

Senate Study Bill 173

Bill Text

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

1 3 A person who files an individual or a joint income tax
1 4 return with the department of revenue and finance under
1 5 section 422.13 may designate any amount to be used for the
1 6 purposes of providing emergency shelter services, support
1 7 services, and other services to victims of domestic abuse or
1 8 sexual assault. If the refund due on the return or the
1 9 payment remitted with the return is insufficient to pay the
1 10 amount, the amount designated shall be reduced to the
1 11 remaining amount of refund or the remaining amount remitted
1 12 with the return. Before a checkoff pursuant to this section
1 13 shall be permitted, all liabilities of the taxpayer on the
1 14 books of the department of revenue and finance and accounts
1 15 identified as owing under section 421.17 and the political
1 16 contribution allowed under section 56.18 shall be satisfied.

1 17 The funds generated from the checkoff are appropriated to
1 18 the department of justice for the purposes of providing
1 19 services to victims of domestic abuse or sexual assault. The
1 20 department of revenue and finance shall consult the crime
1 21 victim assistance board concerning the adoption of rules to
1 22 implement this section.

1 23 The director of revenue and finance shall draft the income
1 24 tax form to allow the designation of contributions to be used
1 25 for the purposes of providing services to victims of domestic
1 26 abuse or sexual assault on the tax return.

1 27 The department of revenue and finance on or before January
1 28 31 of the calendar year following the calendar year in which
1 29 the tax returns were filed shall certify the total amount
1 30 designated on the returns and shall report the amount to the
1 31 treasurer of state.

1 32 Sec. 2. Section 422.12E, Code 1997, is amended to read as
1 33 follows:

1 34 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

1 35 For tax years beginning on or after January 1, 1995, there
2 1 shall be allowed no more than three income tax return
2 2 checkoffs on each income tax return. When the same three
2 3 income tax return checkoffs have been provided on the income
2 4 tax return for three consecutive years, the checkoff for which
2 5 the least amount has been contributed, in the aggregate for
2 6 the first two tax years and through March 15 of the third tax
2 7 year, shall be repealed. This section does not apply to the
2 8 income tax return

~~checkoff~~

- checkoffs provided in

~~section~~

2 9 sections 56.18 and 236.15B.

2 10 Sec. 3. Section 236.15A, Code 1997, is repealed.

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

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EXPLANATION

2 17 Present law provides that only three income tax checkoffs
2 18 may be placed on the state individual income tax return and
2 19 the checkoff which garners the least amount of money over
2 20 three years shall be repealed. Under this provision, the
2 21 income tax checkoff for domestic abuse and sexual assault
2 22 services is set for repeal beginning with the 1996 tax year.
2 23 This bill reinstates the checkoff and makes the repeal
2 24 provision inapplicable to the checkoff for domestic abuse
2 25 services.

2 26 The section of the bill reinstating the domestic abuse and
2 27 sexual assault services checkoff applies retroactively to tax
2 28 years beginning on or after January 1, 1997.

2 29 LSB 2310XC 77

2 30 sc/sc/14