

422.12K Income tax checkoff for child abuse prevention program 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 to the child abuse prevention program fund created in [section 235A.2](#). 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 child abuse prevention program fund, the amount designated shall be reduced to the remaining amount remitted with the return. The designation of a contribution to the child abuse prevention program 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 child abuse prevention program fund on the tax return. The department of revenue, on or before January 31, shall transfer the total amount designated on the tax return forms due in the preceding calendar year to the child abuse prevention program fund. However, before a checkoff pursuant to [this section](#) shall be permitted, all liabilities on the books of the department and accounts identified as owing under [section 421.65](#) shall be satisfied.

3. The department of health and human services may authorize payment of moneys from the child abuse prevention program fund in accordance with [section 235A.2](#).

4. The department of revenue shall adopt rules to administer [this section](#).

5. [This section](#) is subject to repeal under [section 422.12E](#).

[2012 Acts, ch 1097, §4, 6; 2017 Acts, ch 144, §7, 14; 2020 Acts, ch 1064, §19, 28; 2020 Acts, ch 1118, §73, 74; 2023 Acts, ch 19, §1121](#)

Referred to in [§422.16](#)

2020 amendment to subsection 2 is effective on the date of rules adopted by the department of revenue to implement 2020 Acts, ch 1064; 2020 Acts, ch 1064, see [2020 Acts, ch 1064, §28; 2020 Acts, ch 1118, §73, 74](#); the Code editor received notice that the system designed to implement the setoff procedures established in 2020 Acts, ch 1064; 2020 Acts, ch 1064, and the accompanying rules, will be operational on November 13, 2023; rules governing transition, see [2020 Acts, ch 1118, §72](#)

Subsections 2 and 3 amended