

Senate File 2409 - Introduced

SENATE FILE _____
BY COMMITTEE ON WAYS AND
MEANS

(SUCCESSOR TO SSB 3275)

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

A BILL FOR

1 An Act relating to providing information to certain households
2 about the availability of volunteer or free income tax
3 assistance programs and the federal and state earned income
4 tax credits.
5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
6 TLSB 6067SV 82
7 mg/sc/5

PAG LIN

1 1 Section 1. NEW SECTION. 217.47 DISTRIBUTION OF EARNED
1 2 INCOME TAX CREDIT INFORMATION.
1 3 1. The department shall ensure that educational materials
1 4 relating to the federal and state earned income tax credits
1 5 are provided in accordance with this section to each household
1 6 receiving assistance or benefits under:
1 7 a. The hawk=i program under chapter 514I.
1 8 b. The family investment program under chapter 239B.
1 9 c. The medical assistance Act under chapter 249A.
1 10 d. The food programs defined in section 234.1 which are
1 11 administered by the department.
1 12 e. Any other appropriate programs administered by, or
1 13 under the oversight, of the department of human services.
1 14 2. The department shall, by mail or through the internet,
1 15 provide a household described in subsection 1 with access to:
1 16 a. Internal revenue service publications relating to the
1 17 federal earned income tax credit.
1 18 b. Department of revenue publications relating to the
1 19 state earned income tax credit.
1 20 c. Information prepared by tax preparers who provide
1 21 volunteer or free federal or state income tax preparation
1 22 services to low=income and other eligible persons and who are
1 23 located in close geographic proximity to the person.
1 24 3. In January of each year, the department or a
1 25 representative of the department shall mail to each household
1 26 described in subsection 1 information about the federal and
1 27 state earned income tax credit that provides the household
1 28 with referrals to the resources described in subsection 2.
1 29 4. The mailings required by the department under this
1 30 section do not have to be made as a separate mailing but may
1 31 be included in existing mailings being made to the appropriate
1 32 households.
1 33 Sec. 2. Section 252B.5, Code Supplement 2007, is amended
1 34 by adding the following new subsection:
1 35 NEW SUBSECTION. 4A. a. In order to maximize the amount
2 1 of any tax refund to which an obligor may be entitled and
2 2 which may be applied to child support and medical support
2 3 obligations, cooperate with any volunteer or free income tax
2 4 assistance programs in the state in informing obligors of the
2 5 availability of the programs.
2 6 b. The child support recovery unit shall publicize the
2 7 services of the volunteer or free income tax assistance
2 8 programs by distributing printed materials regarding the
2 9 programs.

EXPLANATION

2 10 This bill relates to income tax assistance to be provided
2 11 by the department of human services.
2 12 The bill directs the department to provide to certain
2 13 households materials and publications related to the federal
2 14 and state earned income tax credits. These households are

2 16 those in the child health (hawk=i) program, the family
2 17 assistance program, the medical assistance programs, the food
2 18 stamp program, and other appropriate programs administered or
2 19 overseen by the department. The publications or materials
2 20 provided would be those from the internal revenue service, the
2 21 department of revenue, and tax preparers that provide services
2 22 to low-income and other eligible persons.
2 23 The bill also requires the child support recovery unit to
2 24 assist obligors of child support and medical support
2 25 obligations to maximize their tax refunds by publicizing the
2 26 services of volunteer or free income tax assistance programs
2 27 and by distributing materials regarding the programs.
2 28 LSB 6067SV 82
2 29 mg/sc/5