

**Senate File 2310 - Introduced**

SENATE FILE 2310

BY ANDERSON

**A BILL FOR**

1 An Act providing for donations to the road use tax fund and  
2 other related funds and creating an exemption from the  
3 computation of the state individual income tax of donations  
4 to such funds, and including retroactive applicability  
5 provisions.  
6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 312.1, subsection 1, Code 2011, is  
2 amended by adding the following new paragraph:

3 NEW PARAGRAPH. *f.* Donations received pursuant to section  
4 312.2A.

5 Sec. 2. NEW SECTION. **312.2A Donations to fund.**

6 1. The treasurer of state shall accept donations to the  
7 road use tax fund created in section 312.1. Donations may be  
8 made as a general donation to the road use tax fund or may be  
9 specifically directed by the donor at the time of donation to  
10 one or more of the following funds:

11 *a.* The primary road fund.

12 *b.* The secondary road fund of the counties.

13 *c.* The farm-to-market road fund.

14 *d.* The street construction fund of the cities.

15 *e.* The highway grade crossing safety fund.

16 *f.* The highway railroad grade crossing surface repair fund.

17 *g.* The living roadway trust fund.

18 *h.* The revitalize Iowa's sound economy fund.

19 *i.* The county bridge construction fund.

20 *j.* The city bridge construction fund.

21 *k.* (1) The TIME-21 fund.

22 (2) This paragraph is repealed June 30, 2028.

23 2. *a.* Notwithstanding section 312.2, or any other  
24 provision of this chapter to the contrary, donations directed  
25 by a donor to a specific fund shall be credited to that fund.

26 *b.* Donations directed by a donor to the secondary road fund  
27 of the counties, the farm-to-market road fund, or the county  
28 bridge construction fund shall be apportioned to the county of  
29 choice of the donor. If the donor does not specify a county of  
30 choice, the donation shall be apportioned among the counties as  
31 otherwise provided in statute for apportionment of that fund.

32 *c.* Donations directed to the street construction fund  
33 of the cities or the city bridge construction fund shall be  
34 apportioned to the city of choice of the donor. If the donor  
35 does not specify a city of choice, the donation shall be

1 apportioned among the cities as otherwise provided in statute  
2 for apportionment of that fund.

3 *d.* Notwithstanding any other provision of the Code to the  
4 contrary, unobligated funds credited and apportioned under this  
5 subsection remaining on June 30 of the fiscal year shall not  
6 revert but shall remain available for expenditure in subsequent  
7 fiscal years.

8 3. Donations not specifically directed by a donor to a  
9 particular fund shall be considered a general donation to the  
10 road use tax fund and shall be credited and apportioned as  
11 otherwise provided in this chapter.

12 Sec. 3. Section 312.4, Code Supplement 2011, is amended by  
13 adding the following new subsection:

14 NEW SUBSECTION. 6. The amount which the treasurer has  
15 received as donations and credited and apportioned pursuant to  
16 section 312.2A.

17 Sec. 4. Section 422.7, Code Supplement 2011, is amended by  
18 adding the following new subsection:

19 NEW SUBSECTION. 57. Subtract an amount equal to fifty  
20 percent of the amounts paid by the taxpayer as a donation to  
21 the road use tax fund or related fund pursuant to section  
22 312.2A.

23 Sec. 5. RETROACTIVE APPLICABILITY. The following provision  
24 or provisions of this Act apply retroactively to January 1,  
25 2012, for tax years beginning on or after that date:

26 1. The section of this Act amending section 422.7.

27 EXPLANATION

28 This bill amends provisions relating to the road use tax  
29 fund to require the treasurer of state to accept donations to  
30 the fund. A donor may make a general donation to the road  
31 use tax fund, which shall be allocated and apportioned to  
32 various related funds and parties according to current law. In  
33 the alternative, a donor may specify that donated amounts be  
34 directed to one or more of the 11 funds related to the road use  
35 tax fund, as listed in the bill.

1 A donor who specifically directs a donation to the secondary  
2 road fund, the farm-to-market road fund, or the county bridge  
3 construction fund may choose the county to which the donation  
4 will be apportioned. A donor who specifically directs a  
5 donation to the street construction fund of the cities or the  
6 city bridge construction fund may choose the city to which the  
7 donation will be apportioned.

8 All funds that are specifically directed and apportioned by  
9 a donor shall not revert to the road use tax fund at the end  
10 of a fiscal year, but shall remain in that specified fund and  
11 shall be available for expenditure in subsequent years.

12 The bill requires the treasurer of state to monthly certify  
13 to the department of transportation all donations received,  
14 credited, and apportioned under the bill.

15 The bill creates an individual income tax exemption equal  
16 to 50 percent of the amount donated by an individual to the  
17 road use tax fund or a related fund. The individual income tax  
18 exemption applies retroactively to January 1, 2012, for tax  
19 years beginning on or after that date.