

Senate File 2174 - Introduced

SENATE FILE _____
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 3148)

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

A BILL FOR

1 An Act providing an Iowa individual income tax checkoff for the
2 department of human services' child abuse prevention program,
3 making an appropriation, and providing for the Act's
4 implementation and including a retroactive applicability date
5 provision.

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

7 TLSB 6435SV 82

8 ak/rj/24

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1 1 Section 1. NEW SECTION. 235A.2 CHILD ABUSE PREVENTION
1 2 PROGRAM FUND.

1 3 1. A child abuse prevention program fund is created in the
1 4 state treasury under the control of the department of human
1 5 services. The fund is composed of moneys appropriated or
1 6 available to and obtained or accepted by the treasurer of
1 7 state for deposit in the fund. The fund shall include moneys
1 8 transferred to the fund as provided in section 422.12K. All
1 9 interest earned on moneys in the fund shall be credited to and
1 10 remain in the fund. Section 8.33 does not apply to moneys in
1 11 the fund.

1 12 2. Moneys in the fund that are authorized by the
1 13 department for expenditure are appropriated, and shall be
1 14 used, for the purposes described in section 235A.1 of
1 15 preventing child abuse and neglect.

1 16 Sec. 2. NEW SECTION. 422.12K INCOME TAX CHECKOFF FOR
1 17 CHILD ABUSE PREVENTION PROGRAM FUND.

1 18 1. A person who files an individual or a joint income tax
1 19 return with the department of revenue under section 422.13 may
1 20 designate one dollar or more to be paid to the child abuse
1 21 prevention program fund created in section 235A.2. If the
1 22 refund due on the return or the payment remitted with the
1 23 return is insufficient to pay the additional amount designated
1 24 by the taxpayer to the child abuse prevention program fund,
1 25 the amount designated shall be reduced to the remaining amount
1 26 remitted with the return. The designation of a contribution
1 27 to the child abuse prevention program fund under this section
1 28 is irrevocable.

1 29 2. The director of revenue shall draft the income tax form
1 30 to allow the designation of contributions to the child abuse
1 31 prevention program fund on the tax return. The department of
1 32 revenue, on or before January 31, shall transfer the total
1 33 amount designated on the tax return forms due in the preceding
1 34 calendar year to the child abuse prevention program fund.

1 35 However, before a checkoff pursuant to this section shall be
2 1 permitted, all liabilities on the books of the department of
2 2 revenue and accounts identified as owing under section 421.17
2 3 and the political contribution allowed under section 68A.601
2 4 shall be satisfied.

2 5 3. The department of human services may authorize payment
2 6 of moneys from the child abuse prevention program fund, in
2 7 accordance with section 235A.2.

2 8 4. The department of revenue shall adopt rules to
2 9 administer this section.

2 10 5. This section is subject to repeal under section
2 11 422.12E.

2 12 Sec. 3. IMPLEMENTATION. The checkoff created in this Act
2 13 is eligible for placement on the individual income tax return
2 14 form commencing with the tax year beginning January 1, 2008,
2 15 provided the conditions for placement on the return form set
2 16 out in section 422.12E are met.

2 17 Sec. 4. RETROACTIVE APPLICABILITY. This Act applies
2 18 retroactively to the tax year commencing January 1, 2008, and
2 19 applies to tax years beginning on or after that date.

2 20 EXPLANATION

2 21 This bill provides that taxpayers filing individual income
2 22 tax returns will be allowed to designate \$1 or more on the
2 23 return to be paid to the child abuse prevention program fund.
2 24 The bill creates the child abuse prevention program fund in
2 25 the department of human services. The bill requires the
2 26 department of revenue to annually remit moneys collected from
2 27 the checkoff to the fund. Moneys in the fund shall be used by
2 28 the department of human services' child abuse prevention
2 29 program, as described in Code section 235A.1.

2 30 The bill provides that the checkoff is eligible for
2 31 placement on the individual income tax return for tax years
2 32 beginning on or after January 1, 2008, and applies
2 33 retroactively to that date, provided the conditions for
2 34 placement on the return form set out in Code section 422.12E
2 35 are met.

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