

FEB 21 1997

WAYS AND MEANS

HOUSE FILE
BY NELSON

328

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

A BILL FOR

1 An Act relating to a state income tax checkoff for juvenile crime
2 prevention programs 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 328

1 Section 1. NEW SECTION. 422.12A INCOME TAX CHECKOFF FOR
2 JUVENILE CRIME PREVENTION PROGRAMS.

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 any amount to be used for the
6 purpose of funding juvenile crime prevention programs. If the
7 refund due on the return or the payment remitted with the
8 return is insufficient to pay the amount, the amount
9 designated shall be reduced to the remaining amount of refund
10 or the remaining amount remitted with the return. Before a
11 checkoff pursuant to this section shall be permitted, all
12 liabilities of the taxpayer on the books of the department of
13 revenue and finance and accounts identified as owing under
14 section 421.17 and the political contribution allowed under
15 section 56.18 shall be satisfied.

16 The funds generated from the checkoff are appropriated to
17 the department of human rights for the purpose of providing
18 community grants for juvenile crime prevention programs
19 pursuant to section 232.190. The department of revenue and
20 finance shall consult with the division of criminal and
21 juvenile justice planning of the department of human rights
22 concerning the adoption of rules to implement this section.

23 The director of revenue and finance shall draft the income
24 tax form to allow the designation of contributions to be used
25 for the purpose of funding juvenile crime prevention programs.

26 The department of revenue and finance on or before January
27 31 of the calendar year following the calendar year in which
28 the tax returns were filed shall certify the total amount
29 designated on the returns and shall report the amount to the
30 treasurer of state.

31 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
32 retroactively to January 1, 1997, for tax years beginning on
33 or after that date.

34 **EXPLANATION**

35 This bill establishes an income tax checkoff on state

1 individual and joint income tax returns, the revenue from
2 which is to be used to fund matching grants to communities for
3 the purpose of paying for juvenile crime prevention programs.

4 The bill applies retroactively to January 1, 1997, for tax
5 years beginning on or after that date.

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