

*Reprinted*

FILED MAR 30 1988

SENATE FILE 2327  
BY COMMITTEE ON WAYS AND MEANS  
(formerly 55B 2268)

Passed Senate, Date 4/7/88 (p. 1232) Passed House, Date \_\_\_\_\_  
Vote: Ayes 42 Nays 6 Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act to provide for a state individual income tax checkoff for  
2 the United States olympic committee and the Iowa games  
3 committee, and providing a retroactive effective date.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SENATE FILE 2327

S-5761

1 Amend Senate File 2327 as follows:

2 1. Page 1, by striking lines 22 through 28 and  
3 inserting the following:

4 "On or before March 1 of each year, the department  
5 of revenue and finance shall pay the moneys in the  
6 fund to the United States olympic committee, one-half  
7 of which shall be made available that year for local  
8 amateur sports and special olympic programs in Iowa  
9 with the advice of the governor's council on physical  
10 fitness."

11 2. Title page, lines 2 and 3, by striking the  
12 words "and the Iowa games committee" and inserting the  
13 following: ", a portion of which shall be made  
14 available for amateur sports and special olympic  
15 programs in Iowa".

S-5761

Filed April 4, 1988

*Substituted 4/7 (p. 1232)*

BY EMIL J. HUSAK  
WILLIAM W. DIELEMAN  
DAVID M. READINGER

1 Section 1. NEW SECTION. 422.12A INCOME TAX REFUND  
2 CHECKOFF FOR OLYMPICS.

3 A person who files an individual or a joint income tax  
4 return with the department of revenue and finance under  
5 section 422.13 may designate two dollars to be paid to the  
6 olympic fund. If the refund due on the return or the payment  
7 remitted with the return is insufficient to pay the amount  
8 designated by the taxpayer to the olympic fund, the amount  
9 designated shall be reduced to the remaining amount of refund  
10 or the remaining amount remitted with the return.

11 The director of revenue and finance shall draft the income  
12 tax form to allow the designation of contributions to the  
13 olympic fund on the tax return.

14 The department of revenue and finance on or before January  
15 31 of the year following the preceding calendar year shall  
16 certify the total amount designated on the tax return forms  
17 due in the preceding calendar year and shall report the amount  
18 to the treasurer of state. The treasurer of state shall  
19 credit the amount to the olympic fund.

20 The moneys in the olympic fund are appropriated annually  
21 for the purposes specified in this section.

22 On or before March 1 of each year, the department of  
23 revenue and finance shall pay one-half of the moneys in the  
24 fund to the United States olympic committee. The remaining  
25 one-half of the moneys in the fund shall be paid by the  
26 department of revenue and finance to the Iowa games committee.

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

29 The department shall adopt rules to implement this section.  
30 However, before a checkoff pursuant to this section shall be  
31 permitted, all liabilities on the books of the department of  
32 revenue and finance and accounts identified as owing under  
33 section 421.17 and the political contribution allowed under  
34 section 56.18 shall be satisfied.

35 Sec. 2. This Act is retroactive to January 1, 1988, for

1 tax years beginning on or after that date.

2

EXPLANATION

3 The bill provides for a state individual income tax  
4 checkoff for funding for the United States olympic committee  
5 and the Iowa games committee. The amount of the checkoff is  
6 two dollars to be divided equally between the two groups. The  
7 bill is retroactive to January 1, 1988, for tax years  
8 beginning on or after that date.

9

SUCCESSOR TO SSB 2268 (LSB 4777XS)

FILED APR 07 1988

STATE OF IOWA

FISCAL NOTE

LSB No. 4777s

Staff ID. PDD

SENATE FILE 2327

In compliance with a written request received March 30, 1988, a fiscal note for SENATE FILE 2327 is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note are available from the Legislative Fiscal Bureau to members of the Legislature upon request.

Senate File 2327 would provide for a state individual income tax checkoff for funding the United States Olympic Committee and the Iowa Games Committee. The amount of the checkoff is equal to two dollars and the monies received from this program are to be deposited in the Olympic Fund and divided evenly among the two groups. The bill is retroactive to January 1, 1988 for tax years beginning on or after that date.

FISCAL EFFECT

This bill would have no effect on the General Fund or a taxpayer's tax liability. If a taxpayer chose to participate in the program, the bill would reduce a taxpayer's refund or add to the amount remitted. An estimate of the amount of revenue to be paid to the Olympic Fund is unavailable since a reliable projection of the possible participation rate is not available.

Source: Department of Revenue and Finance

(LSB 4777s, PDD)

*Dennis C. Probst*  
Fiscal Director

Legislative Fiscal Bureau

Date: 4/6/88

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LSB 4777SV 72

mg/cf/24



1 Section 1. NEW SECTION. 422.12A INCOME TAX REFUND  
2 CHECKOFF FOR OLYMPICS.

3 A person who files an individual or a joint income tax  
4 return with the department of revenue and finance under  
5 section 422.13 may designate two dollars to be paid to the  
6 olympic fund. If the refund due on the return or the payment  
7 remitted with the return is insufficient to pay the amount  
8 designated by the taxpayer to the olympic fund, the amount  
9 designated shall be reduced to the remaining amount of refund  
10 or the remaining amount remitted with the return.

11 The director of revenue and finance shall draft the income  
12 tax form to allow the designation of contributions to the  
13 olympic fund on the tax return.

14 The department of revenue and finance on or before January  
15 31 of the year following the preceding calendar year shall  
16 certify the total amount designated on the tax return forms  
17 due in the preceding calendar year and shall report the amount  
18 to the treasurer of state. The treasurer of state shall  
19 credit the amount to the olympic fund.

20 The moneys in the olympic fund are appropriated annually  
21 for the purposes specified in this section.

22 On or before March 1 of each year, the department of  
23 revenue and finance shall pay the moneys in the fund to the  
24 United States olympic committee, one-half of which shall be  
25 made available that year for local amateur sports and special  
26 olympic programs in Iowa with the advice of the governor's  
27 council on physical fitness.

28 The department shall adopt rules to implement this section.  
29 However, before a checkoff pursuant to this section shall be  
30 permitted, all liabilities on the books of the department of  
31 revenue and finance and accounts identified as owing under  
32 section 421.17 and the political contribution allowed under  
33 section 56.18 shall be satisfied.

34 Sec. 2. This Act is retroactive to January 1, 1988, for  
35 tax years beginning on or after that date.

SUCCESSOR TO SSB 2268 (LSB 4777XS)

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## SENATE FILE 2327

H-6466

Amend Senate File 2327, as amended, passed, and reprinted by the Senate, as follows:

1. Page 1, by inserting after line 33 the following:

"Sec. . . . NEW SECTION. 422.12B INCOME TAX REFUND CHECKOFF FOR STATE HISTORICAL SOCIETY.

A person who files an individual or a joint income tax return with the department of revenue and finance under section 422.13 may designate two dollars to be paid to the state historical society fund. If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the fund, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return.

The director of revenue and finance shall draft the income tax form to allow the designation of contributions to the state historical society fund on the tax return.

The department of revenue and finance 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 treasurer of state. The treasurer of state shall credit the amount to the state historical society fund.

The moneys in the fund are appropriated annually for the purposes specified in this section.

On or before March 1 of each year, the department shall pay the moneys in the fund to the state historical society to be used for purposes of the historical resource development program under section 303.16.

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 finance and accounts identified as owing under section 421.17 and the political contribution allowed under section 56.18 shall be satisfied."

2. Title page, line 4, by inserting after the word "Iowa," the following: "for the state historical society,".

By METCALF of Polk

H-6466 FILED APRIL 14, 1988

NOT GERMANE (1955)

SENATE FILE 2327

H-6441

1 Amend Senate File 2327, as amended, passed, and re-  
2 printed by the Senate, as follows:

3 1. Page 1, by striking lines 24 through 27 and  
4 inserting the following: "United States olympic com-  
5 mittee on the condition that the United States olympic  
6 committee return one-half of the funds to this state  
7 to be spent in that year for local amateur sports, for  
8 which there is olympic competition, with advice of the  
9 governor's council on physical fitness and for special  
10 olympic programs."

By COMMITTEE ON WAYS AND MEANS  
DODERER of Johnson, Chairperson

H-6441 FILED APRIL 13, 1988

*Adopted 4/14 (p. 1955)*

SENATE FILE 2327

H-6460

1 Amend amendment H-6441 to Senate File 2327, as  
2 amended, passed, and reprinted by the Senate, as  
3 follows:

4 1. Page 1, line 9, by inserting after the word  
5 "and" the following: "the other one-half of the funds  
6 to this state to be spent in that year".

By CARPENTER of Polk

H-6460 FILED APRIL 14, 1988

LOST (*p. 1953*)

## SENATE FILE 2327

H-6475

1 Amend Senate File 2327, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 1, by inserting after line 33 the  
4 following:

5 "Sec. \_\_\_\_ . NEW SECTION. 422.12B INCOME TAX  
6 REFUND CHECKOFF FOR TERRACE HILL.

7 A person who files an individual or a joint income  
8 tax return with the department of revenue and finance  
9 under section 422.13 may designate two dollars to be  
10 paid to the terrace hill fund. If the refund due on  
11 the return or the payment remitted with the return is  
12 insufficient to pay the amount designated by the  
13 taxpayer to the fund, the amount designated shall be  
14 reduced to the remaining amount of refund or the  
15 remaining amount remitted with the return.

16 The director of revenue and finance shall draft the  
17 income tax form to allow the designation of  
18 contributions to the terrace hill fund on the tax  
19 return.

20 The department of revenue and finance on or before  
21 January 31 of the year following the preceding  
22 calendar year shall certify the total amount  
23 designated on the tax return forms due in the  
24 preceding calendar year and shall report the amount to  
25 the treasurer of state. The treasurer of state shall  
26 credit the amount to the terrace hill fund.

27 The moneys in the fund are appropriated annually  
28 for the purposes specified in this section.

29 On or before March 1 of each year, the department  
30 shall pay the moneys in the fund to the terrace hill  
31 commission created under section 303.17 to be used for  
32 purposes of the preservation and restoration of  
33 terrace hill.

34 The department shall adopt rules to implement this  
35 section. However, before a checkoff pursuant to this  
36 section shall be permitted, all liabilities on the  
37 books of the department of revenue and finance and  
38 accounts identified as owing under section 421.17 and  
39 the political contribution allowed under section 56.18  
40 shall be satisfied."

41 2. Title page, line 4, by inserting after the  
42 word "Iowa," the following: "for the preservation of  
43 terrace hill,".

By METCALF of Polk

H-6475 FILED APRIL 14, 1988  
NOT GERMANE (p. 1957)

## SENATE FILE 2327

H-6470

1 Amend Senate File 2327, as amended, passed, and  
2 reprinted by the Senate, as follows:

3 1. Page 1, by inserting after line 33 the  
4 following:

5 "Sec.         . NEW SECTION. 422.12B INCOME TAX  
6 REFUND CHECKOFF FOR FINE FUND.

7 A person who files an individual or a joint income  
8 tax return with the department of revenue and finance  
9 under section 422.13 may designate two dollars to be  
10 paid to the FINE fund. If the refund due on the  
11 return or the payment remitted with the return is  
12 insufficient to pay the amount designated by the  
13 taxpayer to the fund, the amount designated shall be  
14 reduced to the remaining amount of refund or the  
15 remaining amount remitted with the return.

16 The director of revenue and finance shall draft the  
17 income tax form to allow the designation of  
18 contributions to the FINE fund on the tax return.

19 The department of revenue and finance on or before  
20 January 31 of the year following the preceding  
21 calendar year shall certify the total amount  
22 designated on the tax return forms due in the  
23 preceding calendar year and shall report the amount to  
24 the treasurer of state. The treasurer of state shall  
25 credit the amount to the first in the nation in  
26 education fund established under section 257A.7. The  
27 moneys so credited shall be used as provided in  
28 section 257A.7.

29 The department shall adopt rules to implement this  
30 section. However, before a checkoff pursuant to this  
31 section shall be permitted, all liabilities on the  
32 books of the department of revenue and finance and  
33 accounts identified as owing under section 421.17 and  
34 the political contribution allowed under section 56.18  
35 shall be satisfied."

36 2. Title page, line 4, by inserting after the  
37 word "Iowa," the following: "for the FINE fund,".

By METCALF of Polk

H-6470 FILED APRIL 14, 1988

NOT GERMANE (p 1956)

HOUSE AMENDMENT TO  
SENATE FILE 2327

S-6032

1 Amend Senate File 2327, as amended, passed, and re-  
2 printed by the Senate, as follows:

3 1. Page 1, by striking lines 24 through 27 and  
4 inserting the following: "United States olympic com-  
5 mittee on the condition that the United States olympic  
6 committee return one-half of the funds to this state  
7 to be spent in that year for local amateur sports, for  
8 which there is olympic competition, with advice of the  
9 governor's council on physical fitness and for special  
10 olympic programs."

S-6032

Filed April 14, 1988

RECEIVED FROM THE HOUSE

*Senate committee 4/15/88*

LSB

HUSAK, CH.  
DIELEMAN  
READINGER

SSB 2268  
WAYS & MEANS  
Mead

SENATE FILE 2327  
BY (PROPOSED COMMITTEE ON WAYS  
AND MEANS BILL)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

**A BILL FOR**

1 An Act to provide for a state individual income tax checkoff for  
2 the United States olympic committee and the Iowa games  
3 committee, and providing a retroactive effective date.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. 422.12A INCOME TAX REFUND  
2 CHECKOFF FOR OLYMPICS.

3 A person who files an individual or a joint income tax  
4 return with the department of revenue and finance under  
5 section 422.13 may designate two dollars to be paid to the  
6 olympic fund. If the refund due on the return or the payment  
7 remitted with the return is insufficient to pay the amount  
8 designated by the taxpayer to the olympic fund, the amount  
9 designated shall be reduced to the remaining amount of refund  
10 or the remaining amount remitted with the return.

11 The director of revenue and finance shall draft the income  
12 tax form to allow the designation of contributions to the  
13 olympic fund on the tax return.

14 The department of revenue and finance on or before January  
15 31 of the year following the preceding calendar year shall  
16 certify the total amount designated on the tax return forms  
17 due in the preceding calendar year and shall report the amount  
18 to the treasurer of state. The treasurer of state shall  
19 credit the amount to the olympic fund.

20 The moneys in the olympic fund are appropriated annually  
21 for the purposes specified in this section.

22 On or before March 1 of each year, the department of  
23 revenue and finance shall pay one-half of the moneys in the  
24 fund to the United States olympic committee. The remaining  
25 one-half of the moneys in the fund shall be paid by the  
26 department of revenue and finance to the Iowa games committee.

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

29 The department shall adopt rules to implement this section.  
30 However, before a checkoff pursuant to this section shall be  
31 permitted, all liabilities on the books of the department of  
32 revenue and finance and accounts identified as owing under  
33 section 421.17 and the political contribution allowed under  
34 section 56.18 shall be satisfied.

35 Sec. 2. This Act is retroactive to January 1, 1988, for

1 tax years beginning on or after that date.

2 EXPLANATION

3 The bill provides for a state individual income tax  
4 checkoff for funding for the United States olympic committee  
5 and the Iowa games committee. The amount of the checkoff is  
6 two dollars to be divided equally between the two groups. The  
7 bill is retroactive to January 1, 1988, for tax years  
8 beginning on or after that date.

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SENATE FILE 2327

AN ACT

TO PROVIDE FOR A STATE INDIVIDUAL INCOME TAX CHECKOFF FOR THE UNITED STATES OLYMPIC COMMITTEE, A PORTION OF WHICH SHALL BE MADE AVAILABLE FOR AMATEUR SPORTS AND SPECIAL OLYMPIC PROGRAMS IN IOWA, AND PROVIDING A RETROACTIVE EFFECTIVE DATE.

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

Section 1. NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF FOR OLYMPICS.

A person who files an individual or a joint income tax return with the department of revenue and finance under section 422.13 may designate two dollars to be paid to the olympic fund. If the refund due on the return or the payment remitted with the return is insufficient to pay the amount designated by the taxpayer to the olympic fund, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return.

The director of revenue and finance shall draft the income tax form to allow the designation of contributions to the olympic fund on the tax return.

The department of revenue and finance 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 treasurer of state. The treasurer of state shall credit the amount to the olympic fund.

The moneys in the olympic fund are appropriated annually for the purposes specified in this section.

On or before March 1 of each year, the department of revenue and finance shall pay the moneys in the fund to the United States olympic committee on the condition that the United States olympic committee return one-half of the funds to this state to be spent in that year for local amateur

sports, for which there is olympic competition, with advice of the governor's council on physical fitness and for special olympic programs.

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 finance and accounts identified as owing under section 421.17 and the political contribution allowed under section 56.18 shall be satisfied.

Sec. 2. This Act is retroactive to January 1, 1988, for tax years beginning on or after that date.

.....  
JO ANN ZIMMERMAN  
President of the Senate

.....  
DONALD D. AVENSON  
Speaker of the House

I hereby certify that this bill originated in the Senate and is known as Senate File 2327, Seventy-second General Assembly.

.....  
JOHN F. DAYER  
Secretary of the Senate

Approved *May 10*, 1988

.....  
FERRY S. BRANSTAD  
Governor

SF 2327