

CHAPTER 1129**VETERANS TRUST FUND EXPENDITURES
AND INCOME TAX CHECKOFFS***S.F. 2124*

AN ACT relating to income tax checkoffs and authorized expenditures from the veterans trust fund and providing for emergency rulemaking authority and including a retroactive applicability date provision and providing an effective date.

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

**DIVISION I
VETERANS TRUST FUND EXPENDITURES**

Section 1. Section 35A.13, subsection 7, paragraphs a, d, and e, Code Supplement 2007, are amended to read as follows:

- a. Travel expenses for wounded veterans, and their spouses, directly related to follow-up medical care.
- d. Expenses related to ~~nursing facility or at-home care~~ the purchase of durable medical equipment or services to allow veterans to remain in their homes.
- e. ~~Benefits provided to children of disabled or deceased veterans~~ Expenses related to hearing care, dental care, vision care, or prescription drugs.

Sec. 2. Section 35A.13, subsection 7, Code Supplement 2007, is amended by adding the following new paragraphs:

NEW PARAGRAPH. i. Expenses related to ambulance and emergency room services for veterans who are trauma patients.

NEW PARAGRAPH. j. Emergency expenses related to vehicle repair, housing repair, or temporary housing assistance.

NEW PARAGRAPH. k. Expenses related to establishing whether a minor child is a dependent of a deceased veteran.

NEW PARAGRAPH. l. Matching funds to veterans organizations to provide for accredited veteran service officers. However, moneys expended for this purpose in a fiscal year shall not exceed the lesser of one hundred fifty thousand dollars or twenty percent of the moneys appropriated to the commission from interest and earnings on the fund in that fiscal year.

Sec. 3. Section 35A.13, Code Supplement 2007, is amended by adding the following new subsection:

NEW SUBSECTION. 10. The department may adopt emergency rules under section 17A.4, subsection 2, and section 17A.5, subsection 2, paragraph "b", to implement the provisions of this section and the rules shall be effective immediately upon filing unless a later date is specified in the rules. Any rules adopted in accordance with this subsection shall also be published as a notice of intended action as provided in section 17A.4.

**DIVISION II
INCOME TAX CHECKOFFS**

Sec. 4. NEW SECTION. 235A.2 CHILD ABUSE PREVENTION PROGRAM FUND.

1. A child abuse prevention program fund is created in the state treasury under the control of the department of human services. The fund is composed of moneys appropriated or available to and obtained or accepted by the treasurer of state for deposit in the fund. The fund shall include moneys transferred to the fund as provided in section 422.12K. All interest earned on

moneys in the fund shall be credited to and remain in the fund. Section 8.33 does not apply to moneys in the fund.

2. Moneys in the fund that are authorized by the department for expenditure are appropriated, and shall be used, for the purposes described in section 235A.1 of preventing child abuse and neglect.

Sec. 5. NEW SECTION. 422.12K INCOME TAX CHECKOFF FOR CHILD ABUSE PREVENTION PROGRAM FUND.

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid to the child abuse prevention program fund created in section 235A.2. 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 child abuse prevention program fund, the amount designated shall be reduced to the remaining amount remitted with the return. The designation of a contribution to the child abuse prevention program fund under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the child abuse prevention program fund on the tax return. The department of revenue, on or before January 31, shall transfer the total amount designated on the tax return forms due in the preceding calendar year to the child abuse prevention program fund. 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 and the political contribution allowed under section 68A.601 shall be satisfied.

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

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

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

Sec. 6. NEW SECTION. 422.12L JOINT INCOME TAX REFUND CHECKOFF FOR VETERANS TRUST FUND AND VOLUNTEER FIRE FIGHTER PREPAREDNESS FUND.

1. A person who files an individual or a joint income tax return with the department of revenue under section 422.13 may designate one dollar or more to be paid jointly to the veterans trust fund created in section 35A.13 and to the volunteer fire fighter preparedness fund created in section 100B.13. 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, the amount designated shall be reduced to the remaining amount of refund or the remaining amount remitted with the return. The designation of a contribution under this section is irrevocable.

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the veterans trust fund and to the volunteer fire fighter preparedness fund as one checkoff on the tax return. The department of revenue, on or before January 31, shall transfer one-half of the total amount designated on the tax return forms due in the preceding calendar year to the veterans trust fund and the remaining one-half to the volunteer fire fighter preparedness fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of administrative services and accounts identified as owing under section 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

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

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

Sec. 7. IMPLEMENTATION. The checkoffs created in this division of this Act are eligible for placement on the individual income tax return form commencing with the tax year beginning January 1, 2008, provided the conditions for placement on the return form set out in section 422.12E are met.

Sec. 8. RETROACTIVE APPLICABILITY. This division of this Act applies retroactively to

the tax year commencing January 1, 2008, and applies to tax years beginning on or after that date.

Sec. 9. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved May 5, 2008

CHAPTER 1130

VETERANS — COUNTY COMMISSIONS, TRAINING, AND MOTOR VEHICLE REGISTRATION PLATES

S.F. 2134

AN ACT relating to veterans affairs by modifying training requirements, requiring executive directors and administrators to provide minimum hours of service in each county, specifying executive director, administrator, and employee duties, creating a county commission of veteran affairs training program, creating a county commissions of veteran affairs fund, providing an appropriation, concerning eligibility criteria for special gold star motor vehicle registration plates and providing an effective date.

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

Section 1. Section 35A.5, subsection 9, Code Supplement 2007, is amended to read as follows:

9. After consultation with the commission, provide certification training to executive directors and administrators of county commissions of veteran affairs pursuant to section 35B.6. Training provided under this subsection shall include accreditation by the national association of county veteran service officers. Training provided by the department shall be certified by the national association of county veteran service officers and, in addition, shall ensure that each executive director and administrator is proficient in the use of electronic mail, general computer use, and use of the internet to access information regarding facilities, benefits, and services available to veterans and their families. The department may adopt rules in accordance with chapter 17A to provide for training of county veteran affairs executive directors and administrators.

Sec. 2. NEW SECTION. 35A.16 COUNTY COMMISSIONS OF VETERAN AFFAIRS FUND — APPROPRIATION.

1. a. A county commissions of veteran affairs fund is created within the state treasury under the control of the department. The fund shall consist of appropriations made to the fund and any other moneys available to and obtained or accepted by the department from the federal government or private sources for deposit in the fund.

b. There is appropriated from the general fund of the state to the department, for the fiscal year beginning July 1, 2009, and for each subsequent fiscal year, the sum of one million dollars to be credited to the county commissions of veteran affairs fund.

2. Notwithstanding section 12C.7, interest or earnings on moneys in the county commissions of veteran affairs fund shall be credited to the county commissions of veteran affairs fund. Notwithstanding section 8.33, moneys remaining in the county commissions of veteran affairs fund at the end of a fiscal year shall not revert to the general fund of the state.