

3/12/97 Referred to W.A.M.
from Reg. Calendar

FILED MAR 5 1997

SENATE FILE 318

BY COMMITTEE ON STATE GOVERNMENT

(SUCCESSOR TO SSB 173)

Passed Senate, Date _____ Passed House, 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 and sexual assault services and providing retroactive
3 applicability dates.

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

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S.F. 318

1 Section 1. NEW SECTION. 236.15B INCOME TAX CHECKOFF FOR
2 DOMESTIC ABUSE AND SEXUAL ASSAULT 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 used for the
6 purposes of providing emergency shelter services, support
7 services, and other services to victims of domestic abuse or
8 sexual assault. If the refund due on the return or the
9 payment remitted with the return is insufficient to pay the
10 amount, the amount designated shall be reduced to the
11 remaining amount of refund or the remaining amount remitted
12 with the return. Before a checkoff pursuant to this section
13 shall be permitted, all liabilities of the taxpayer on the
14 books of the department of revenue and finance and accounts
15 identified as owing under section 421.17 and the political
16 contribution allowed under section 56.18 shall be satisfied.

17 The funds generated from the checkoff are appropriated to
18 the department of justice for the purposes of providing
19 services to victims of domestic abuse or sexual assault. The
20 department of revenue and finance shall consult the crime
21 victim assistance board concerning the adoption of rules to
22 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 purposes of providing services to victims of domestic
26 abuse or sexual assault on the tax return.

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

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

34 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

35 For tax years beginning on or after January 1, 1995, there

1 shall be allowed no more than three income tax return
2 checkoffs on each income tax return. When the same three
3 income tax return checkoffs have been provided on the income
4 tax return for three consecutive years, the checkoff for which
5 the least amount has been contributed, in the aggregate for
6 the first two tax years and through March 15 of the third tax
7 year, shall be repealed. This section does not apply to the
8 income tax return checkoff checkoffs provided in section
9 sections 56.18 and 236.15B.

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

11 Sec. 4. RETROACTIVE APPLICABILITY. Sections 1 and 2 of
12 this Act apply retroactively to January 1, 1997, for tax years
13 beginning on or after that date. Section 2 of this Act
14 applies retroactively to January 1, 1996, for tax years
15 beginning on or after that date.

16 EXPLANATION

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

26 The section of the bill reinstating the domestic abuse and
27 sexual assault services checkoff applies retroactively to tax
28 years beginning on or after January 1, 1997.

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Trisman, Chair
Lundby
Szymoniak

SSB 173
State Government
Succeeded By
(SF) HF 318

SENATE FILE _____
BY (PROPOSED COMMITTEE ON STATE
GOVERNMENT BILL BY CHAIR-
PERSON LIND)

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