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SENATE FILE 118  
BY REHBERG

(COMPANION TO LSB  
2293HH BY LUKAN)

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

**A BILL FOR**

1 An Act relating to fire fighter preparedness by creating a fire  
2 fighter preparedness fund, providing an income tax checkoff  
3 for fire fighter preparedness, making an appropriation, and  
4 providing a retroactive applicability date.

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

SF 118  
APPROPRIATIONS

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1 Section 1. NEW SECTION. 100B.12 FIRE FIGHTER  
2 PREPAREDNESS FUND.

3 1. A fire fighter preparedness fund is created as a  
4 separate and distinct fund in the state treasury under the  
5 control of the division of fire protection of the department  
6 of public safety.

7 2. Revenue for the fire fighter preparedness fund shall  
8 include, but is not limited to, the following:

9 a. Moneys credited to the fund pursuant to section  
10 422.12F.

11 b. Moneys in the form of a devise, gift, bequest,  
12 donation, or federal or other grant intended to be used for  
13 the purposes of the fund.

14 3. Moneys in the fire fighter preparedness fund are not  
15 subject to section 8.33. Notwithstanding section 12C.7,  
16 subsection 2, interest or earnings on moneys in the fund shall  
17 be credited to the fund.

18 4. Moneys in the fire fighter preparedness fund are  
19 appropriated to the division of fire protection of the  
20 department of public safety to be used annually to pay the  
21 costs of providing fire fighter training around the state and  
22 to pay the costs of providing fire fighter training equipment.

23 Sec. 2. Section 422.12E, Code 2003, is amended to read as  
24 follows:

25 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

26 For tax years beginning on or after January 1, 1995, there  
27 shall be allowed no more than three income tax return  
28 checkoffs on each income tax return. When the same three  
29 income tax return checkoffs have been provided on the income  
30 tax return for three consecutive years, the checkoff for which  
31 the least amount has been contributed, in the aggregate for  
32 the first two tax years and through March 15 of the third tax  
33 year, ~~shall be~~ is repealed. This section does not apply to  
34 the income tax return ~~checkoff~~ checkoffs provided in section  
35 sections 56.18 and 422.12F.

1     Sec. 3. NEW SECTION. 422.12F INCOME TAX CHECKOFF FOR  
2 FIRE FIGHTER PREPAREDNESS.

3     1. A person who files an individual or a joint income tax  
4 return with the department of revenue and finance under  
5 section 422.13 may designate one dollar or more to be paid to  
6 the fire fighter preparedness fund as created in section  
7 100B.12. If the refund due on the return or the payment  
8 remitted with the return is insufficient to pay the additional  
9 amount designated by the taxpayer to the fire fighter  
10 preparedness fund, the amount designated shall be reduced to  
11 the remaining amount of refund or the remaining amount  
12 remitted with the return. The designation of a contribution  
13 to the fire fighter preparedness fund under this section is  
14 irrevocable.

15     2. The director of revenue and finance shall draft the  
16 income tax form to allow the designation of contributions to  
17 the fire fighter preparedness fund on the tax return. The  
18 department of revenue and finance, on or before January 31,  
19 shall certify the total amount designated on the tax return  
20 forms due in the preceding calendar year and shall report the  
21 amount to the treasurer of state. The treasurer of state  
22 shall credit the amount to the fire fighter preparedness fund.  
23 However, before a checkoff pursuant to this section shall be  
24 permitted, all liabilities on the books of the department of  
25 revenue and finance and accounts identified as owing under  
26 section 421.17 and the political contribution allowed under  
27 section 56.18 shall be satisfied.

28     3. The department of revenue and finance shall adopt rules  
29 to administer this section.

30     4. The limitation on income tax return checkoffs specified  
31 in section 422.12E does not apply to this checkoff.

32     Sec. 4. RETROACTIVE APPLICABILITY. Sections 2 and 3 of  
33 this Act apply retroactively to January 1, 2003, for tax years  
34 beginning on or after that date and the checkoff for fire  
35 fighter preparedness shall be eligible for placement on the

1 individual income tax return form for the tax year beginning  
2 January 1, 2003.

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EXPLANATION

4 This bill creates the fire fighter preparedness fund under  
5 the control of the division of fire protection of the  
6 department of public safety. Moneys in the fund are  
7 appropriated to the division of fire protection of the  
8 department of public safety. Moneys in the fund are to be  
9 used to pay the costs of providing fire fighter training  
10 around the state and fire fighter training equipment.

11 The bill also creates a fire fighter preparedness income  
12 tax checkoff. Moneys collected from the checkoff are to be  
13 credited to the fund.

14 The bill also provides that the limitation on the number of  
15 checkoffs allowed on the Iowa individual income tax return  
16 does not apply to the checkoff for fire fighter preparedness.

17 Sections 2 and 3 of the bill apply retroactively to tax  
18 years beginning on or after January 1, 2003.

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