other guidelines as deemed necessary to operate the program.

The bill also establishes a length of service award program grant fund under the control of the Iowa Department of Management. Moneys in the fund are appropriated to municipalities that have established a length of service award program to provide contributions to the program on behalf of participants. The bill requires the adoption of rules establishing a grant application process that shall provide for up to a dollar-for-dollar funding match from a municipality that has established a length of service award program.



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## **HF 718 TOWNSHIP FIRE STATIONS**

IN WAYS & MEANS: Lee Hein, Chair

**Because this bill is FUNNEL PROOF THEY WILL WAIT UNTIL AFTER THE FUNNEL TO BRING IT FORWARD. First funnel is Feb 18<sup>th</sup>, second funnel is March 18<sup>th</sup>.**

Code section 359.45 authorizes townships to anticipate the collection of taxes authorized by Code section 359.43 (levies for fire protection service and emergency medical service) and for such purposes may direct the county board of supervisors to issue bonds under provisions for essential county purpose bonds payable only from tax levies under Code section 359.43.

This bill provides that, in addition to those levies under Code section 359.43, such bonds shall be payable from the tax levy established in the bill if the bonds are issued for the purpose of funding the construction or acquisition, including a lease with purchase option, of a fire station to be used to provide the fire protection and emergency medical services for the township, and if the levy is approved at election.

Upon petition of 25 percent of the resident eligible electors, excluding those areas of the township within corporate boundaries of a city, the board of township trustees shall submit to the applicable voters of the township the question of whether to authorize the imposition of the levy under the bill. The ballot is required to set out the reason for the tax, the amount needed, and the duration of the proposed tax. The proposition is adopted if a majority of those voting on the proposition at the election approves it. An approved levy may be imposed at a rate necessary to pay the applicable bonds, but not to exceed 39 and one-fourth cents per \$1,000 of assessed value, and for a period not to exceed 10 years. Following expiration of the authority to impose the levy, authority to reimpose the levy requires approval in accordance with the bill.

The bill also provides that following expiration of the authority to impose the levy, the operational cost and maintenance of the fire station shall be paid using funds from the levies authorized under Code section 359.43.

By operation of law, the changes the bill makes to the township services provisions apply to a county that has, by resolution under Code section 331.385, assumed the exercise of the powers and duties of township trustees relating to fire protection service and emergency medical service for any township located in the unincorporated area of the county.

**SF 2045 TRAINING STANDARDS:** Reichman, Brown, Giddens- Dickey sponsor  
SUBCOMMITTEE MET-tabled legislation until further review **NO ACTION THIS WEEK**

This bill relates to continued annual training requirements for certain volunteer fire fighters. Under current law, the fire service training bureau offers programs to volunteer, trainee, or employed fire fighters with minimum instruction requirements for





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certification. The bill provides that a member of a volunteer fire department may be deemed to have completed the member's continued annual training requirements upon completion of 75 percent of the required training hours if the person has served as a volunteer fire fighter for at least 10 years, receives no more than \$5,000 in annual compensation for service as a volunteer fire fighter, serves a population of less than 20,000, and has approval from the chief of the volunteer fire department.

Senator Dickey (Packwood volunteer firefighter) has another bill on his desk that will be an incentive for firefighters. The bill would allow a firefighter in good standing the ability to use the states buying authority to buy a new set of tires for their personal vehicle one time a year. The value will differ depending on the tire size and style but could save \$100 to \$200 per tire. Any tire dealer who accepts the state buying power contract will be able to sell you the tires. You will pay for labor, taxes and other fees but the tire itself will be discounted.

**THIS LEGISLATION DOES NOT COST THE STATE ANY MONEY**

This bill also pays every firefighter the NVFS annual dues of \$25.00 to be able to take advantage of all the benefits the NVFS offers with this membership including a LODD benefits. This bill needs to be assigned a subcommittee of three legislators, pass the sub and full committee  
BEFORE Feb 17<sup>th</sup> to stay alive.

If you are interested in ANY of this legislation, we encourage you to contact your legislator and other key sponsors to show your support for the legislation. If they do not hear from members from across the state, legislators will not think it is important. Find your legislators here:

<https://www.legis.iowa.gov/legislators/find>

Let us know if you have any further questions or concerns.

John & Cyndi Pederson

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