

# Senate Study Bill 1212

## Bill Text

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1 1 Section 1. Section [236.15B](#), Code 2001, is reenacted to  
1 2 read as follows:

1 3 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE SERVICES.

1 4 A person who files an individual or a joint income tax  
1 5 return with the department of revenue and finance under  
1 6 section 422.13 may designate any amount to be paid to the  
1 7 general fund of the state and used for the purposes of  
1 8 providing emergency shelter services, support services, and  
1 9 other services to victims of domestic abuse or sexual assault.  
1 10 If the refund due on the return or the payment remitted with  
1 11 the return is insufficient to pay the additional amount  
1 12 designated by the taxpayer to be used for the purposes of  
1 13 providing services to victims of domestic abuse or sexual  
1 14 assault, the amount designated shall be reduced to the  
1 15 remaining amount of refund or the remaining amount remitted  
1 16 with the return.

1 17 It is the intent of the general assembly that the funds  
1 18 generated from the checkoff be appropriated and used for the  
1 19 purposes of providing services to victims of domestic abuse or  
1 20 sexual assault.

1 21 The director of revenue and finance shall draft the income  
1 22 tax form to allow the designation of contributions to be used  
1 23 for the purposes of providing services to victims of domestic  
1 24 abuse or sexual assault on the tax return.

1 25 The department of revenue and finance on or before January  
1 26 31 of the calendar year following the calendar year in which  
1 27 the tax returns were filed shall certify the total amount  
1 28 designated on the tax return forms due in the preceding  
1 29 calendar year and shall report the amount to the treasurer of  
1 30 state.

1 31 The department of revenue and finance shall consult the  
1 32 crime victim assistance board concerning the adoption of rules  
1 33 to implement this section. However, before a checkoff  
1 34 pursuant to this section shall be permitted, all liabilities  
1 35 on the books of the department of revenue and finance and  
2 1 accounts identified as owing under section 421.17 and the  
2 2 political contribution allowed under section 56.18 shall be  
2 3 satisfied.

2 4 Sec 2. Section [422.12E](#), Code 2001, is amended to read as  
2 5 follows:

2 6 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

2 7 For tax years beginning on or after January 1,

~~1995~~

~~- 2001,~~

2 8 there shall be allowed no more than three income tax return  
2 9 checkoffs on each income tax return.

~~When the same three~~

~~- 2 10~~

~~income tax return checkoffs have been provided on the income~~

~~- 2 11~~

~~tax return for three consecutive years, the checkoff for which~~

~~2 12~~

~~the least amount has been contributed, in the aggregate for~~

~~2 13~~

~~the first two tax years and through March 15 of the third tax~~

~~2 14~~

~~year, shall be repealed.~~

- This section does not apply to the

2 15 income tax return checkoff provided in section 56.18.

2 16 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
2 17 retroactively to tax years beginning on or after January 1,  
2 18 2001. This Act applies to income tax checkoffs in sections  
2 19 236.15B, 422.12D, and 456A.16.

2 20 EXPLANATION

2 21 This bill removes the requirement relating to income tax  
2 22 checkoffs that the checkoff receiving the least amount of  
2 23 refund money over a three-year period shall be repealed. The  
2 24 bill applies to the income tax checkoff for domestic abuse  
2 25 services, which is reenacted, the income tax checkoff for the  
2 26 Iowa state fair foundation, and the income tax checkoff for  
2 27 the state fish and game protection fund.

2 28 The bill applies retroactively to tax years beginning on or  
2 29 after January 1, 2001.

2 30 LSB 3188XC 79

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