

FEB 26 2003  
WAYS AND MEANS

HOUSE FILE 310  
BY MASCHER

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act reenacting the income tax checkoff for domestic abuse  
2 services and providing for the Act's retroactive  
3 applicability.

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

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1 Section 1. Section 236.15B, Code 2003, is reenacted to  
2 read as follows:

3 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE SERVICES.

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

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

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

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

31 The department of revenue and finance shall consult the  
32 crime victim assistance board concerning the adoption of rules  
33 to implement this section. 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 This section is subject to repeal under section 422.12E.

5 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies  
6 retroactively to January 1, 2003, for tax years beginning on  
7 or after that date and shall be eligible for placement on the  
8 individual income tax return form for the tax year beginning  
9 January 1, 2003.

10 EXPLANATION

11 This bill reenacts the income tax checkoff for domestic  
12 abuse services. The checkoff was removed from the income tax  
13 form pursuant to Code section 422.12E because it had received  
14 the lowest amount of funds over a three-year period.

15 The bill applies retroactively to January 1, 2003, for tax  
16 years beginning on or after that date and is eligible for  
17 placement on the individual income tax return form for that  
18 year.

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