

422.12L Joint income tax checkoff for veterans trust fund and volunteer fire fighter preparedness 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 jointly to the veterans trust fund created in [section 35A.13](#) and to the volunteer fire fighter preparedness fund 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, 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 under [this section](#) is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the veterans trust fund and to the volunteer fire fighter preparedness fund as one checkoff on the tax return. The department of revenue, on or before January 31, shall transfer one-half of the total amount designated on the tax return forms due in the preceding calendar year to the veterans trust fund and the remaining one-half 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 administrative services and accounts identified as owing under [section 8A.504](#) 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](#).

[2014 Acts, ch 1141, §60 – 62; 2017 Acts, ch 144, §8, 14](#)

Referred to in [§422.16](#)

Limitation on number of income tax return checkoffs; automatic repeal of certain checkoffs; see [§422.12E](#)

Section takes effect July 1, 2014, and applies retroactively to January 1, 2014, for tax years beginning on or after that date; [2014 Acts, ch 1141, §62](#)

Former section 422.12L repealed effective July 1, 2014, and retroactive to January 1, 2014, for tax years beginning on or after that date; [2014 Acts, ch 1141, §61, 62](#)

2017 amendment to subsection 2 is effective July 1, 2018; [2017 Acts, ch 144, §14](#)

Subsection 2 amended