

422.12E Income tax return checkoffs limited — notification of repeal.

1. There shall be allowed no more than four income tax return checkoffs on each income tax return. For tax years beginning on or after January 1, 2017, when the same four income tax return checkoffs have been provided on the income tax return for two consecutive tax years, the two checkoffs for which the least amount has been contributed, in the aggregate for the first tax year and through March 15 after the end of the second tax year, are repealed on December 31 after the end of the second tax year and shall be removed from the return form.

2. If more checkoffs are enacted in the same session of the general assembly than there is space for inclusion on the individual tax return form, the checkoffs with the earliest date of enactment as determined pursuant to [section 3.7](#) for which there is space for inclusion on the return form shall be included on the return form, and all other checkoffs enacted during that session of the general assembly are repealed on December 31 of the year of enactment. If more checkoffs are enacted in the same session of the general assembly than there is space for inclusion on the individual income tax form and it is indeterminable which checkoffs have the earliest date of enactment pursuant to [section 3.7](#), the director shall determine which checkoffs shall be included on the return form, and all other checkoffs not included on the return form shall be repealed on December 31 of the year of enactment and shall not be included on the return form.

3. *a.* By July 1 of the year in which two checkoffs are repealed pursuant to [subsection 1](#), the department shall notify the Iowa Code editor which two checkoffs received the least amount of contributions and are repealed.

b. By September 1 of any applicable year, the department shall notify the Iowa Code editor of any repeal pursuant to [subsection 2](#).

[93 Acts, ch 144, §4, 6; 94 Acts, ch 1199, §3 – 6; 2004 Acts, ch 1175, §437, 439; 2007 Acts, ch 186, §14; 2016 Acts, ch 1138, §34, 35; 2017 Acts, ch 144, §6, 14; 2019 Acts, ch 152, §49](#)

Referred to in [§422.12H](#), [422.12K](#), [422.16](#)

Checkoff for fish and game protection fund; [§422.12H](#)

Checkoff for child abuse prevention program fund; [§422.12K](#)