

MAR 20 2001
WAYS AND MEANS

HOUSE FILE 666
BY MASCHER

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

A BILL FOR

1 An Act reenacting the income tax checkoff for domestic abuse
2 services and providing for the Act's retroactive
3 applicability.

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

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1 Section 1. Section 236.15B, Code 2001, is reenacted to
2 read as follows:

3 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE SERVICES.

4 A person who files an individual or a joint income tax
5 return with the department of revenue and finance under
6 section 422.13 may designate any amount to be paid to the
7 general fund of the state and used for the purposes of
8 providing emergency shelter services, support services, and
9 other services to victims of domestic abuse or sexual assault.
10 If the refund due on the return or the payment remitted with
11 the return is insufficient to pay the additional amount
12 designated by the taxpayer to be used for the purposes of
13 providing services to victims of domestic abuse or sexual
14 assault, the amount designated shall be reduced to the
15 remaining amount of refund or the remaining amount remitted
16 with the return.

17 It is the intent of the general assembly that the funds
18 generated from the checkoff be appropriated and used for the
19 purposes of providing services to victims of domestic abuse or
20 sexual assault.

21 The director of revenue and finance shall draft the income
22 tax form to allow the designation of contributions to be used
23 for the purposes of providing services to victims of domestic
24 abuse or sexual assault on the tax return.

25 The department of revenue and finance on or before January
26 31 of the calendar year following the calendar year in which
27 the tax returns were filed shall certify the total amount
28 designated on the tax return forms due in the preceding
29 calendar year and shall report the amount to the treasurer of
30 state.

31 The department of revenue and finance shall consult the
32 crime victim assistance board concerning the adoption of rules
33 to implement this section. However, before a checkoff
34 pursuant to this section shall be permitted, all liabilities
35 on the books of the department of revenue and finance and

1 accounts identified as owing under section 421.17 and the
2 political contribution allowed under section 56.18 shall be
3 satisfied.

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

5 Sec. 2. RETROACTIVE APPLICABILITY. This Act applies
6 retroactively to January 1, 2001, for tax years beginning on
7 or after that date and shall be eligible for placement on the
8 individual income tax return form for the tax year beginning
9 January 1, 2001.

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EXPLANATION

11 This bill reenacts the income tax checkoff for domestic
12 abuse services. The checkoff was removed from the income tax
13 form pursuant to Code section 422.12E because it had received
14 the lowest amount of funds over a three-year period.

15 The bill applies retroactively to January 1, 2001, for tax
16 years beginning on or after that date and is eligible for
17 placement on the individual income tax return form for that
18 year.

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