

NEW UNNUMBERED PARAGRAPH. Grants provided by the state conservation commission from its county conservation board fund shall be expended solely for the purposes of carrying out the provisions of this chapter.

Sec. 6. In making the initial appointments to the public outdoor recreation and resources advisory council, the governor shall appoint two of the members to initial terms of one year and two of the members to initial terms of two years.

Sec. 7. Notwithstanding section 111.80, the advisory council for the public outdoor recreation fund shall not be appointed until there has been an appropriation to the public outdoor recreation and resources fund.

Approved May 11, 1984

CHAPTER 1263

FISH AND GAME PROTECTION FUND TAX CHECKOFF

H.F. 2274

AN ACT relating to the designation of moneys to be paid to the state fish and game protection fund by a taxpayer on an income tax return.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 56.18, subsection 3, unnumbered paragraph 3, Code Supplement 1983, is amended to read as follows:

However, before a checkoff pursuant to subsection 2 of the section shall be permitted, all liabilities on the books of the department of revenue, and accounts identified as owing under section 421.17 and the checkoff permitted under section 107.16 shall be satisfied.

Sec. 2. Section 107.16, unnumbered paragraphs 1 and 7, Code 1983, is amended to read as follows:

A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate any amount of a refund due on the return to be paid to the state fish and game protection fund. The amount designated shall not exceed the amount of refund due on the return. If the refund due on the return or the payment remitted with the return is insufficient to pay the additional amount designated by the taxpayer to the state fish and game protection fund, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return.

The department shall adopt rules to implement this section. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of revenue and accounts identified as owing under section 421.17, subsection 21, paragraph "b", and the political contribution allowed under section 56.18 shall be satisfied.

Sec. 3. This Act is retroactive to January 1, 1984, for the tax years beginning on or after that date.

Approved May 11, 1984