

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 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 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, on or before January 31, shall transfer the total amount designated on the tax return forms due in the preceding calendar year 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 accounts identified as owing under section 421.17 and the political contribution allowed under section 68A.601 shall be satisfied.
3. The state department of transportation may authorize payment of moneys from the keep Iowa beautiful fund, in accordance with section 314.28.
4. The department of revenue shall adopt rules to administer this section.
5. This section is subject to repeal under section 422.12E.

2001 Acts, ch 160, §2, 3; 2003 Acts, ch 145, §255, 286; 2004 Acts, ch 1175, §436, 439; 2004 Acts, ch 1177, § 4

2004 reenactment of this section applies retroactively to tax years beginning on or after January 1, 2004; 2004 Acts, ch 1175, § 439