

# Senate Study Bill 3299

SENATE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON BOLKCOM)

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

## A BILL FOR

1 An Act relating to notice provided to certain households about  
2 the availability of volunteer or free income tax assistance  
3 programs and the federal and state earned income tax credits.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 6672SC 82  
6 mg/sc/5

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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 11 This bill relates to income tax assistance to be provided  
2 12 by the department of human services.  
2 13 The bill directs the department to provide to certain  
2 14 households materials and publications related to the federal  
2 15 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 6672SC 82  
2 29 mg/sc/5