

FEB 6 1996
WAYS AND MEANS

HOUSE FILE 2149
BY NELSON of Marshall

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing a state income tax checkoff for child abuse
2 prevention projects and providing a retroactive applicability
3 date.

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

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HF 2149

1 Section 1. NEW SECTION. 422.12F INCOME TAX CHECKOFF FOR
2 CHILD ABUSE PREVENTION PROJECTS.

3 1. 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 any amount to be paid to the
6 general fund of the state and used for the purposes of funding
7 child abuse prevention projects. If the refund due on the
8 return or the payment remitted with the return is insufficient
9 to pay the additional amount designated by the taxpayer to be
10 used for the purposes of funding child abuse prevention
11 projects, the amount designated shall be reduced to the
12 remaining amount of refund or the remaining amount remitted
13 with the return.

14 2. It is the intent of the general assembly that the funds
15 generated from the checkoff be appropriated and used to fund
16 child abuse prevention projects.

17 3. The director of revenue and finance shall draft the
18 income tax form to allow the designation on the tax return of
19 contributions to be used for the purposes of funding child
20 abuse prevention projects.

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

26 The department of revenue and finance shall consult the
27 adult, children, and family services division of the
28 department of human services concerning the adoption of rules
29 to administer this section. However, before a checkoff
30 pursuant to this section shall be permitted, all liabilities
31 on the books of the department of revenue and finance and
32 accounts identified as owing under section 421.17 and the
33 political contribution allowed under section 56.18 shall be
34 satisfied.

35 Sec. 2. IMPLEMENTATION. Pursuant to section 422.12E,

1 which limits the number of income tax return checkoffs which
 2 may be included on an income tax return, the child abuse
 3 prevention projects income tax checkoff shall not be eligible
 4 for placement on state individual income tax returns until tax
 5 years beginning on or after January 1, 1996.

6 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies
 7 retroactively to January 1, 1996, for tax years beginning on
 8 or after that date.

9 EXPLANATION

10 This bill establishes an income tax checkoff on state
 11 individual and joint income tax returns, the revenue from
 12 which is to be used to fund child abuse prevention projects.

13 The bill applies retroactively to January 1, 1996, for tax
 14 years beginning on or after that date. However, because of
 15 the limitation on the number of income tax checkoffs, the
 16 child abuse prevention projects checkoff is not eligible for
 17 placement on tax returns until tax years beginning on or after
 18 January 1, 1996.

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