

Senate File 2398 - Introduced

SENATE FILE _____
BY BEALL

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

A BILL FOR

1 An Act providing an individual income tax checkoff for the
2 spaying and neutering of dogs and cats, and providing an
3 appropriation and for the Act's implementation.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 6394XS 82
6 ak/rj/8

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1 1 Section 1. NEW SECTION. 162.21 SPAYING AND NEUTERING OF
1 2 DOGS AND CATS COMMITTEE AND FUND.
1 3 1. a. A spaying and neutering of dogs and cats committee
1 4 is established. The committee shall consist of three members:
1 5 an animal warden appointed to a two-year term by the governor;
1 6 the executive director or executive director's designee of the
1 7 animal rescue league of Iowa; and a veterinarian appointed to
1 8 a two-year term by the president of the Iowa veterinary
1 9 medical association.
1 10 b. The committee shall determine the distribution of funds
1 11 to animal shelters and pounds for the purposes of spaying and
1 12 neutering dogs and cats. The committee shall distribute all
1 13 available funds each year, and present an annual report to the
1 14 general assembly and the governor by January 1 detailing how
1 15 the funds were distributed.
1 16 2. a. A spaying and neutering of dogs and cats fund is
1 17 created in the state treasury under the control of the spaying
1 18 and neutering of dogs and cats committee. The fund is
1 19 composed of moneys appropriated or available to and obtained
1 20 or accepted by the treasurer of state for deposit in the fund.
1 21 The fund shall include moneys transferred to the fund as
1 22 provided in section 422.12K. All interest earned on moneys in
1 23 the fund shall be credited to and remain in the fund. Section
1 24 8.33 does not apply to moneys in the fund.
1 25 b. Moneys in the fund as authorized by the committee for
1 26 expenditure are appropriated and shall be used for purposes
1 27 described in this section.
1 28 Sec. 2. NEW SECTION. 422.12K INCOME TAX CHECKOFF FOR
1 29 SPAYING AND NEUTERING OF ANIMALS FUND.
1 30 1. A person who files an individual or a joint income tax
1 31 return with the department of revenue under section 422.13 may
1 32 designate one dollar or more to be paid to the spaying and
1 33 neutering of dogs and cats fund created in section 162.21. If
1 34 the refund due is insufficient to pay the additional amount
1 35 designated by the taxpayer to the spaying and neutering of
2 1 dogs and cats fund, the amount designated shall be reduced to
2 2 the remaining amount remitted with the return. The
2 3 designation of a contribution to the spaying and neutering of
2 4 dogs and cats fund under this section is irrevocable.
2 5 2. The director of revenue shall draft the income tax form
2 6 to allow the designation of contributions to the spaying and
2 7 neutering of dogs and cats fund on the tax return. The
2 8 department of revenue, on or before January 31, shall transfer
2 9 the total amount designated on the tax return forms due in the
2 10 preceding calendar year to the spaying and neutering of dogs
2 11 and cats fund. However, before a checkoff pursuant to this
2 12 section shall be permitted, all liabilities on the books of
2 13 the department of revenue and accounts identified as owing
2 14 under section 8A.504 and the political contribution allowed
2 15 under section 68A.601 shall be satisfied.
2 16 3. The spaying and neutering of dogs and cats committee
2 17 shall authorize payment of moneys from the spaying and
2 18 neutering of dogs and cats fund, in accordance with section
2 19 162.21.

2 20 4. The department of revenue shall adopt rules to
2 21 administer this section.

2 22 5. This section is subject to repeal under section
2 23 422.12E.

2 24 Sec. 3. IMPLEMENTATION. The checkoff created in this Act
2 25 is eligible for placement on the individual income tax return
2 26 form commencing with the tax year beginning January 1, 2009,
2 27 provided the conditions for placement on the return form set
2 28 out in section 422.12E are met.

2 29 EXPLANATION

2 30 This bill provides that taxpayers filing individual income
2 31 tax returns will be allowed to designate \$1 or more on the
2 32 return to be paid to the spaying and neutering of dogs and
2 33 cats fund created in Code section 162.21. The bill requires
2 34 the department of revenue to annually remit moneys collected
2 35 from the checkoff to the fund. Moneys in the fund shall be
3 1 used by the spaying and neutering of dogs and cats committee,
3 2 as described in Code section 162.21. The committee shall
3 3 distribute all the moneys available each year and prepare an
3 4 annual report for the general assembly and the governor
3 5 explaining how the moneys were distributed.

3 6 The bill provides that the checkoff is eligible for
3 7 placement on the individual income tax return for the tax year
3 8 beginning January 1, 2009, provided the conditions for
3 9 placement of multiple checkoffs on the return form set out in
3 10 Code section 422.12E are met.

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