

House File 23

HOUSE FILE _____
BY HUNTER

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 qualified Iowa zoos, making an appropriation and providing for
3 the Act's implementation.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1630HH 83
6 ak/sc/14

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1 1 Section 1. NEW SECTION. 303.95 IOWA ZOO FUND.
1 2 1. An Iowa zoo fund is created in the office of the
1 3 treasurer of state. The fund is composed of moneys
1 4 appropriated or available to and obtained or accepted by the
1 5 treasurer of state for deposit in the fund. The fund shall
1 6 include moneys transferred to the fund as provided in section
1 7 422.12G. All interest earned on moneys in the fund shall be
1 8 credited to and remain in the fund. Section 8.33 does not
1 9 apply to moneys in the fund.
1 10 2. Moneys in the fund that are authorized by the
1 11 department of cultural affairs for expenditure are
1 12 appropriated, and shall be used, to provide grants to
1 13 qualified zoos located in the state. To be qualified to
1 14 receive a grant from the Iowa zoo fund, a zoo must not be used
1 15 primarily as a research institution and must be accredited by
1 16 the American zoo and aquarium association.
1 17 3. The department may authorize payment of moneys from the
1 18 fund upon approval of an application from a private or public
1 19 organization that maintains and operates a zoo in the state.
1 20 The applicant shall show proof of accreditation by the
1 21 American zoo and aquarium association. The applicant shall
1 22 also indicate the annual attendance at the zoo in the calendar
1 23 year preceding the calendar year in which the application is
1 24 filed with the department.
1 25 4. Moneys distributed from the fund to qualified
1 26 applicants shall be prorated among the qualified applicants in
1 27 the proportion that annual attendance at each zoo that is the
1 28 subject of an application bears to the total annual attendance
1 29 at all zoos for which an application was received and approved
1 30 for funding.
1 31 5. The department shall establish rules relating to the
1 32 application process.
1 33 Sec. 2. NEW SECTION. 422.12G INCOME TAX CHECKOFF FOR
1 34 IOWA ZOO FUND.
1 35 1. A person who files an individual or a joint income tax
2 1 return with the department of revenue under section 422.13 may
2 2 designate one dollar or more to be paid to the Iowa zoo fund
2 3 as created in section 303.95. If the refund due on the return
2 4 or the payment remitted with the return is insufficient to pay
2 5 the additional amount designated by the taxpayer to the Iowa
2 6 zoo fund, the amount designated shall be reduced to the
2 7 remaining amount of refund or the remaining amount remitted
2 8 with the return. The designation of a contribution to the
2 9 Iowa zoo fund under this section is irrevocable.
2 10 2. The director of revenue shall draft the income tax form
2 11 to allow the designation of contributions to the Iowa zoo fund
2 12 on the tax return. The department of revenue, on or before
2 13 January 31, shall transfer the total amount designated on the
2 14 tax return forms due in the preceding calendar year to the
2 15 Iowa zoo fund. However, before a checkoff pursuant to this
2 16 section shall be permitted, all liabilities on the books of
2 17 the department of administrative services and accounts
2 18 identified as owing under section 8A.504 and the political
2 19 contribution allowed under section 68A.601 shall be satisfied.

2 20 3. The department of cultural affairs may authorize
2 21 payment of moneys from the Iowa zoo fund, in accordance with
2 22 section 303.95.

2 23 4. The department of revenue shall adopt rules to
2 24 administer this section.

2 25 5. This section is subject to repeal under section
2 26 422.12E.

2 27 Sec. 3. IMPLEMENTATION. The checkoff created in this Act
2 28 shall be eligible for placement on the individual income tax
2 29 return form beginning for the tax year beginning January 1,
2 30 2010.

2 31 EXPLANATION

2 32 This bill provides that taxpayers filing individual income
2 33 tax returns will be allowed to designate \$1 or more on the
2 34 return to be paid to the Iowa zoo fund. The bill creates the
2 35 Iowa zoo fund in the department of cultural affairs. The bill
3 1 requires the department of revenue to annually remit moneys
3 2 collected from the checkoff to the fund. Moneys in the fund
3 3 shall be used to provide grants to qualified zoos that submit
3 4 an application for funding. To be qualified, a zoo must be
3 5 located in the state, not used primarily for research
3 6 activities, and accredited by the American zoo and aquarium
3 7 association.

3 8 The bill provides that the checkoff is eligible for
3 9 placement on the individual income tax return form for the tax
3 10 year beginning January 1, 2010.

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