

House Study Bill 673 - Introduced

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

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.