

FILED JAN 29 1997

SENATE FILE 87
BY DVORSKY, FLYNN, and GRONSTAL

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, providing an appropriation,
3 and providing a retroactive applicability date.

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

- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20
- 21
- 22
- 23
- 24
- 25

S.F. 87

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 Section 236.15A, Code 1997, is repealed.

33 Sec. 3. APPROPRIATION. There is appropriated from the
34 general fund of the state to the department of justice for the
35 fiscal year beginning July 1, 1998, and ending June 30, 1999,

1 the following amount, or so much thereof as is necessary, to
2 be used for the purpose designated:

3 To fund domestic abuse and sexual assault grants
4 administered by the crime victim assistance division of the
5 department of justice for the purposes of providing emergency
6 shelter services, support services, and other services to
7 victims of domestic abuse or sexual assault:

8 \$ 75,000

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

14 EXPLANATION

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18 three years shall be repealed.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

22 The bill also provides an appropriation to the department
23 of justice of \$75,000 for the fiscal year beginning July 1,
24 1998. Because the checkoff was not on tax returns filed in
25 1997, there will be no domestic services checkoff funds
26 available for the fiscal year beginning July 1, 1998.

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

30
31
32
33
34
35