

House Amendment 8602

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1 1 Amend House File 2797 as follows:
1 2 #1. Page 42, by inserting before line 32 the
1 3 following:
1 4 <Sec. _____. NEW SECTION. 303.91 IOWA ZOO FUND.
1 5 1. An Iowa zoo fund is created in the office of
1 6 the treasurer of state. The fund is composed of
1 7 moneys appropriated or available to and obtained or
1 8 accepted by the treasurer of state for deposit in the
1 9 fund. The fund shall include moneys transferred to
1 10 the fund as provided in section 422.12G. All interest
1 11 earned on moneys in the fund shall be credited to and
1 12 remain in the fund. Section 8.33 does not apply to
1 13 moneys in the fund.
1 14 2. Moneys in the fund that are authorized by the
1 15 department of cultural affairs for expenditure are
1 16 appropriated, and shall be used, to provide grants to
1 17 qualified zoos located in the state. To be qualified
1 18 to receive a grant from the Iowa zoo fund, a zoo must
1 19 not be used primarily as a research institution and
1 20 must be accredited by the American zoo and aquarium
1 21 association.
1 22 3. The department may authorize payment of moneys
1 23 from the fund upon approval of an application from a
1 24 private or public organization that maintains and
1 25 operates a zoo in the state. The applicant shall show
1 26 proof of accreditation by the American zoo and
1 27 aquarium association. The applicant shall also
1 28 indicate the annual attendance at the zoo in the
1 29 calendar year preceding the calendar year in which the
1 30 application is filed with the department.
1 31 4. Moneys distributed from the fund to qualified
1 32 applicants shall be prorated among the qualified
1 33 applicants in the proportion that annual attendance at
1 34 each zoo that is the subject of an application bears
1 35 to the total annual attendance at all zoos for which
1 36 an application was received and approved for funding.
1 37 5. The department shall establish rules relating
1 38 to the application process.>
1 39 #2. Page 44, by inserting after line 20 the
1 40 following:
1 41 <Sec. _____. NEW SECTION. 422.12G INCOME TAX
1 42 REFUND CHECKOFF FOR IOWA ZOO FUND.
1 43 1. A person who files an individual or a joint
1 44 income tax return with the department of revenue under
1 45 section 422.13 may designate one dollar or more to be
1 46 paid to the Iowa zoo fund as created in section
1 47 303.91. If the refund due on the return or the
1 48 payment remitted with the return is insufficient to
1 49 pay the additional amount designated by the taxpayer
1 50 to the Iowa zoo fund, the amount designated shall be
2 1 reduced to the remaining amount of refund or the
2 2 remaining amount remitted with the return. The
2 3 designation of a contribution to the Iowa zoo fund
2 4 under this section is irrevocable.
2 5 2. The director of revenue shall draft the income
2 6 tax form to allow the designation of contributions to
2 7 the Iowa zoo fund on the tax return. The department
2 8 of revenue, on or before January 31, shall transfer
2 9 the total amount designated on the tax return forms
2 10 due in the preceding calendar year to the Iowa zoo
2 11 fund. However, before a checkoff pursuant to this
2 12 section shall be permitted, all liabilities on the
2 13 books of the department of revenue and accounts
2 14 identified as owing under section 421.17 and the
2 15 political contribution allowed under section 68A.601
2 16 shall be satisfied.
2 17 3. The department of cultural affairs may
2 18 authorize payment of moneys from the Iowa zoo fund, in
2 19 accordance with section 303.91.
2 20 4. The department of revenue shall adopt rules to
2 21 administer this section.
2 22 5. This section is subject to repeal under section
2 23 422.12E.>
2 24 #3. Page 47, by inserting after line 5 the

2 25 following:
2 26 <____. The sections of this division of this Act
2 27 enacting sections 303.91 and 422.12G apply
2 28 retroactively to January 1, 2006, for tax years
2 29 beginning on or after that date.>
2 30 [#4](#). By renumbering, redesignating, and correcting
2 31 internal references as necessary.
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2 35 _____
2 35 HUNTER of Polk
2 36 HF 2797.501 81
2 37 sc/je/5977