H-8227

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Amend House File 2463 as follows:

- 1. Page 73, after line 3 by inserting:
- NEW SECTION. 231.67 Iowa check off <Sec. 4 hunger fund.
- 1. An Iowa check off hunger fund is created in the 6 state treasury under the control of the department. 7 The fund is composed of moneys appropriated or 8 available to and obtained or accepted by the treasurer 9 of state for deposit in the fund. The fund shall 10 include moneys transferred to the fund as provided 11 in section 422.12I. Notwithstanding section 12C.7, 12 subsection 2, interest or earnings on moneys in the 13 fund shall be credited to and remain in the fund. 14 Section 8.33 does not apply to moneys in the fund.
- 2. Moneys in the fund are appropriated to the 16 department to provide grants to persons to be used for 17 the purpose of reducing food insecurity within the 18 state. The grants shall be awarded as follows:
- 19 Forty percent of the moneys in the fund shall a. 20 be awarded to a nonprofit, tax-exempt association, 21 chosen by the department, that receives donations under 22 section 170 of the Internal Revenue Code and whose 23 members include Iowa food banks and their affiliates 24 that together serve all counties in the state, to be 25 used to purchase food for distribution to food-insecure 26 Iowans.
- Fifty percent of the moneys in the fund shall be b. 28 awarded to each area agency on aging designated under 29 section 231.32 in the proportion that the estimated 30 amount of older individuals in Iowa served by that 31 area agency on aging bears to the total estimated 32 amount of older individuals in Iowa, to be used to 33 provide congregate meals and home-delivered meals to 34 food-insecure older individuals in Iowa.
- Ten percent of the moneys in the fund shall C. 36 be awarded to persons who are using innovative ways 37 to reduce food insecurity in this state. To be 38 eligible to receive a grant pursuant to this paragraph 39 "c'', a person shall apply to the department in the 40 manner prescribed by the department. In reviewing 41 applications and making grants pursuant to this 42 paragraph c, the department may consider any factors 43 the department deems appropriate.
- The department shall adopt rules to administer 45 the Iowa check off hunger fund.>
- 46 2. Page 74, before line 11 by inserting: <Sec. . Section 422.12E, subsection 1, Code 47 48 2014, is amended to read as follows:
- 1. For tax years beginning on or after January 1, 50 2004, there shall be allowed no more than four income

1 tax return checkoffs on each income tax return. 2 the same four income tax return checkoffs have been 3 provided on the income tax return for two consecutive 4 years, the two checkoffs for which the least amount has 5 been contributed, in the aggregate for the first tax 6 year and through March 15 of the second tax year, are 7 repealed. This section does not apply to the income 8 tax return checkoff checkoffs provided in section 9 sections 68A.601 and 422.12I.

Sec. . NEW SECTION. 10 422.12I Income tax checkoff 11 for Iowa check off hunger fund.

- 1. A person who files an individual or a joint 13 income tax return with the department of revenue under 14 section 422.13 may designate one dollar or more to 15 be paid to the Iowa check off hunger fund created in 16 section 231.67. If the refund due on the return or the 17 payment remitted with the return is insufficient to pay 18 the additional amount designated by the taxpayer to 19 the Iowa check off hunger fund, the amount designated 20 shall be reduced to the remaining amount of refund or 21 the remaining amount remitted with the return. 22 designation of a contribution to the Iowa check off 23 hunger fund under this section is irrevocable.
- 2. The director of revenue shall draft the income 24 25 tax form to allow the designation of contributions 26 to the Iowa check off hunger fund on the tax return. 27 The department of revenue, on or before January 31, 28 shall transfer the total amount designated on the tax 29 return forms due in the preceding calendar year to 30 the Iowa check off hunger fund. However, before a 31 checkoff pursuant to this section shall be permitted, 32 all liabilities on the books of the department of 33 administrative services and accounts identified 34 as owing under section 8A.504 and the political 35 contribution allowed under section 68A.601 shall be 36 satisfied.
- 37 3. The department on aging may authorize payment 38 of moneys from the Iowa check off hunger fund, in 39 accordance with section 231.67.
- The department of revenue shall adopt rules to 41 administer this section.>
- 42 By renumbering as necessary.

RUNNING-MARQUARDT of Linn