

FILED MAR 14 2005

SENATE FILE 359

BY COMMITTEE ON LOCAL GOVERNMENT

(SUCCESSOR TO SSB 1248)

Passed Senate, Date _____ Passed House, Date _____

Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____

Approved _____

A BILL FOR

1 An Act providing for payroll deduction for county, city, and
2 school district employees for charitable giving.

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

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SC 359

1 Section 1. NEW SECTION. 279.60 CHARITABLE GIVING PAYROLL
2 DEDUCTION.

3 1. The board of directors of a school district may
4 authorize deductions from the salaries or wages of school
5 district employees of an amount specified by an employee for
6 payment to an eligible charitable organization. The
7 authorization by an employee for deductions from the
8 employee's salary or wages shall be evidenced by a written
9 request signed by the employee directed to and filed with the
10 treasurer, or official in charge of the payroll system, of the
11 school district and the treasurer or responsible official
12 shall deduct from the salary or wages of the employee the
13 amount specified for payment to the eligible charitable
14 organization. The request for the deduction may be withdrawn
15 by the employee at any time by filing a written notification
16 of withdrawal with the applicable treasurer or responsible
17 official in charge of the payroll system.

18 2. If a board of directors authorizes deductions from the
19 salaries or wages of their employees for payment to any
20 eligible charitable organization, the board shall ensure that
21 an employee shall be permitted to authorize a deduction to any
22 eligible charitable organization.

23 3. For purposes of this section, "eligible charitable
24 organization" means a not-for-profit federation of health and
25 human services, social welfare, or environmental agencies or
26 associations that meets all of the following conditions:

27 a. The federation is tax exempt under section 501(c)(3) of
28 the Internal Revenue Code and contributions to the federation
29 are deductible under section 170 of the Internal Revenue Code.

30 b. The federation has had an office in this state for the
31 last five years.

32 c. The federation represents at least ten health and human
33 services, social welfare, or environmental agencies or
34 associations that are located in this state.

35 d. The federation is governed by an active, voluntary

1 board, which exercises administrative control over the
2 federation.

3 e. The federation is not a charitable foundation.

4 f. The federation is registered with the secretary of
5 state's office.

6 Sec. 2. NEW SECTION. 331.326 CHARITABLE GIVING PAYROLL
7 DEDUCTION -- COUNTY AND TOWNSHIP EMPLOYEES.

8 1. The county board of supervisors may authorize
9 deductions from the salaries or wages of county and township
10 employees of an amount specified by an officer or employee for
11 payment to an eligible charitable organization. The
12 authorization by an employee for deductions from the
13 employee's salary or wages shall be evidenced by a written
14 request signed by the employee directed to and filed with the
15 treasurer, or official in charge of the payroll system, of the
16 county and the treasurer or responsible official shall deduct
17 from the salary or wages of the employee the amount specified
18 for payment to the eligible charitable organization. The
19 request for the deduction may be withdrawn by the employee at
20 any time by filing a written notification of withdrawal with
21 the applicable treasurer or responsible official in charge of
22 the payroll system.

23 2. If a county board of supervisors authorizes deductions
24 from the salaries or wages of their employees for payment to
25 any eligible charitable organization, the board shall ensure
26 that an employee shall be permitted to authorize a deduction
27 to any eligible charitable organization.

28 3. For purposes of this section, "eligible charitable
29 organization" means a not-for-profit federation of health and
30 human services, social welfare, or environmental agencies or
31 associations that meets all of the following conditions:

32 a. The federation is tax exempt under section 501(c)(3) of
33 the Internal Revenue Code and contributions to the federation
34 are deductible under section 170 of the Internal Revenue Code.

35 b. The federation has had an office in this state for the

1 last five years.

2 c. The federation represents at least ten health and human
3 services, social welfare, or environmental agencies or
4 associations that are located in this state.

5 d. The federation is governed by an active, voluntary
6 board, which exercises administrative control over the
7 federation.

8 e. The federation is not a charitable foundation.

9 f. The federation is registered with the secretary of
10 state's office.

11 Sec. 3. NEW SECTION. 364.26 CHARITABLE GIVING PAYROLL
12 DEDUCTION -- CITY EMPLOYEES.

13 1. The governing body of a city may authorize deductions
14 from the salaries or wages of city employees of an amount
15 specified by an employee for payment to an eligible charitable
16 organization. The authorization by an employee for deductions
17 from the employee's salary or wages shall be evidenced by a
18 written request signed by the employee directed to and filed
19 with the treasurer, or official in charge of the payroll
20 system, of the city and the treasurer or responsible official
21 shall deduct from the salary or wages of the employee the
22 amount specified for payment to the eligible charitable
23 organization. The request for the deduction may be withdrawn
24 by the employee at any time by filing a written notification
25 of withdrawal with the applicable treasurer or responsible
26 official in charge of the payroll system.

27 2. If the governing body of a city authorizes deductions
28 from the salaries or wages of city employees for payment to
29 any eligible charitable organization, the applicable governing
30 body shall ensure that an employee shall be permitted to
31 authorize a deduction to any eligible charitable organization.

32 3. For purposes of this section, "eligible charitable
33 organization" means a not-for-profit federation of health and
34 human services, social welfare, or environmental agencies or
35 associations that meets all of the following conditions:

1 a. The federation is tax exempt under section 501(c)(3) of
2 the Internal Revenue Code and contributions to the federation
3 are deductible under section 170 of the Internal Revenue Code.

4 b. The federation has had an office in this state for the
5 last five years.

6 c. The federation represents at least ten health and human
7 services, social welfare, or environmental agencies or
8 associations that are located in this state.

9 d. The federation is governed by an active, voluntary
10 board, which exercises administrative control over the
11 federation.

12 e. The federation is not a charitable foundation.

13 f. The federation is registered with the secretary of
14 state's office.

15 EXPLANATION

16 This bill provides that a school district, city, or county
17 can authorize deductions from the wages of school district,
18 county, and city employees for payment to an eligible
19 charitable organization. If a school district, county, or
20 city authorizes payroll deductions, the bill provides that an
21 employee shall be permitted to authorize a deduction to any
22 eligible charitable organization. The bill provides that the
23 authorization by an employee for a payroll deduction shall be
24 by a written request signed by the employee directed to and
25 filed with the treasurer or official in charge of the payroll
26 system. The bill provides that the request for the deduction
27 may be withdrawn at any time by filing a written notification
28 of withdrawal. The bill defines an eligible charitable
29 organization as a not-for-profit federation of health and
30 human services, social welfare, or environmental agencies or
31 associations that is tax exempt under section 501(c)(3) of the
32 Internal Revenue Code, has had an office in Iowa for the last
33 five years, represents at least 10 health and human services,
34 social welfare, or environmental agencies or associations that
35 are located in this state, is governed by an active, voluntary

1 board, is not a charitable foundation, and is registered with
2 the secretary of state's office.

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SENATE FILE 359

S-3045

1 Amend Senate File 359 as follows:

2 1. Page 1, by inserting before line 1 the
3 following:

4 "Section 1. Section 279.59, Code 2005, is amended
5 to read as follows:

6 279.59 ACCESS BY PROFESSIONAL EDUCATION
7 ASSOCIATIONS.

8 1. The board of directors of a school district
9 shall provide not-for-profit, professional education
10 associations that offer membership to teachers or
11 administrators equal access to teacher or
12 administrator mailboxes for distribution of
13 professional literature.

14 2. Notwithstanding section 20.9, a school district
15 may, upon a teacher's or administrator's written
16 request, deduct from the salary or wages of the
17 teacher or administrator an amount specified by the
18 teacher or administrator for payment of dues or
19 membership fees for the teacher's or administrator's
20 membership in a not-for-profit, professional education
21 association. If a written request is granted, all
22 other written requests for salary or wage deductions
23 for payment of dues or membership fees for membership
24 in the same not-for-profit, professional education
25 association shall also be granted. The teacher or
26 administrator may withdraw the request for the
27 deduction at any time by giving the school district
28 thirty days' written notice.

29 3. For purposes of this section, unless the
30 context otherwise requires, "professional education
31 association" means an association in which the
32 majority of members are practitioners licensed in
33 accordance with chapter 272."

34 2. Title page, line 2, by striking the words "for
35 charitable giving".

36 3. By renumbering as necessary.

By PAUL MCKINLEY
LARRY MCKIBBEN
PAT WARD
NANCY BOETTGER
JOHN PUTNEY
DAVID JOHNSON

JEFF ANGELO
BRAD ZAUN
JERRY BEHN
STEWART IVERSON, Jr.
E. THURMAN GASKILL
JAMES SEYMOUR

S-3045 FILED MARCH 22, 2005
RULED OUT OF ORDER

SENATE FILE 359

S-3048

1 Amend Senate File 359 as follows:

2 1. Page 1, by inserting before line 1 the
3 following:

4 "Section 1. NEW SECTION. 256.67B CHARITABLE
5 GIVING PAYROLL DEDUCTION.

6 1. The board of trustees of a library service area
7 may authorize deductions from the salaries or wages of
8 library service area employees of an amount specified
9 by an employee for payment to an eligible charitable
10 organization. The authorization by an employee for
11 deductions from the employee's salary or wages shall
12 be evidenced by a written request signed by the
13 employee directed to and filed with the treasurer, or
14 official in charge of the payroll system, of the
15 library service area and the treasurer or responsible
16 official shall deduct from the salary or wages of the
17 employee the amount specified for payment to the
18 eligible charitable organization. The request for the
19 deduction may be withdrawn by the employee at any time
20 by filing a written notification of withdrawal with
21 the applicable treasurer or responsible official in
22 charge of the payroll system.

23 2. If a board of trustees authorizes deductions
24 from the salaries or wages of their employees for
25 payment to any eligible charitable organization, the
26 board shall ensure that an employee shall be permitted
27 to authorize a deduction to any eligible charitable
28 organization.

29 3. For purposes of this section, "eligible
30 charitable organization" means a not-for-profit
31 federation of health and human services, social
32 welfare, or environmental agencies or associations
33 that meets all of the following conditions:

34 a. The federation is tax exempt under section
35 501(c)(3) of the Internal Revenue Code and
36 contributions to the federation are deductible under
37 section 170 of the Internal Revenue Code.

38 b. The federation has had an office in this state
39 for the last five years.

40 c. The federation represents at least ten health
41 and human services, social welfare, or environmental
42 agencies or associations that are located in this
43 state.

44 d. The federation is governed by an active,
45 voluntary board, which exercises administrative
46 control over the federation.

47 e. The federation is not a charitable foundation.

48 f. The federation is registered with the secretary
49 of state's office."

50 2. Page 4, by inserting after line 14 the

S-3048

1 following:

2 "Sec. ____ . NEW SECTION. 905.15 CHARITABLE GIVING
3 PAYROLL DEDUCTION.

4 1. The board of directors of a district department
5 may authorize deductions from the salaries or wages of
6 district department employees of an amount specified
7 by an employee for payment to an eligible charitable
8 organization. The authorization by an employee for
9 deductions from the employee's salary or wages shall
10 be evidenced by a written request signed by the
11 employee directed to and filed with the treasurer, or
12 official in charge of the payroll system, of the
13 district department and the treasurer or responsible
14 official shall deduct from the salary or wages of the
15 employee the amount specified for payment to the
16 eligible charitable organization. The request for the
17 deduction may be withdrawn by the employee at any time
18 by filing a written notification of withdrawal with
19 the applicable treasurer or responsible official in
20 charge of the payroll system.

21 2. If a board of directors authorizes deductions
22 from the salaries or wages of their employees for
23 payment to any eligible charitable organization, the
24 board shall ensure that an employee shall be permitted
25 to authorize a deduction to any eligible charitable
26 organization.

27 3. For purposes of this section, "eligible
28 charitable organization" means a not-for-profit
29 federation of health and human services, social
30 welfare, or environmental agencies or associations
31 that meets all of the following conditions:

32 a. The federation is tax exempt under section
33 501(c)(3) of the Internal Revenue Code and
34 contributions to the federation are deductible under
35 section 170 of the Internal Revenue Code.

36 b. The federation has had an office in this state
37 for the last five years.

38 c. The federation represents at least ten health
39 and human services, social welfare, or environmental
40 agencies or associations that are located in this
41 state.

42 d. The federation is governed by an active,
43 voluntary board, which exercises administrative
44 control over the federation.

45 e. The federation is not a charitable foundation.

46 f. The federation is registered with the secretary
47 of state's office."

48 3. Title page, lines 1 and 2, by striking the
49 words "county, city, and school district" and
50 inserting the following: "certain governmental".

S-3048

Page 3

1 4. By renumbering as necessary.

By ROBERT E. DVORSKY

MARY A. LUNDBY

HERMAN C. QUIRMBACH

DOUG SHULL

S-3048 FILED MARCH 22, 2005

RULED OUT OF ORDER

Quirmbach co-chair
Shull co-chair
Kreiman
Zawn

SSB# 1248

Proceeded By
HF 359

Local Government

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
LOCAL GOVERNMENT BILL BY
CO-CHAIRPERSON QUIRMBACH)

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

A BILL FOR

1 An Act providing for payroll deduction for county, city, and
2 school district employees for charitable giving.

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

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1 Section 1. NEW SECTION. 279.60 CHARITABLE GIVING PAYROLL
2 DEDUCTION.

3 1. The board of directors of a school district may
4 authorize deductions from the salaries or wages of school
5 district employees of an amount specified by an employee for
6 payment to an eligible charitable organization. The
7 authorization by an employee for deductions from the
8 employee's salary or wages shall be evidenced by a written
9 request signed by the employee directed to and filed with the
10 treasurer, or official in charge of the payroll system, of the
11 school district and the treasurer or responsible official
12 shall deduct from the salary or wages of the employee the
13 amount specified for payment to the eligible charitable
14 organization. The request for the deduction may be withdrawn
15 by the employee at any time by filing a written notification
16 of withdrawal with the applicable treasurer or responsible
17 official in charge of the payroll system.

18 2. If a board of directors authorizes deductions from the
19 salaries or wages of their employees for payment to any
20 eligible charitable organization, the board shall ensure that
21 an employee shall be permitted to authorize a deduction to any
22 eligible charitable organization.

23 3. For purposes of this section, "eligible charitable
24 organization" means a not-for-profit federation of health and
25 human services, social welfare, or environmental agencies or
26 associations that meets all of the following conditions:

27 a. The federation is tax exempt under section 501(c)(3) of
28 the Internal Revenue Code and contributions to the federation
29 are deductible under section 170 of the Internal Revenue Code.

30 b. The federation has had an office in this state for the
31 last five years.

32 c. The federation represents at least ten health and human
33 services, social welfare, or environmental agencies or
34 associations that are located in this state.

35 d. The federation is governed by an active, voluntary

1 board, which exercises administrative control over the
2 federation.

3 e. The federation is not a charitable foundation.

4 f. The federation is registered with the secretary of
5 state's office.

6 Sec. 2. NEW SECTION. 331.326 CHARITABLE GIVING PAYROLL
7 DEDUCTION -- COUNTY AND TOWNSHIP EMPLOYEES.

8 1. The county board of supervisors may authorize
9 deductions from the salaries or wages of county and township
10 employees of an amount specified by an officer or employee for
11 payment to an eligible charitable organization. The
12 authorization by an employee for deductions from the
13 employee's salary or wages shall be evidenced by a written
14 request signed by the employee directed to and filed with the
15 treasurer, or official in charge of the payroll system, of the
16 county and the treasurer or responsible official shall deduct
17 from the salary or wages of the employee the amount specified
18 for payment to the eligible charitable organization. The
19 request for the deduction may be withdrawn by the employee at
20 any time by filing a written notification of withdrawal with
21 the applicable treasurer or responsible official in charge of
22 the payroll system.

23 2. If a county board of supervisors authorizes deductions
24 from the salaries or wages of their employees for payment to
25 any eligible charitable organization, the board shall ensure
26 that an employee shall be permitted to authorize a deduction
27 to any eligible charitable organization.

28 3. For purposes of this section, "eligible charitable
29 organization" means a not-for-profit federation of health and
30 human services, social welfare, or environmental agencies or
31 associations that meets all of the following conditions:

32 a. The federation is tax exempt under section 501(c)(3) of
33 the Internal Revenue Code and contributions to the federation
34 are deductible under section 170 of the Internal Revenue Code.

35 b. The federation has had an office in this state for the

1 last five years.

2 c. The federation represents at least ten health and human
3 services, social welfare, or environmental agencies or
4 associations that are located in this state.

5 d. The federation is governed by an active, voluntary
6 board, which exercises administrative control over the
7 federation.

8 e. The federation is not a charitable foundation.

9 f. The federation is registered with the secretary of
10 state's office.

11 Sec. 3. NEW SECTION. 364.26 CHARITABLE GIVING PAYROLL
12 DEDUCTION -- CITY EMPLOYEES.

13 1. The governing body of a city may authorize deductions
14 from the salaries or wages of city employees of an amount
15 specified by an employee for payment to an eligible charitable
16 organization. The authorization by an employee for deductions
17 from the employee's salary or wages shall be evidenced by a
18 written request signed by the employee directed to and filed
19 with the treasurer, or official in charge of the payroll
20 system, of the city and the treasurer or responsible official
21 shall deduct from the salary or wages of the employee the
22 amount specified for payment to the eligible charitable
23 organization. The request for the deduction may be withdrawn
24 by the employee at any time by filing a written notification
25 of withdrawal with the applicable treasurer or responsible
26 official in charge of the payroll system.

27 2. If the governing body of a city authorizes deductions
28 from the salaries or wages of city employees for payment to
29 any eligible charitable organization, the applicable governing
30 body shall ensure that an employee shall be permitted to
31 authorize a deduction to any eligible charitable organization.

32 3. For purposes of this section, "eligible charitable
33 organization" means a not-for-profit federation of health and
34 human services, social welfare, or environmental agencies or
35 associations that meets all of the following conditions:

- 1 a. The federation is tax exempt under section 501(c)(3) of
2 the Internal Revenue Code and contributions to the federation
3 are deductible under section 170 of the Internal Revenue Code.
4 b. The federation has had an office in this state for the
5 last five years.
6 c. The federation represents at least ten health and human
7 services, social welfare, or environmental agencies or
8 associations that are located in this state.
9 d. The federation is governed by an active, voluntary
10 board, which exercises administrative control over the
11 federation.
12 e. The federation is not a charitable foundation.
13 f. The federation is registered with the secretary of
14 state's office.

15 EXPLANATION

16 This bill provides that a school district, city, or county
17 can authorize deductions from the wages of county and city
18 employees for payment to an eligible charitable organization.
19 If a school district, county, or city authorizes payroll
20 deductions, the bill provides that an employee shall be
21 permitted to authorize a deduction to any eligible charitable
22 organization. The bill provides that the authorization by an
23 employee for a payroll deduction shall be by a written request
24 signed by the employee directed to and filed with the
25 treasurer or official in charge of the payroll system. The
26 bill provides that the request for the deduction may be
27 withdrawn at any time by filing a written notification of
28 withdrawal. The bill defines an eligible charitable
29 organization as a not-for-profit federation of health and
30 human services, social welfare, or environmental agencies or
31 associations that is tax exempt under section 501(c)(3) of the
32 Internal Revenue Code, has had an office in Iowa for the last
33 five years, represents at least 10 health and human services,
34 social welfare, or environmental agencies or associations that
35 are located in this state, is governed by an active, voluntary

1 board, is not a charitable foundation, and is registered with
2 the secretary of state's office.

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