

## CHAPTER 1097

### INCOME TAX CHECKOFFS — CHILD ABUSE PREVENTION, VETERANS, AND VOLUNTEER FIRE FIGHTER PREPAREDNESS

S.F. 2325

**AN ACT** relating to the income tax checkoffs for the child abuse prevention program fund and the veterans trust fund and volunteer fire fighter preparedness fund, and including retroactive applicability provisions.

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

Section 1. Section 35A.13, subsection 2, Code Supplement 2011, is amended by adding the following new paragraph:

NEW PARAGRAPH. c. Moneys credited to the fund pursuant to an income tax checkoff provided in chapter 422, division II, if applicable.

Sec. 2. Section 100B.13, subsection 2, paragraph a, Code 2011, is amended to read as follows:

a. Moneys credited to the fund pursuant to ~~section 422.12G~~ an income tax checkoff provided in chapter 422, division II, if applicable.

Sec. 3. Section 235A.2, subsection 1, Code 2011, is amended to read as follows:

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 422.12F~~ pursuant to an income tax checkoff provided in chapter 422, division II, if applicable. 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.

Sec. 4. 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 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 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. 5. NEW SECTION. 422.12L Joint income tax 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. 6. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2012, for tax years beginning on or after that date.

Approved April 19, 2012