

JAN 16 1997
WAYS AND MEANS

HOUSE FILE 35
BY GARMAN
Sponsor added 1/16/97 Mundie

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
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 35

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 year following the preceding calendar year shall
26 certify the total amount designated on the tax return forms
27 due in the preceding calendar year and shall report the amount
28 to the treasurer of state.

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

1 satisfied.

2 Sec. 2. Section 422.12E, Code 1997, is amended to read as
3 follows:

4 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

5 For tax years beginning on or after January 1, 1995, there
6 shall be allowed no more than three income tax return
7 checkoffs on each income tax return. When the same three
8 income tax return checkoffs have been provided on the income
9 tax return for three consecutive years, the checkoff for which
10 the least amount has been contributed, in the aggregate for
11 the first two tax years and through March 15 of the third tax
12 year, shall be repealed. This section does not apply to the
13 income tax return checkoff checkoffs provided in section
14 sections 56.18 and 236.15B.

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 Section 236.15A, Code 1997, is repealed.

16 Sec. 4. RETROACTIVE APPLICABILITY. Sections 1 and 2 of
17 this Act apply retroactively to January 1, 1997, for tax years
18 beginning on or after that date. Section 3 of this Act
19 applies retroactively to January 1, 1996, for tax years
20 beginning on or after that date.

21 EXPLANATION

22 Present law provides that only three income tax checkoffs
23 may be placed on the state individual income tax return and
24 the checkoff which garners the least amount of money over
25 three years shall be repealed. Under this provision, the
26 income tax checkoff for domestic abuse services is set for
27 repeal beginning with the 1996 tax year. This bill reinstates
28 the checkoff and makes the repeal provision inapplicable to
29 the checkoff for domestic abuse services.

30 The sections of the bill reinstating the domestic abuse
31 services checkoff and exempting it from automatic repeal apply
32 retroactively to tax years beginning on or after January 1,
33 1997.

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