

MAR 3 2005
WAYS AND MEANS

HOUSE FILE 566
BY MASCHER

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

A BILL FOR

1 An Act providing an Iowa individual income tax checkoff for
2 domestic abuse services and providing for the Act's
3 implementation.

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

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HF 566

1 Section 1. NEW SECTION. 236.15C INCOME TAX CHECKOFF FOR
2 DOMESTIC ABUSE SERVICES.

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

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

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

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

28 The department of revenue shall consult the crime victim
29 assistance board established under section 915.82 concerning
30 the adoption of rules to administer this section. However,
31 before a checkoff pursuant to this section shall be permitted,
32 all liabilities on the books of the department of revenue and
33 accounts identified as owing under section 421.17 and the
34 political contribution allowed under section 68A.601 shall be
35 satisfied.

1 This section is subject to repeal under section 422.12E.
2 Sec. 2. IMPLEMENTATION. The checkoff created in this Act
3 shall be eligible for placement on the individual income tax
4 return form beginning for the tax year starting January 1,
5 2006.

6 EXPLANATION

7 This bill provides that taxpayers filing individual income
8 tax returns will be allowed to contribute and designate an
9 amount on the return to the income tax checkoff for domestic
10 abuse services.

11 Currently, Code section 422.12E limits to four the number
12 of checkoffs that may be placed on an individual income tax
13 return form. The Code section further provides that after
14 being on the return form for two consecutive years, the two
15 checkoffs, for which the lowest amounts have been contributed,
16 are repealed.

17 The bill provides that the checkoff is eligible for
18 placement on the individual income tax return form beginning
19 for the tax year starting January 1, 2006.

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