

HOUSE REPUBLICAN STAFF ANALYSIS

Bill:	House File 1002 (Formerly HSB 197)	House Committee:	PASSED on February 26 (22-0)
Committee:	Public Safety/ Appropriations	House Floor:	
Floor Manager:	Rep. Blom	Senate Floor:	
Date:	April 22, 2025	Governor:	
Staff:	Amanda Wille (1-5230)		

Firefighters Length of Service Award

- Authorizes municipalities in Iowa to establish length of service award programs for volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers.
- **Fiscal Note:** Appropriates \$1.5 million in FY26 from the Sports wagering receipts fund to the Department of Revenue for deposit into the Length of Service Award Program Grant Fund.

Section by Section Analysis

Section 1 – Length of Service Award Programs- Authorization (100B.51 New Section)

Creates the Length of Service Award Program for volunteer fire fighters, volunteer emergency medical care providers, and reserve peace officers who serve municipalities that choose to participate in the Program. Awards are designed to be a tax-deferred benefit under the Internal Revenue Code. Each municipality that chooses to participate in the Program will adopt guidelines defining eligibility, vesting, and distribution requirements.

Section 2 –Length of Service Award Programs- Authorization (100B.51 New Section)

Appropriates moneys in the Length of Service Award Program Grant Fund to the Iowa Department of Revenue to provide grants to municipalities. Requires the grant process to provide for up to a dollar-for-dollar funding match from a municipality that has established a Length of Service Award Program, not to exceed \$500 per award recipient. Money for the program can also come from gifts, devises, bequests, and other sources for providing the funding match.

Section 3- Length of Service Award Program Grant Fund- Appropriation (100B.52 New Section)

Appropriates \$1,500,000 in FY26 from the Sports Wagering Receipts Fund to the IDR for deposit into the Length of Service Award Program Grant Fund. Specifies that the IDR is not required to report to the Legislative Services Agency and the Department of Management the status of all projects completed or in progress. Additionally, recipients of moneys from the Sports Wagering Receipts Fund are not required to report to the IDR the status of all projects completed or in progress.