

FEB 10 1984

HOUSE FILE 2274

HOUSE FILE 2274

Natural Resources
Priebe, Chair
Schwengels
Rife

RESOURCES 2/7
Do Pass 3/20 (p. 927)

BY BLACK

Passed House, Date 3-6-84 (p. 751) Passed Senate, Date 3-26-84 (p. 1037)

Vote: Ayes 90 Nays 10 Vote: Ayes 44 Nays 4

Approved May 11, 1984

Proposed House 4-20-84 (p. 2491)
83-12

Motion to reconsider (p. 1036) prevailed 4/4
Proposed Senate 4-4-84 (p. 1299)

A BILL FOR

44-2
Motion to reconsider (p. 1300) w/d 4/17

1 An Act relating to the designation of moneys to be paid to the
2 state fish and game protection fund by a taxpayer on an
3 income tax return.

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

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HF 2274

S-55687

1 Section 1. Section 107.16, unnumbered paragraph 1, Code
2 1983, is amended to read as follows:

3 A person who files an individual or a joint income tax
4 return with the department of revenue under section 422.13
5 may designate any amount ~~of a refund due on the return~~ to
6 be paid to the state fish and game protection fund. ~~The~~
7 ~~amount designated shall not exceed the amount of refund due~~
8 ~~on the return.~~ If the refund due on the return or the payment
9 remitted with the return is insufficient to pay the additional
10 amount designated by the taxpayer to the state fish and game
11 protection fund, the amount designated shall be reduced to
12 the remaining amount of refund or the remaining amount remitted
13 with the return.

S-55687

S-55687

14 Sec. 2. This Act takes effect January 1 following enact-
15 ment for tax years beginning on or after that date.

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EXPLANATION

17 Under current law, a taxpayer may designate any amount
18 of an income tax refund due on the return to the state fish
19 and game protection fund. The bill provides that a taxpayer
20 who has a tax liability on the return may also include an
21 additional amount for the state fish and game protection fund.
22 The bill also provides that if the amount of the refund or
23 amount of additional taxes owed is insufficient to pay the
24 additional amount designated by the taxpayer to the state
25 fish and game protection fund, the amount designated shall
26 be reduced to the remaining amount of the refund or the
27 remaining amount remitted with the return. The bill takes
28 effect January 1 following enactment for tax years beginning
29 on or after that date.

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HOUSE FILE 2274

S-5500

1 Amend House File 2274, as passed by the House,
2 as follows:

3 1. Page 1, by striking lines 14 and 15 and
4 inserting in lieu thereof the following:

5 "Sec. 2. This Act is retroactive to January 1,
6 1984, for the tax years beginning on or after that
7 date."

S-5500 FILED

BY BERL E. PRIEBE

MARCH 23, 1984

Adopted 3/26 (p. 1036)

HOUSE FILE 2274

S-5568

1 Amend House File 2274 as passed by the House as
2 follows:

3 1. Page 1, by inserting before line 1 the following
4 new section:

5 "Section 1. Section 56.18, subsection 3, unnumbered
6 paragraph 3, Code Supplement 1983, is amended to read
7 as follows:

8 However, before a checkoff pursuant to subsection
9 ~~2 of the section~~ shall be permitted, all liabilities
10 on the books of the department of revenue, and accounts
11 identified as owing under section 421.17 ~~and the~~
12 ~~checkoff-permitted-under-section-107-16~~ shall be
13 satisfied."

14 2. Page 1, line 1, by striking the word and figure
15 "paragraph 1" and inserting in lieu thereof the words
16 and figures "paragraphs 1 and 7".

17 3. Page 1, by inserting after line 13 the
18 following:

19 "The department shall adopt rules to implement
20 this section. However, before a checkoff pursuant
21 to this section shall be permitted, all liabilities
22 on the books of the department of revenue and accounts
23 identified as owing under section 421.17, ~~subsection~~
24 ~~217-paragraph-"b"~~7, and the political contribution
25 allowed under section 56.18 shall be satisfied."

26 4. Renumber sections and correct internal/
27 references as necessary in accordance with this
28 amendment.

S-5568 FILED
MARCH 27, 1984

BY CALVIN O. HULTMAN

Adopted 4/4 (p. 1299)

SENATE AMENDMENT TO HOUSE FILE 2274

H-6351

- 1 Amend House File 2274 as passed by the House as
2 follows:
3 1. Page 1, by inserting before line 1 the following
4 new section:
5 "Section 1. Section 56.18, subsection 3, unnumbered
6 paragraph 3, Code Supplement 1983, is amended to read
7 as follows:
8 However, before a checkoff pursuant to subsection
9 ~~2 of the section~~ shall be permitted, all liabilities
10 on the books of the department of revenue, and accounts
11 identified as owing under section 421.17 ~~and the~~
12 ~~checkoff permitted under section 407.16~~ shall be
13 satisfied."
14 2. Page 1, line 1, by striking the word and figure
15 "paragraph 1" and inserting in lieu thereof the words
16 and figures "paragraphs 1 and 7".
17 3. Page 1, by inserting after line 13 the
18 following:
19 "The department shall adopt rules to implement
20 this section. However, before a checkoff pursuant
21 to this section shall be permitted, all liabilities
22 on the books of the department of revenue and accounts
23 identified as owing under section 421.17, ~~subsection~~
24 ~~217, paragraph "b",~~ and the political contribution
25 allowed under section 56.18 shall be satisfied."
26 4. Page 1, by striking lines 14 and 15 and
27 inserting in lieu thereof the following:
28 "Sec. 2. This Act is retroactive to January 1,
29 1984, for the tax years beginning on or after that
30 date."
31 5. Renumber sections and correct internal
32 references as necessary in accordance with this
33 amendment.

H-6351 FILED APRIL 17, 1984

RECEIVED FROM THE SENATE

Have covered 4/26 (p. 2491)

H-6459

1 Amend the Senate amendment H-6351, filed to
2 House File 2274 as follows:

3 1. Page 1, by inserting before line 5 the
4 following new sections:

5 "Section 1. NEW SECTION. 18.175 CAPITAL
6 RESTORATION CHECKOFF. A person who files an
7 individual or joint tax return with the department
8 of revenue may designate any additional amount to
9 be paid to the state capitol restoration fund.
10 The action taken by a person for the checkoff is
11 irrevocable.

12 Sec. 2. NEW SECTION. 18.176 FUND CREATED.
13 The state capitol restoration fund is created within
14 the office of the treasurer of state to be admin-
15 istered by the director of general services.

16 The department of revenue on or before January
17 31 of the year following the preceding calendar year
18 shall certify the total amount designated for the
19 state capitol restoration fund on the tax returns
20 due in the preceding calendar year and shall report
21 the amount to the treasurer of state and to the
22 department of general services. The treasurer of
23 state shall credit the amount to the state capitol
24 restoration fund.

25 The amount credited to the fund from the
26 checkoff is appropriated to the department of general
27 services which with the prior approval of the execu-
28 tive council may be used for capitol improvements
29 relating to the restoration of the capitol building.

30 Sec. 3. NEW SECTION. 18.177 HISTORICAL
31 BUILDING CHECKOFF. A person who files an individual
32 or joint tax return with the department of revenue
33 may designate any additional amount to be paid to the
34 state historical building fund. The action taken by
35 a person for the checkoff is irrevocable.

36 Sec. 4. NEW SECTION. 18.178 FUND CREATED.
37 The state historical building fund is created within
38 the office of the treasurer of state to be admin-
39 istered by the director of general services.

40 The department of revenue on or before January
41 31 of the year following the preceding calendar year
42 shall certify the total amount designated for the
43 state historical building fund on the tax returns
44 due in the preceding calendar year and shall report
45 the amount to the treasurer of state and the depart-
46 ment of general services. The treasurer of state
47 shall credit the amount to the state historical
48 building fund.

49 The amount credited to the fund from the check-
50 off is appropriated to the department of general ser-

H-6459

Page Two

1 vices which with the prior approval of the execu-
2 tive council may be used for capital improvements
3 relating to the historical building."

H-6459 FILED APRIL 19, 1984 BY KREWSON of Polk

nt/d 4/20 (p. 2491)

HOUSE FILE 2274

Sec. 3. This Act is retroactive to January 1, 1984, for the tax years beginning on or after that date.

AN ACT

RELATING TO THE DESIGNATION OF MONEYS TO BE PAID TO THE STATE FISH AND GAME PROTECTION FUND BY A TAXPAYER ON AN INCOME TAX RETURN.

DONALD D. AVENSON
Speaker of the House

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

CHARLES P. MILLER
President Pro Tempore of the Senate

Section 1. Section 56.18, subsection 3, unnumbered paragraph 3, Code Supplement 1983, is amended to read as follows:

However, before a checkoff pursuant to subsection 2 of ~~the section~~ shall be permitted, all liabilities on the books of the department of revenue, and accounts identified as owing under section 421.17 ~~and the checkoff permitted under section 407-16~~ shall be satisfied.

Sec. 2. Section 107.16, unnumbered paragraphs 1 and 7, Code 1983, is amended to read as follows:

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.~~ 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.

The department shall adopt rules 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 ~~421.17, subsection 21, paragraph "b",~~ and the political contribution allowed under section 56.18 shall be satisfied.

I hereby certify that this bill originated in the House and is known as House File 2274, Seventieth General Assembly.

JOSEPH O'HERN
Chief Clerk of the House
Approved May 11, 1984

TERRY E. BRANSTAD
Governor