

422.12F Income tax checkoff for volunteer fire fighter preparedness.

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 volunteer fire fighter preparedness fund as created in section 100B.13. 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 volunteer fire fighter preparedness 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 volunteer fire fighter preparedness 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 volunteer fire fighter preparedness fund on the tax return. The department of revenue, 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 volunteer fire fighter preparedness 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 department of revenue shall adopt rules to administer this section.
4. This section is subject to repeal under section 422.12E.

2004 Acts, ch 1175, §438, 439

Section applies retroactively to tax years beginning on or after January 1, 2004; 2004 Acts, ch 1175, § 439