

CHAPTER 160**KEEP IOWA BEAUTIFUL FUND — INCOME TAX CHECKOFF***H.F. 737*

AN ACT providing an Iowa individual income tax checkoff for deposit in the keep Iowa beautiful fund, making an appropriation, and providing a retroactive applicability date.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION. 314.28 KEEP IOWA BEAUTIFUL FUND.**

A keep Iowa beautiful fund is created in the office of the treasurer of state. The fund is composed of moneys appropriated or available to and obtained or accepted by the treasurer of state for deposit in the fund. The fund shall include moneys credited to the fund as provided in section 422.12A. All interest earned on moneys in the fund shall be credited to and remain in the fund. Section 8.33 does not apply to moneys in the fund.

Moneys in the fund are subject to appropriation by the general assembly annually for the purposes of educating and encouraging Iowans to take greater responsibility for improving their community environment and enhancing the beauty of the state through litter prevention, improving waste management and recycling efforts, and beautification projects.

The department may authorize payment of moneys appropriated from the fund to the department upon approval of an application from a private or public organization. The applicant shall submit a plan for litter prevention, improving waste management and recycling efforts, or a beautification project along with its application. The department shall establish standards relating to the type of projects available for assistance.

Sec. 2. **NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF FOR KEEP IOWA BEAUTIFUL FUND.**

1. A person who files an individual or a joint income tax return with the department of revenue and finance under section 422.13 may designate one dollar or more to be paid to the keep Iowa beautiful fund as created in section 314.28. If the refund due on the return or the payment remitted with the return is insufficient to pay the additional amount designated by the taxpayer to the keep Iowa beautiful fund, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return. The designation of a contribution to the keep Iowa beautiful fund under this section is irrevocable.

2. The director of revenue and finance shall draft the income tax form to allow the designation of contributions to the keep Iowa beautiful fund on the tax return. The department of revenue and finance, on or before January 31, shall certify the total amount designated on the tax return forms due in the preceding calendar year and shall report the amount to the treasurer of state. The treasurer of state shall credit the amount to the keep Iowa beautiful fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of revenue and finance and accounts identified as owing under section 421.17 and the political contribution allowed under section 56.18 shall be satisfied.

3. Moneys in the fund are subject to appropriation as provided in section 314.28.

4. The department of revenue and finance shall adopt rules to administer this section.

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

Sec. 3. **RETROACTIVE APPLICABILITY.** This Act applies retroactively to January 1, 2001, for tax years beginning on or after that date.

Approved May 22, 2001