

Reprinted 2/25

FEB 12 1981

HOUSE FILE 396

Place On Calendar

BY COMMITTEE ON NATURAL RESOURCES

(Formerly House File 74)

Passed House, Date 2-19-81 (p454) Passed Senate, Date _____

Vote: Ayes 81 Nays 16 Vote: Ayes _____ Nays _____

Approved March 2, 1982

A BILL FOR

1 An Act relating to an income tax checkoff for the state
 2 fish and game protection fund.
 3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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396

1 Section 1. Chapter 107, Code 1981, is amended by adding
2 the following new section:

3 NEW SECTION. A person who files either a single or joint
4 state income tax return with the department of revenue under
5 section 422.13 may designate an amount of at least one dollar
6 but not to exceed ten dollars to be paid to the state fish
7 and game protection fund.

8 The revenues received shall be used within the state of
9 Iowa for habitat development and shall be deposited in the
10 state fish and game protection fund. The amount designated
11 to the fund shall be first subtracted from any refund due
12 on the return. If there is no refund due on the return or
13 if it is not sufficient to equal the amount designated, the
14 tax liability of the person shall be increased by the balance
15 of the designated amount. The revenue may be used for the
16 matching of federal funds. The revenues and matched federal
17 funds shall be used for acquisition of land, leasing of land
18 or obtaining of easements from willing sellers for use of
19 land as wildlife habitats for game and nongame species.
20 Notwithstanding the exemption in section 427.1, the land
21 acquired with the revenues and matched federal funds is subject
22 to the full consolidated levy of property taxes which shall
23 be paid from those revenues. In addition the revenues may
24 be used for the development and enhancement of wildlife lands
25 and habitat areas.

26 The director of revenue shall revise the income tax form
27 to allow the designation of contributions to the state fish
28 and game protection fund on the face of the tax return and
29 above the signature lines.

30 EXPLANATION

31 This bill provides for a contribution opportunity to the
32 state fish and game protection fund on the state income tax
33 return form. An individual filing a single or joint state
34 income tax return may designate an amount of between one
35 dollar up to and including ten dollars on the return. The

1 director of revenue shall revise the income tax form to allow
2 the designation of contributions to the fund. The bill takes
3 effect July 1 following its enactment.

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H-3079

- 1 Amend House File 396 as follows:
 2 1. Page 1, line 25, by inserting after the word
 3 "areas" the words "and for research and management
 4 necessary to qualify for federal funds".

H-3079 FILED

BY DIEMER of Black Hawk

FEBRUARY 13, 1981

Adopted 2/13/81 (p. 453)

HOUSE FILE 396

H-3101

- 1 Amend House File 396 as follows:
 2 1. Page 1, line 17 by striking the word
 3 "shall" and inserting in lieu thereof the word
 4 "may".
 5 2. Page 1, line 19 by inserting after the
 6 period the words "Not less than fifty percent of
 7 the funds derived from the checkoff shall be used
 8 for the purposes of preserving, protecting, per-
 9 petuating and enhancing nongame wildlife in this
 10 state. Nongame wildlife includes those animal
 11 species which are endangered, threatened or not
 12 commonly pursued, killed or consumed either for
 13 sport or profit."

H-3101 FILED

BY DAVITT of Warren

FEBRUARY 17, 1981

AVENSON of Fayette

Adopted as amended 2/19/81 (p. 454)

HOUSE FILE 396

H-3106

- 1 Amend amendment H-3101 to page one of House
 2 File 396 as follows:
 3 1. Page 1, line 12, by striking the words
 4 ", killed or consumed" and inserting in lieu
 5 thereof the words "or killed".

H-3106 FILED FEBRUARY 18, 1981

BY SPEAR of Lee

Adopted 2/19/81 (p. 455)

HOUSE FILE 396

H-3116

- 1 Amend House File 396 as follows:
 2 1. Page 1, by inserting after line 29, the
 3 following new section:
 4 "Sec. ____ . Section 422.21, Code 1981, is amended
 5 by adding the following new unnumbered paragraph:
 6 NEW UNNUMBERED PARAGRAPH. There shall not be more
 7 than two spaces on the face of the tax return form
 8 which provide for designated contributions."

H-3116 FILED FEBRUARY 18, 1981 BY SCHNEKLOTH of Scott

Adopted 2/19/81 (p. 457)

Sen. Natural Resources
Amend per 3310 +
Do Pass 4/1/81 (p. 1072)

HOUSE FILE 396

BY COMMITTEE ON NATURAL RESOURCES
(As Amended and Passed by the House)

Referred Ways Comm 4/10/81 (p. 1219)
Do Pass 4/22/81 (p. 1380)
S. Natural Resources Do Pass 1/20/82 (p. 158)

per Senate amendment

Passed House, Date 2-5-82 (p. 269) Passed Senate, Date 1-28-82 (p. 229)
Vote: Ayes 41 Nays 9 Vote: Ayes 45 Nays 3
Approved March 2, 1982

A BILL FOR

1 An Act relating to an income tax checkoff for the state
2 fish and game protection fund.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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_____ House Amendments

1 Section 1. Chapter 107, Code 1981, is amended by adding
2 the following new section:

3 NEW SECTION. A person who files either a single or joint
4 state income tax return with the department of revenue under
5 section 422.13 may designate an amount of at least one dollar
6 but not to exceed ten dollars to be paid to the state fish
7 and game protection fund.

8 The revenues received shall be used within the state of
9 Iowa for habitat development and shall be deposited in the
10 state fish and game protection fund. The amount designated
11 to the fund shall be first subtracted from any refund due
12 on the return. If there is no refund due on the return or
13 if it is not sufficient to equal the amount designated, the
14 tax liability of the person shall be increased by the balance
15 of the designated amount. The revenue may be used for the
16 matching of federal funds. The revenues and matched federal
17 funds may be used for acquisition of land, leasing of land
18 or obtaining of easements from willing sellers for use of
19 land as wildlife habitats for game and nongame species. Not
20 less than fifty percent of the funds derived from the checkoff
21 shall be used for the purposes of preserving, protecting,
22 perpetuating and enhancing nongame wildlife in this state.
23 Nongame wildlife includes those animal species which are
24 endangered, threatened or not commonly pursued or killed
25 either for sport or profit. Notwithstanding the exemption
26 in section 427.1, the land acquired with the revenues and
27 matched federal funds is subject to the full consolidated
28 levy of property taxes which shall be paid from those revenues.
29 In addition the revenues may be used for the development and
30 enhancement of wildlife lands and habitat areas and for
31 research and management necessary to qualify for federal
32 funds.

33 The director of revenue shall revise the income tax form
34 to allow the designation of contributions to the state fish
35 and game protection fund on the face of the tax return and

1 above the signature lines.

2 Sec. 2. Section 422.21, Code 1981, is amended by adding
3 the following new unnumbered paragraph:

4 NEW UNNUMBERED PARAGRAPH. There shall not be more than
5 two spaces on the face of the tax return form which provide
6 for designated contributions.

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HOUSE FILE 396

S-3310

1 Amend House File 396 as amended, passed, and
2 reprinted by the House, as follows:

3 1. Page 1, lines 3 and 4, by striking the words
4 "either a single or joint state" and inserting in
5 lieu thereof the words "an individual or a joint".

6 2. Page 1, lines 5 and 6, by striking the words
7 "an amount of at least one dollar but not to exceed
8 ten dollars" and inserting in lieu thereof the words
9 "any amount of a refund due on the return".

10 3. Page 1, line 7, by inserting after the word
11 "fund." the words "The amount designated shall not
12 exceed the amount of refund due on the return."

13 4. Page 1, by striking lines 10 through 15 and
14 inserting in lieu thereof the words "state fish and
15 game protection fund. The revenue may be used for
16 the".

17 5. Page 2, by inserting after line 1, the words:
18 "The department of revenue on or before January
19 31 of the year following the preceding calendar year
20 shall certify the total amount designated on the tax
21 return forms due in the preceding calendar year and
22 shall report the amount to the state treasurer.
23 The state treasurer shall credit the amount to the
24 state fish and game protection fund.

25 The general assembly shall appropriate annually
26 from the state fish and game protection fund the
27 amount credited to the fund from the checkoff to the
28 division of fish and game of the commission for the
29 purposes pursuant to section 1 of this Act.

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

32 The department shall adopt rules to implement this
33 Act. However, before a checkoff pursuant to section
34 1 of this Act shall be permitted, all liabilities
35 on the books of the department of revenue and accounts
36 identified as owing under section 421.17, subsection
37 21, paragraph b, shall be satisfied."

38 6. Page 2, by striking lines 2 through 6 and
39 inserting in lieu thereof the following new section:

40 "Sec. ____ . This Act takes effect January 1
41 following enactment for tax years beginning on or
42 after that date."

S-3310 FILED
APRIL 1, 1981

BY COMMITTEE ON NATURAL RESOURCES
FORREST V. SCHWENGELS, CHAIRPERSON

(adopted 1/28/82 (p. 228))

HOUSE FILE 396

S-5041

- 1 Amend House File 396 as amended, passed and
2 reprinted by the House, as follows:
3 1. Page 1, line 19, by striking the words "game
4 and".
5 2. Page 1, line 19, by striking the word "Not".
6 3. Page 1, line 20, by striking the words "less
7 than fifty percent of the", and inserting in lieu
8 thereof the word "The".
9 4. Page 1, line 21, by striking the word "shall"
10 and inserting in lieu thereof the word "may".

S-5041 FILED

BY JOE BROWN

JANUARY 27, 1982

Lawrence (1/28/82 2:29)

SENATE AMENDMENT TO HOUSE FILE 396

H-5026

1 Amend House File 396 as amended, passed, and
2 reprinted by the House, as follows:

3 1. Page 1, lines 3 and 4, by striking the words
4 "either a single or joint state" and inserting in
5 lieu thereof the words "an individual or a joint".

6 2. Page 1, lines 5 and 6, by striking the words
7 "an amount of at least one dollar but not to exceed
8 ten dollars" and inserting in lieu thereof the words
9 "any amount of a refund due on the return".

10 3. Page 1, line 7, by inserting after the word
11 "fund." the words "The amount designated shall not
12 exceed the amount of refund due on the return."

13 4. Page 1, by striking lines 10 through 15 and
14 inserting in lieu thereof the words "state fish and
15 game protection fund. The revenue may be used for
16 the".

17 5. Page 2, by inserting after line 1, the words:
18 "The department of revenue on or before January
19 31 of the year following the preceding calendar year
20 shall certify the total amount designated on the tax
21 return forms due in the preceding calendar year and
22 shall report the amount to the state treasurer. The
23 state treasurer shall credit the amount to the state
24 fish and game protection fund.

25 The general assembly shall appropriate annually
26 from the state fish and game protection fund the
27 amount credited to the fund from the checkoff to the
28 division of fish and game of the commission for the
29 purposes pursuant to section 1 of this Act.

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

32 The department shall adopt rules to implement this
33 Act. However, before a checkoff pursuant to section
34 1 of this Act shall be permitted, all liabilities
35 on the books of the department of revenue and accounts
36 identified as owing under section 421.17, subsection
37 21, paragraph b, shall be satisfied."

38 6. Page 2, by striking lines 2 through 6 and
39 inserting in lieu thereof the following new section:

40 "Sec. _____. This Act takes effect January 1
41 following enactment for tax years beginning on or
42 after that date."

H-5026 FILED FEBRUARY 2, 1982

RECEIVED FROM SENATE

House concurred 2/5 (p. 269)

HOUSE FILE 396

AN ACT

RELATING TO AN INCOME TAX CHECKOFF FOR THE STATE FISH AND GAME PROTECTION FUND.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. Chapter 107, Code 1981, is amended by adding the following new section:

NEW SECTION. 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 of a refund due on the return to be paid to the state fish and game protection fund. The amount designated shall not exceed the amount of refund due on the return.

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.

The director of revenue shall revise the income tax form to allow the designation of contributions to the state fish and game protection fund on the face of the tax return and above the signature lines.

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.

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 division of fish and game of the commission for the purposes pursuant to section 1 of this Act.

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

The department shall adopt rules to implement this Act. However, before a checkoff pursuant to section 1 of this Act shall be permitted, all liabilities on the books of the department of revenue and accounts identified as owing under section 421.17, subsection 21, paragraph b, shall be satisfied.

Sec. 2. This Act takes effect January 1 following enactment for tax years beginning on or after that date.

DELWYN STROMER
Speaker of the House

TERRY E. BRANSTAD
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 396, Sixty-ninth General Assembly.

ELIZABETH A. ISAACSON
Chief Clerk of the House

Approved _____, 1982

ROBERT D. RAY
Governor