

S-3-11-97 W. J. Means
S-3/27/97 Do Pass
S-4/22/97 approp.
S-4/23/97 Do Pass

FEB 21 1997

WAYS & MEANS CALENDAR

HOUSE FILE 330
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HF 35)

Passed House, Date 3-10-97 (P. 535) Passed Senate, Date 4/23/97 (P. 132)
Vote: Ayes 95 Nays 0 Vote: Ayes 47 Nays 0
Approved _____

A BILL FOR

1 An Act relating to the state income tax checkoff for domestic
2 abuse services and providing a retroactive applicability date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 330

1 Section 1. NEW SECTION. 236.15B INCOME TAX CHECKOFF FOR
2 DOMESTIC ABUSE SERVICES.

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 paid to the
6 general fund of the state and used for the purposes of
7 providing emergency shelter services, support services, and
8 other services to victims of domestic abuse or sexual assault.
9 If the refund due on the return or the payment remitted with
10 the return is insufficient to pay the additional amount
11 designated by the taxpayer to be used for the purposes of
12 providing services to victims of domestic abuse or sexual
13 assault, the amount designated shall be reduced to the
14 remaining amount of refund or the remaining amount remitted
15 with the return.

16 It is the intent of the general assembly that the funds
17 generated from the checkoff be appropriated and used for the
18 purposes of providing services to victims of domestic abuse or
19 sexual assault.

20 The director of revenue and finance shall draft the income
21 tax form to allow the designation of contributions to be used
22 for the purposes of providing services to victims of domestic
23 abuse or sexual assault on the tax return.

24 The department of revenue and finance on or before January
25 31 of the calendar year following the calendar year in which
26 the tax returns were filed shall certify the total amount
27 designated on the tax return forms due in the preceding
28 calendar year and shall report the amount to the treasurer of
29 state.

30 The department of revenue and finance shall consult the
31 crime victim assistance board concerning the adoption of rules
32 to implement this section. However, before a checkoff
33 pursuant to this section shall be permitted, all liabilities
34 on the books of the department of revenue and finance and
35 accounts identified as owing under section 421.17 and the

1 political contribution allowed under section 56.18 shall be
2 satisfied.

3 Sec. 2. Section 236.15A, Code 1997, is repealed.

4 Sec. 3. RETROACTIVE APPLICABILITY. Section 1 of this Act
5 applies retroactively to January 1, 1997, for tax years
6 beginning on or after that date. Section 2 of this Act
7 applies retroactively to January 1, 1996, for tax years
8 beginning on or after that date.

9 EXPLANATION

10 Present law provides that only three income tax checkoffs
11 may be placed on the state individual income tax return and
12 the checkoff which garners the least amount of money over
13 three years shall be repealed. Under this provision, the
14 income tax checkoff for domestic abuse services is set for
15 repeal beginning with the 1996 tax year. This bill reinstates
16 the checkoff.

17 The section of the bill reinstating the domestic abuse
18 services checkoff applies retroactively to tax years beginning
19 on or after January 1, 1997.

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HOUSE CLIP SHEET

APRIL 24, 1997

SENATE AMENDMENT TO HOUSE FILE 330

H-1908

1 Amend House File 330, as passed by the House, as
2 follows:

3 1. Page 1, by striking lines 16 and 17 and
4 inserting the following: "The funds generated from
5 the checkoff are appropriated to the department of
6 justice and shall be used by the crime victim
7 assistance division for the".

8 2. Title page, line 2, by inserting after the
9 word "services" the following: ", making an
10 appropriation,".

RECEIVED FROM THE SENATE

H-1908 FILED APRIL 23, 1997

HOUSE FILE 330

S-3461

1 Amend House File 330, as passed by the House, as
2 follows:

3 1. Page 1, by striking lines 16 and 17 and
4 inserting the following: "The funds generated from
5 the checkoff are appropriated to the department of
6 justice and shall be used by the crime victim
7 assistance division for the".

8 2. Title page, line 2, by inserting after the
9 word "services" the following: ", making an
10 appropriation,".

By LARRY MCKIBBEN

S-3461 FILED APRIL 10, 1997

Adopted 4/22/97
(P. 1325)
