

JAN 22 1997  
WAYS AND MEANS

HOUSE FILE 66  
BY CORMACK

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

**A BILL FOR**

1 An Act relating to an income tax checkoff for juvenile programs  
2 and domestic abuse services and including retroactive  
3 applicability date provisions.

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

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HF 66

1 Section 1. NEW SECTION. 422.12A INCOME TAX CHECKOFF FOR  
2 JUVENILE PROGRAMS AND 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 treasurer of state for disbursement to counties and used by  
7 county boards of supervisors for the purposes of providing  
8 juvenile crime prevention programs, juvenile shelters, and  
9 juvenile detention centers, and emergency shelter services,  
10 support services, and other services to victims of domestic  
11 abuse.

12 The director of revenue and finance shall draft the income  
13 tax form to allow the designation of contributions to be used  
14 for such purposes. If the refund due on the return or the  
15 payment remitted with the return is insufficient to pay the  
16 additional amount designated by the taxpayer to be used for  
17 such purposes, the amount designated shall be reduced to the  
18 remaining amount of refund or the remaining amount remitted  
19 with the return.

20 The department of revenue and finance on or before January  
21 31 of the calendar year following the calendar year in which  
22 the tax return was filed shall certify the total amount  
23 designated on the tax return forms due in the preceding  
24 calendar year and shall transfer the amount to the treasurer  
25 of state. However, before a checkoff pursuant to this section  
26 shall be permitted, all liabilities on the books of the  
27 department of revenue and finance and accounts identified as  
28 owing under section 421.17 and the political contribution  
29 allowed under section 56.18 shall be satisfied.

30 A juvenile programs and domestic abuse services fund is  
31 created within the office of the treasurer of state. The fund  
32 shall consist of moneys collected as provided in this section.  
33 On or before July 1 of each year, the treasurer of state shall  
34 distribute the moneys in the fund to the treasurer of each  
35 county. The moneys in the fund shall be divided among each

1 county in the same proportion as the population of each county  
2 bears to the population of the entire state.

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

5 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

6 For tax years beginning on or after January 1, 1995, there  
7 shall be allowed no more than three income tax return  
8 checkoffs on each income tax return. When the same three  
9 income tax return checkoffs have been provided on the income  
10 tax return for three consecutive years, the checkoff for which  
11 the least amount has been contributed, in the aggregate for  
12 the first two tax years and through March 15 of the third tax  
13 year, shall be repealed. This section does not apply to the  
14 income tax return ~~checkoff~~ checkoffs provided in ~~section~~  
15 sections 56.18 and 422.12A.

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

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

22 EXPLANATION

23 This bill provides a checkoff on the state income tax  
24 return to be used for juvenile programs and domestic abuse  
25 services. Moneys collected from the checkoff shall be  
26 distributed to counties on the basis of population. The  
27 checkoff is exempt from automatic repeal. These sections of  
28 the bill apply retroactively to January 1, 1997, for tax years  
29 beginning on or after that date.

30 The bill also repeals the current domestic abuse and sexual  
31 assault services income tax checkoff. Under present law, this  
32 section must be repealed because it garnered the least amount  
33 of money over the last three years. The repeal applies  
34 retroactively to January 1, 1996, for tax years beginning on  
35 or after that date.