

FEB 21 2006
WAYS AND MEANS

HOUSE FILE 2449
BY PAULSEN

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to individual income tax return checkoffs and
2 providing effective and applicability dates.

3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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HF 2449

1 Section 1. Section 422.12E, Code 2005, is amended to read
2 as follows:

3 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

4 For tax years beginning on or after January 1, ~~2004~~ 2007,
5 there shall be allowed no more than four income tax return
6 checkoffs on each mass-produced printed income tax return.
7 ~~When the same four income tax return checkoffs have been~~
8 ~~provided on the income tax return for two consecutive years,~~
9 ~~the two checkoffs for which the least amount has been~~
10 ~~contributed, in the aggregate for the first tax year and~~
11 ~~through March 15 of the second tax year, are repealed.~~ This
12 section does not apply to the income tax return checkoff
13 provided in section 68A.601.

14 ~~If more checkoffs are enacted in the same session of the~~
15 ~~general assembly than there is space for inclusion on the~~
16 ~~individual tax return form, the earliest enacted checkoffs for~~
17 ~~which there is space for inclusion on the return form shall be~~
18 ~~included on the return form, and all other checkoffs enacted~~
19 ~~during that session of the general assembly are repealed.~~

20 For tax years beginning on or after January 1, 2007, a
21 person may submit a request to the department for an income
22 tax refund checkoff to be allowed on individual income tax
23 returns filed electronically, in addition to any income tax
24 refund checkoffs required by statute to be placed on the
25 return form. To be allowed on an electronic income tax return
26 form, the request shall be accompanied by a petition
27 containing the signatures of at least two thousand individual
28 income taxpayers. The request shall indicate the designated
29 recipient of the checkoff funds, which shall be a nonprofit
30 organization incorporated in this state. The request shall
31 include any other information the department may require by
32 rule.

33 The four checkoffs for which the highest amount has been
34 contributed on returns filed electronically through May 15
35 shall be the checkoffs listed on all returns filed by whatever

1 means for the following tax year.

2 Sec. 2. EFFECTIVE AND APPLICABILITY DATES. This Act takes
3 effect January 1, 2007, and applies to tax years beginning on
4 or after that date.

5 EXPLANATION

6 This bill allows an unlimited number of checkoffs to be
7 available to those taxpayers filing an individual income tax
8 return electronically for tax years beginning on or after
9 January 1, 2007. A checkoff shall be included on an
10 electronically filed return if the request for the checkoff is
11 accompanied by a petition containing the signatures of at
12 least 2,000 individual income taxpayers.

13 The bill also modifies the method of determining which
14 checkoffs will appear on mass-produced printed tax return
15 forms. The four checkoffs for which the highest amount has
16 been contributed on returns filed electronically through May
17 15 shall be the checkoffs listed on all returns filed by
18 whatever means for the following tax year.

19 The bill takes effect January 1, 2007, for tax years
20 beginning on or after that date.

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