

**422.12E Income tax return checkoffs limited.**

1. For tax years beginning on or after January 1, 2019, there shall be allowed no more than four income tax return checkoffs on each income tax return. For tax years beginning on or after January 1, 2017, when the same four income tax return checkoffs have been provided on the income tax return for two consecutive years, the two checkoffs for which the least amount has been contributed, in the aggregate for the first tax year and through March 15 of the second tax year, are repealed. [This section](#) does not apply to the income tax return checkoff provided in [section 68A.601](#).

2. If more checkoffs are enacted in the same session of the general assembly than there is space for inclusion on the individual tax return form, the earliest enacted checkoffs for which there is space for inclusion on the return form shall be included on the return form, and all other checkoffs enacted during that session of the general assembly are repealed. If more checkoffs are enacted in the same session of the general assembly than there is space for inclusion on the individual income tax form and the additional checkoffs are enacted on the same day, the director shall determine which checkoffs shall be included on the return form.

[93 Acts, ch 144, §4, 6; 94 Acts, ch 1199, §3 – 6; 2004 Acts, ch 1175, §437, 439; 2007 Acts, ch 186, §14; 2016 Acts, ch 1138, §34, 35](#)

Referred to in [§422.12D](#), [§422.12K](#), [§422.12L](#), [§422.16](#)

2016 amendment to subsection 1 takes effect July 1, 2016, and applies retroactively to January 1, 2016; 2016 Acts, ch 1138, §35

For checkoffs allowed for tax years beginning January 1, 2016, January 1, 2017, and January 1, 2018, see 2016 Acts, ch 1138, §33

Checkoff for Iowa state fair foundation; §422.12D

Checkoff for fish and game protection fund; §422.12H

Checkoff for child abuse prevention program fund; §422.12K

Joint checkoff for veterans trust fund and volunteer fire fighter preparedness fund; §422.12L

Subsection 1 amended