

# Senate Study Bill 1256

## Bill Text

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1 1 Section 1. NEW SECTION. 314.28 KEEP IOWA BEAUTIFUL FUND.  
1 2 A keep Iowa beautiful fund is created in the office of the  
1 3 treasurer of state. The fund is composed of moneys  
1 4 appropriated or available to and obtained or accepted by the  
1 5 treasurer of state for deposit in the fund. The fund shall  
1 6 include moneys credited to the fund as provided in section  
1 7 422.12A. All interest earned on moneys in the fund shall be  
1 8 credited to and remain in the fund. Section 8.33 does not  
1 9 apply to moneys in the fund.  
1 10 Moneys in the fund are subject to appropriation by the  
1 11 general assembly annually for the purposes of educating and  
1 12 encouraging Iowans to take greater responsibility for  
1 13 improving their community environment and enhancing the beauty  
1 14 of the state through litter prevention, improving waste  
1 15 management and recycling efforts, and beautification projects.  
1 16 The department may authorize payment of moneys appropriated  
1 17 from the fund to the department upon approval of an  
1 18 application from a private or public organization. The  
1 19 applicant shall submit a plan for litter prevention, improving  
1 20 waste management and recycling efforts, or a beautification  
1 21 project along with its application. The department shall  
1 22 establish standards relating to the type of projects available  
1 23 for assistance.  
1 24 Sec. 2. NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF  
1 25 FOR KEEP IOWA BEAUTIFUL FUND.  
1 26 1. A person who files an individual or a joint income tax  
1 27 return with the department of revenue and finance under  
1 28 section 422.13 may designate one dollar or more to be paid to  
1 29 the keep Iowa beautiful fund as created in section 314.28. If  
1 30 the refund due on the return or the payment remitted with the  
1 31 return is insufficient to pay the additional amount designated  
1 32 by the taxpayer to the keep Iowa beautiful fund, the amount  
1 33 designated shall be reduced to the remaining amount of refund  
1 34 or the remaining amount remitted with the return. The  
1 35 designation of a contribution to the keep Iowa beautiful fund  
2 1 under this section is irrevocable.  
2 2 2. The director of revenue and finance shall draft the  
2 3 income tax form to allow the designation of contributions to  
2 4 the keep Iowa beautiful fund on the tax return. The  
2 5 department of revenue and finance, on or before January 31,  
2 6 shall certify the total amount designated on the tax return  
2 7 forms due in the preceding calendar year and shall report the  
2 8 amount to the treasurer of state. The treasurer of state  
2 9 shall credit the amount to the keep Iowa beautiful fund.  
2 10 However, before a checkoff pursuant to this section shall be  
2 11 permitted, all liabilities on the books of the department of  
2 12 revenue and finance and accounts identified as owing under  
2 13 section 421.17 and the political contribution allowed under  
2 14 section 56.18 shall be satisfied.  
2 15 3. Moneys in the fund are subject to appropriation as  
2 16 provided in section 314.28.  
2 17 4. The department of revenue and finance shall adopt rules  
2 18 to administer this section.  
2 19 5. This section is subject to repeal under section  
2 20 422.12E.  
2 21 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies

2 22 retroactively to January 1, 2001, for tax years beginning on  
2 23 or after that date.

2 24

EXPLANATION

2 25 This bill provides that taxpayers filing individual income  
2 26 tax returns will be allowed to designate \$1 or more on the  
2 27 return to be paid to the keep Iowa beautiful fund. The bill  
2 28 requires the department of revenue and finance to annually  
2 29 remit moneys collected from the checkoff to the keep Iowa  
2 30 beautiful fund created in the office of the treasurer of  
2 31 state. Moneys in the fund are subject to appropriation by the  
2 32 general assembly annually for the purpose of awarding  
2 33 financial assistance to an applicant who submits a plan for  
2 34 litter prevention, improving waste management and recycling  
2 35 efforts, or a beautification project along with its  
3 1 application.

3 2 The bill provides that the keep Iowa beautiful checkoff is  
3 3 subject to the limitation on the number of checkoffs allowed  
3 4 on the Iowa individual income tax return and, for that reason,  
3 5 is subject to repeal.

3 6 The bill applies retroactively to January 1, 2001, for tax  
3 7 years beginning on or after that date.

3 8 LSB 3269SC 79

3 9 sc/cls/14