

**House Study Bill 232 - Introduced**

HOUSE FILE \_\_\_\_\_  
BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON SANDS)

**A BILL FOR**

1 An Act relating to disaster relief by creating an Iowa  
2 disaster relief fund and income tax checkoff, providing  
3 an appropriation, and including retroactive applicability  
4 provisions.

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

1       Section 1. NEW SECTION.   **217.41A Iowa disaster relief fund.**

2       1. An Iowa disaster relief fund is created in the state  
3 treasury under the control of the department of human services.  
4 The fund shall consist of moneys appropriated or available to  
5 and obtained or accepted by the treasurer of state for deposit  
6 in the fund including the moneys to be credited to the fund  
7 pursuant to section 422.12I or moneys in the form of a devise,  
8 gift, bequest, donation, or grant intended to be used for the  
9 purposes of the fund.

10      2. Notwithstanding section 12C.7, interest or earnings on  
11 moneys in the fund shall be credited to the fund. Section 8.33  
12 does not apply to moneys in the fund.

13      3. Moneys in the fund are appropriated to the department  
14 of human services for distribution to nonprofit organizations  
15 that provide statewide or regional disaster relief services  
16 within the state, including but not limited to the provision  
17 of food, shelter, and clothing to persons adversely affected  
18 by a disaster.

19      Sec. 2. NEW SECTION.   **422.12I Income tax checkoff for Iowa**  
20 **disaster relief fund.**

21      1. A person who files an individual or a joint income tax  
22 return with the department of revenue under section 422.13 may  
23 designate one dollar or more to be paid jointly to the Iowa  
24 disaster relief fund created in section 217.41A. If the refund  
25 due on the return or the payment remitted with the return  
26 is insufficient to pay the additional amount designated by  
27 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 fund. The  
33 department of revenue, on or before January 31, shall transfer  
34 the total amount designated on the tax return forms due in  
35 the preceding calendar year to the fund. However, before a

1 checkoff pursuant to this section shall be permitted, all  
2 liabilities on the books of the department of administrative  
3 services and accounts identified as owing under section 8A.504  
4 and the political contribution allowed under section 68A.601  
5 shall be satisfied.

6 3. The department of revenue shall adopt rules to administer  
7 this section.

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

9 Sec. 3. APPLICABILITY. This Act applies to tax years  
10 beginning on or after January 1, 2012.

11 EXPLANATION

12 This bill relates to an income tax checkoff for disaster  
13 relief.

14 The bill creates an Iowa disaster relief fund in the state  
15 treasury under the control of the department of human services.  
16 The moneys in the fund are appropriated to the department of  
17 human services for distribution to nonprofit organizations that  
18 provide disaster relief services. Moneys in the fund consist  
19 primarily of funds directed by taxpayers through an income tax  
20 checkoff.

21 The bill creates an income tax checkoff for purposes of  
22 allowing taxpayers to designate that one or more dollars be  
23 paid into the disaster relief fund. The director of revenue  
24 is directed to draft the income tax forms to allow for such  
25 designations.

26 The bill applies to tax years beginning on or after January  
27 1, 2012.