

456A.16 Income tax refund checkoff for fish and game protection 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 any amount to be paid to the state fish and game protection fund. 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 state fish and game protection fund, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return.

2. The revenues received shall be used within the state of Iowa for habitat development and shall be deposited in the state fish and game protection fund. The revenue may be used for the matching of federal funds. The revenues and matched federal funds may be used for acquisition of land, leasing of land, or obtaining of easements from willing sellers for use of land as wildlife habitats for game and nongame species. Not less than fifty percent of the funds derived from the checkoff shall be used for the purposes of preserving, protecting, perpetuating, and enhancing nongame wildlife in this state. Nongame wildlife includes those animal species which are endangered, threatened, or not commonly pursued or killed either for sport or profit. Notwithstanding the exemption in [section 427.1](#), the land acquired with the revenues and matched federal funds is subject to the full consolidated levy of property taxes which shall be paid from those revenues. In addition, the revenues may be used for the development and enhancement of wildlife lands and habitat areas and for research and management necessary to qualify for federal funds.

3. The director of revenue shall draft the income tax form to allow the designation of contributions to the state fish and game protection fund on the tax return.

4. The department of revenue on or before January 31 of the year following the preceding calendar year shall certify the total amount designated on the tax return forms due in the preceding calendar year and shall report the amount to the state treasurer. The state treasurer shall credit the amount to the state fish and game protection fund.

5. The general assembly shall appropriate annually from the state fish and game protection fund the amount credited to the fund from the checkoff to the department for the purposes specified in [this section](#).

6. The action taken by a person for the checkoff is irrevocable.

7. The department shall adopt rules pursuant to [chapter 17A](#) to implement [this section](#). However, before a checkoff pursuant to [this section](#) shall be permitted, all liabilities on the books of the department of revenue and accounts identified as owing under [section 421.65](#) shall be satisfied.

[[82 Acts, ch 1015, §1, 2, ch 1196, §1](#)]

[C83, §107.16](#)

[84 Acts, ch 1263, §2; 85 Acts, ch 230, §2; 86 Acts, ch 1244, §22](#)

[C93, §456A.16](#)

[2002 Acts, ch 1162, §63; 2003 Acts, ch 145, §286; 2004 Acts, ch 1101, §66; 2015 Acts, ch 30, §138; 2017 Acts, ch 144, §9, 14; 2020 Acts, ch 1064, §22, 28; 2020 Acts, ch 1118, §73, 74](#)

Referred to in [§422.12H](#)

Limitation on number of income tax return checkoffs; automatic repeal of certain checkoffs; see [§422.12E](#)
2020 amendment to subsection 7 is effective on the date of rules adopted by the department of revenue to implement 2020 Acts, ch 10642020 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 10642020 Acts, ch 1064, and the accompanying rules, will be operational on November 13, 2023; rules governing transition, see [2020 Acts, ch 1118, §72](#)

Subsection 7 amended