

**68A.601 Checkoff — income tax.**

A person whose state income tax liability for any taxable year is one dollar and fifty cents or more may direct that one dollar and fifty cents of that liability be paid over to the Iowa election campaign fund when submitting the person's state income tax return to the department of revenue. In the case of a joint return of husband and wife having a state income tax liability of three dollars or more, each spouse may direct that one dollar and fifty cents be paid to the fund. The director of revenue shall draft the income tax form to provide spaces on the tax return which the taxpayer may use to designate that contributions made under this section be credited to a specified political party as defined by section 43.2, or to the Iowa election campaign fund as a contribution to be shared by all such political parties in the manner prescribed by section 68A.602. The form shall inform the taxpayer of the consequences of the choices provided under this section, but this information may be contained in a footnote or other suitable form if the director of revenue finds it is not feasible to place the information immediately above the signature line. The action taken by a person for the checkoff is irrevocable.

[C75, 77, 79, 81, §56.18]

83 Acts, ch 176, §8, 11; 84 Acts, ch 1263, §1; 85 Acts, ch 230, §1; 86 Acts, ch 1236, §1, 2; 2003 Acts, ch 40, §9; 2003 Acts, ch 145, §286

CS2003, §68A.601