

**House File 635 - Introduced**

HOUSE FILE 635

BY KELLEY

**A BILL FOR**

1 An Act providing for an Iowa individual income tax checkoff for  
2 qualified nonprofit food banks and making an appropriation.  
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. NEW SECTION. 234.5 Iowa food bank fund.

2 1. An Iowa food bank fund is created in the state treasury  
3 under the control of the division of child and family services  
4 of the department of human services. The fund is composed of  
5 moneys appropriated or available to and obtained or accepted  
6 by the treasurer of state for deposit in the fund. The fund  
7 shall include moneys transferred to the fund as provided in  
8 section 422.12I. Notwithstanding section 12C.7, subsection 2,  
9 interest or earnings on moneys in the fund shall be credited to  
10 and remain in the fund. Section 8.33 does not apply to moneys  
11 in the fund.

12 2. Moneys in the fund are appropriated to the department of  
13 human services to provide grants to nonprofit food banks in the  
14 state. To be qualified to receive a grant from the Iowa food  
15 bank fund, a nonprofit food bank must be primarily located in  
16 Iowa and must primarily serve Iowa residents. The division of  
17 child and family services may authorize payment of moneys from  
18 the fund upon approval of an application from a nonprofit food  
19 bank in the state.

20 3. For purposes of this section, "*nonprofit food bank*"  
21 means an organization qualifying under section 501(c)(3) of the  
22 Internal Revenue Code as an organization exempt from federal  
23 income tax under section 501(a) of the Internal Revenue Code  
24 that maintains an established operation involving the provision  
25 of food or edible commodities or the products thereof on a  
26 regular basis to persons in need or to food pantries, soup  
27 kitchens, hunger relief centers, or other food or feeding  
28 centers that, as an integral part of their normal activities,  
29 provide meals or food on a regular basis to persons in need.

30 4. The department shall establish rules relating to the  
31 application process.

32 Sec. 2. NEW SECTION. 422.12I Income tax checkoff for Iowa  
33 food bank fund.

34 1. A person who files an individual or a joint income tax  
35 return with the department of revenue under section 422.13 may

1 designate one dollar or more to be paid to the Iowa food bank  
2 fund created in section 234.5. If the refund due on the return  
3 or the payment remitted with the return is insufficient to pay  
4 the additional amount designated by the taxpayer to the Iowa  
5 food bank fund, the amount designated shall be reduced to the  
6 remaining amount of refund or the remaining amount remitted  
7 with the return. The designation of a contribution to the Iowa  
8 food bank fund under this section is irrevocable.

9 2. The director of revenue shall draft the income tax form  
10 to allow the designation of contributions to the Iowa food  
11 bank fund on the tax return. The department of revenue, on or  
12 before January 31, shall transfer the total amount designated  
13 on the tax return forms due in the preceding calendar year to  
14 the Iowa food bank fund. However, before a checkoff pursuant  
15 to this section shall be permitted, all liabilities on the  
16 books of the department of administrative services and accounts  
17 identified as owing under section 8A.504 and the political  
18 contribution allowed under section 68A.601 shall be satisfied.

19 3. The department of human services may authorize payment of  
20 moneys from the Iowa food bank fund, in accordance with section  
21 234.5.

22 4. The department of revenue shall adopt rules to administer  
23 this section.

24 5. This section is subject to repeal under section 422.12E.

25 EXPLANATION

26 This bill provides that taxpayers filing individual income  
27 tax returns will be allowed to designate \$1 or more on the  
28 return to be paid to the Iowa food bank fund. The bill creates  
29 the Iowa food bank fund in the state treasury under the control  
30 of the child and family services division of the department of  
31 human services. The bill requires the department of revenue to  
32 annually remit moneys collected from the checkoff to the fund.  
33 Moneys in the fund shall be used to provide grants to nonprofit  
34 food banks that submit an application for funding. To qualify  
35 for a grant, a nonprofit food bank must be primarily located in

1 Iowa and must primarily serve Iowa residents. "Nonprofit food  
2 bank" is defined in the bill.

3 The bill provides that the checkoff is subject to Code  
4 section 422.12E, which allows no more than four checkoffs  
5 on the individual tax return form and provides for the  
6 automatic repeal of the two checkoffs receiving the least in  
7 contributions over a two-year period.