

House File 2471

H-8294

1 Amend House File 2471 as follows:

2 1. Page 8, after line 5 by inserting:

3 <DIVISION \_\_\_\_\_

4 INCOME TAX CHECKOFFS FOR THE IOWA STATE FAIR FOUNDATION  
5 FUND AND THE VETERANS TRUST FUND AND VOLUNTEER FIRE  
6 FIGHTER PREPAREDNESS FUND

7 Sec. \_\_\_\_\_. NEW SECTION. 422.12D Income tax checkoff  
8 for the Iowa state fair foundation fund.

9 1. A person who files an individual or a joint  
10 income tax return with the department of revenue under  
11 section 422.13 may designate one dollar or more to be  
12 paid to the foundation fund of the Iowa state fair  
13 foundation as established in section 173.22. If the  
14 refund due on the return or the payment remitted with  
15 the return is insufficient to pay the amount designated  
16 by the taxpayer to the foundation fund, the amount  
17 designated shall be reduced to the remaining amount  
18 of the refund or the remaining amount remitted with  
19 the return. The designation of a contribution to the  
20 foundation fund under this section is irrevocable.

21 2. The director of revenue shall draft the income  
22 tax form to allow the designation of contributions to  
23 the foundation fund on the tax return. The department,  
24 on or before January 31, shall transfer the total  
25 amount designated on the tax form due in the preceding  
26 year to the foundation fund. However, before a  
27 checkoff pursuant to this section shall be permitted,  
28 all liabilities on the books of the department of  
29 administrative services and accounts identified  
30 as owing under section 8A.504 and the political  
31 contribution allowed under section 68A.601 shall be  
32 satisfied.

33 3. The Iowa state fair board may authorize payment  
34 from the foundation fund for purposes of supporting  
35 foundation activities.

36 4. The department of revenue shall adopt rules to  
37 implement this section.

38 5. This section is subject to repeal under section  
39 422.12E.

40 Sec. \_\_\_\_\_. NEW SECTION. 422.12L Joint income tax  
41 checkoff for veterans trust fund and volunteer fire  
42 fighter preparedness fund.

43 1. A person who files an individual or a joint  
44 income tax return with the department of revenue under  
45 section 422.13 may designate one dollar or more to  
46 be paid jointly to the veterans trust fund created  
47 in section 35A.13 and to the volunteer fire fighter  
48 preparedness fund created in section 100B.13. If the  
49 refund due on the return or the payment remitted with  
50 the return is insufficient to pay the additional amount

1 designated by the taxpayer, the amount designated  
2 shall be reduced to the remaining amount of refund or  
3 the remaining amount remitted with the return. The  
4 designation of a contribution under this section is  
5 irrevocable.

6 2. The director of revenue shall draft the income  
7 tax form to allow the designation of contributions  
8 to the veterans trust fund and to the volunteer fire  
9 fighter preparedness fund as one checkoff on the  
10 tax return. The department of revenue, on or before  
11 January 31, shall transfer one-half of the total  
12 amount designated on the tax return forms due in the  
13 preceding calendar year to the veterans trust fund and  
14 the remaining one-half to the volunteer fire fighter  
15 preparedness fund. However, before a checkoff pursuant  
16 to this section shall be permitted, all liabilities on  
17 the books of the department of administrative services  
18 and accounts identified as owing under section 8A.504  
19 and the political contribution allowed under section  
20 68A.601 shall be satisfied.

21 3. The department of revenue shall adopt rules to  
22 administer this section.

23 4. This section is subject to repeal under section  
24 422.12E.

25 Sec. \_\_\_\_\_. REPEAL. Sections 422.12D and 422.12L,  
26 Code 2014, are repealed.

27 Sec. \_\_\_\_\_. RETROACTIVE APPLICABILITY. This division  
28 of this Act applies retroactively to January 1, 2014,  
29 for tax years beginning on or after that date.>

30 2. Title page, line 6, before <making> by inserting  
31 <by creating income tax checkoffs for the Iowa state  
32 fair foundation fund and the veterans trust fund and  
33 volunteer fire fighter preparedness fund,>

34 3. Title page, line 7, after <date> by inserting  
35 <and retroactive applicability>

36 4. By renumbering as necessary.

---

WINDSCHITL of Harrison