

422.12M Income tax form — indication of dependent child health care coverage.

1. The director shall draft the income tax form to require beginning with the tax returns for tax year 2010, a person who files an individual or joint income tax return with the department under [section 422.13](#) to indicate the presence or absence of health care coverage for each dependent child for whom an exemption is claimed.

2. Beginning with the income tax return for tax year 2010, a person who files an individual or joint income tax return with the department under [section 422.13](#) shall report on the income tax return, in the form required, the presence or absence of health care coverage for each dependent child for whom an exemption is claimed.

a. If the taxpayer indicates on the income tax return that a dependent child does not have health care coverage, and the income of the taxpayer's tax return does not exceed the highest level of income eligibility standard for the medical assistance program pursuant to [chapter 249A](#) or the hawk-i program pursuant to [chapter 514I](#), the department shall send a notice to the taxpayer indicating that the dependent child may be eligible for the medical assistance program or the hawk-i program and providing information to the taxpayer about how to enroll the dependent child in the appropriate program. The taxpayer shall submit an application for the appropriate program within ninety days of receipt of the enrollment information.

b. The department shall consult with the department of human services in developing the tax return form and the information to be provided to tax filers under [this section](#).

3. The department, in cooperation with the department of human services, shall adopt rules pursuant to [chapter 17A](#) to administer [this section](#), including rules defining "health care coverage" for the purpose of indicating its presence or absence on the tax form.

4. The department, in cooperation with the department of human services, shall report, annually, to the governor and the general assembly all of the following:

a. The number of Iowa families, by income level, claiming the state income tax exemption for dependent children.

b. The number of Iowa families, by income level, claiming the state income tax exemption for dependent children and whether they indicate the presence or absence of health care coverage for the dependent children.

c. The number of Iowa families, by income level, claiming the state income tax exemption for dependent children who receive information from the department pursuant to [subsection 2](#) and who subsequently apply for and are enrolled in the appropriate program.

[2008 Acts, ch 1188, §4; 2009 Acts, ch 118, §15, 42](#)

Referred to in [§422.16](#)