

**House File 2463 - Introduced**

HOUSE FILE 2463

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 673)

**A BILL FOR**

1 An Act relating to the income tax checkoffs for the child  
2 abuse prevention program fund and the veterans trust fund  
3 and volunteer fire fighter preparedness fund, and including  
4 retroactive applicability provisions.

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

1 Section 1. Section 35A.13, subsection 2, Code Supplement  
2 2011, is amended by adding the following new paragraph:

3 NEW PARAGRAPH. c. Moneys credited to the fund pursuant to  
4 an income tax checkoff provided in chapter 422, division II,  
5 if applicable.

6 Sec. 2. Section 100B.13, subsection 2, paragraph a, Code  
7 2011, is amended to read as follows:

8 a. Moneys credited to the fund pursuant to ~~section 422.12G~~  
9 an income tax checkoff provided in chapter 422, division II,  
10 if applicable.

11 Sec. 3. Section 235A.2, subsection 1, Code 2011, is amended  
12 to read as follows:

13 1. A child abuse prevention program fund is created in  
14 the state treasury under the control of the department of  
15 human services. The fund is composed of moneys appropriated  
16 or available to and obtained or accepted by the treasurer of  
17 state for deposit in the fund. The fund shall include moneys  
18 transferred to the fund ~~as provided in section 422.12F~~ pursuant  
19 to an income tax checkoff provided in chapter 422, division II,  
20 if applicable. All interest earned on moneys in the fund shall  
21 be credited to and remain in the fund. Section 8.33 does not  
22 apply to moneys in the fund.

23 Sec. 4. NEW SECTION. 422.12K **Income tax checkoff for child**  
24 **abuse prevention program fund.**

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

1     2. The director of revenue shall draft the income tax form  
2 to allow the designation of contributions to the child abuse  
3 prevention program fund on the tax return. The department of  
4 revenue, on or before January 31, shall transfer the total  
5 amount designated on the tax return forms due in the preceding  
6 calendar year to the child abuse prevention program fund.  
7 However, before a checkoff pursuant to this section shall be  
8 permitted, all liabilities on the books of the department of  
9 administrative services and accounts identified as owing under  
10 section 8A.504 and the political contribution allowed under  
11 section 68A.601 shall be satisfied.

12     3. The department of human services may authorize payment  
13 of moneys from the child abuse prevention program fund in  
14 accordance with section 235A.2.

15     4. The department of revenue shall adopt rules to administer  
16 this section.

17     5. This section is subject to repeal under section 422.12E.

18     Sec. 5. NEW SECTION. **422.12L Joint income tax checkoff for**  
19 **veterans trust fund and volunteer fire fighter preparedness fund.**

20     1. A person who files an individual or a joint income tax  
21 return with the department of revenue under section 422.13 may  
22 designate one dollar or more to be paid jointly to the veterans  
23 trust fund created in section 35A.13 and to the volunteer fire  
24 fighter preparedness fund created in section 100B.13. If the  
25 refund due on the return or the payment remitted with the  
26 return is insufficient to pay the additional amount designated  
27 by the taxpayer, the amount designated shall be reduced to the  
28 remaining amount of refund or the remaining amount remitted  
29 with the return. The designation of a contribution under this  
30 section is irrevocable.

31     2. The director of revenue shall draft the income tax form  
32 to allow the designation of contributions to the veterans trust  
33 fund and to the volunteer fire fighter preparedness fund as  
34 one checkoff on the tax return. The department of revenue,  
35 on or before January 31, shall transfer one-half of the total

1 amount designated on the tax return forms due in the preceding  
2 calendar year to the veterans trust fund and the remaining  
3 one-half to the volunteer fire fighter preparedness fund.  
4 However, before a checkoff pursuant to this section shall be  
5 permitted, all liabilities on the books of the department of  
6 administrative services and accounts identified as owing under  
7 section 8A.504 and the political contribution allowed under  
8 section 68A.601 shall be satisfied.

9 3. The department of revenue shall adopt rules to administer  
10 this section.

11 4. This section is subject to repeal under section 422.12E.

12 Sec. 6. RETROACTIVE APPLICABILITY. This Act applies  
13 retroactively to January 1, 2012, for tax years beginning on  
14 or after that date.

15 EXPLANATION

16 This bill relates to the income tax checkoffs for the child  
17 abuse prevention program fund and the veterans trust fund and  
18 volunteer fire fighter preparedness fund.

19 Code section 422.12E limits to four the number of income tax  
20 checkoffs that can appear on the income tax return. When the  
21 same four income tax return checkoffs have been provided on the  
22 income tax return for two consecutive years, the two checkoffs  
23 for which the least amount has been contributed through March  
24 15 of the second tax year are automatically repealed.

25 The bill reenacts as new the checkoffs for both the child  
26 abuse prevention program fund and the veterans trust fund and  
27 volunteer fire fighter preparedness fund.

28 The bill also makes conforming amendments to Code sections  
29 35A.13, 100B.13, and 235A.2, relating to the funds that receive  
30 the moneys from the checkoffs, to update references to the  
31 income tax checkoffs.

32 The bill applies retroactively to January 1, 2012, for tax  
33 years beginning on or after that date.