

422.12D Income tax checkoff for the Iowa state fair foundation.

1. A person who files an individual or a joint income tax return with the department of revenue under [section 422.13](#) may designate one dollar or more to be paid to the Iowa state fair foundation as established in [section 173.22](#). If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the Iowa state fair foundation, the amount designated shall be reduced to the remaining amount of the refund or the remaining amount remitted with the return. The designation of a contribution to the Iowa state fair foundation under [this section](#) is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the Iowa state fair foundation on the tax return. The department, on or before January 31, shall transfer the total amount designated on the tax form due in the preceding year to the foundation fund created pursuant to [section 173.22](#).

3. The Iowa state fair board may authorize payment from the foundation fund for purposes of supporting foundation activities.

4. The department shall adopt rules to implement [this section](#). However, before a checkoff pursuant to [this section](#) shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under [section 8A.504](#) and the political contribution allowed under [section 68A.601](#) shall be satisfied.

93 Acts, ch 144, §3, 5, 6; 94 Acts, ch 1199, §3 – 6; 2003 Acts, ch 145, §286; 2004 Acts, ch 1101, §45

Referred to in [§173.22](#), [422.16](#)

Limitation on number of income tax return checkoffs; automatic repeal of certain checkoffs; see [§422.12E](#)