

FEB 13 2003
WAYS AND MEANS

HOUSE FILE 191
BY JACOBS

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to Iowa individual income tax checkoffs,
2 providing an income tax checkoff to fund child protection
3 center grants, relating to the limitation on income tax
4 checkoffs, making an appropriation, and including effective
5 and applicability date provisions.

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

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HF 191

1 Section 1. Section 422.12E, Code 2003, is amended by
2 adding the following new unnumbered paragraph:

3 NEW UNNUMBERED PARAGRAPH. If more than one checkoff is
4 enacted in the same session of the general assembly for
5 inclusion on the individual income tax return form and, by
6 operation of this section, only one new checkoff is allowed on
7 the individual income tax return form, the earliest enacted
8 checkoff shall be included on the return form, or shall be
9 included on the first available opening on the return form,
10 and the inclusion on the return form of any other checkoffs
11 enacted will be for subsequent tax years in the chronological
12 order in which the checkoffs were enacted.

13 Sec. 2. NEW SECTION. 422.12F INCOME TAX CHECKOFF FOR
14 CHILD PROTECTION CENTER GRANT PROGRAM.

15 1. A person who files an individual or a joint income tax
16 return with the department of revenue and finance under
17 section 422.13 may designate one dollar or more for the
18 support of the child protection center grant program
19 established pursuant to section 135.118. If the refund due on
20 the return or the payment remitted with the return is
21 insufficient to pay the additional amount designated by the
22 taxpayer, the amount designated shall be reduced to the
23 remaining amount of refund or the remaining amount remitted
24 with the return. The designation of a contribution under this
25 section is irrevocable.

26 2. The director of revenue and finance shall draft the
27 income tax form to allow the designation on the tax return of
28 contributions to be used for the purpose of funding grants
29 through the child protection center grant program. The
30 department of revenue and finance, on or before January 31,
31 shall certify the total amount designated on the tax return
32 forms due in the preceding calendar year and shall report the
33 amount to the treasurer of state. However, before a checkoff
34 pursuant to this section shall be permitted, all liabilities
35 on the books of the department of revenue and finance and

1 accounts identified as owing under section 421.17 and the
2 political contribution allowed under section 56.18 shall be
3 satisfied.

4 3. Moneys generated from the checkoff are appropriated to
5 the department of public health for purposes of funding grants
6 awarded under the child protection center grant program.

7 4. The department of revenue and finance shall adopt rules
8 to administer this section.

9 5. This section is subject to repeal under section
10 422.12E.

11 Sec. 3. EFFECTIVE DATE. Section 1 of this Act, being
12 deemed of immediate importance, takes effect upon enactment.

13 Sec. 4. APPLICABILITY. Section 2 of this Act applies to
14 tax years beginning on or after January 1, 2004, and the
15 checkoff shall be eligible for placement on the individual
16 income tax return form for the tax year beginning January 1,
17 2004.

18 EXPLANATION

19 This bill provides that taxpayers filing individual income
20 tax returns will be allowed to designate \$1 or more on the
21 return to support the child protection center grant program in
22 the Iowa department of public health. The bill requires the
23 department of revenue and finance to annually report to the
24 treasurer of state the amount collected from the checkoff.
25 The bill provides that moneys generated from the checkoff are
26 appropriated to the department of public health for purposes
27 of funding grants awarded under the child protection center
28 grant program. The bill provides that the checkoff to fund
29 child protection center grants is subject to the limitation on
30 the number of checkoffs allowed on the Iowa individual income
31 tax return, and, for that reason, is subject to repeal. This
32 portion of the bill applies to tax years beginning on or after
33 January 1, 2004.

34 The bill also amends Code section 422.12E relating to the
35 limitation on the number of checkoffs allowed on the Iowa

1 individual income tax return to provide that if more than one
2 checkoff is enacted during a session of the general assembly
3 and there is space allowed for only one new checkoff on the
4 income tax return form, the checkoff first enacted will take
5 the next available opening on the income tax return form.
6 This section of the bill takes effect upon enactment.

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