

Finch, Ch.  
Larson  
Osterhaus

HSB 246

WAYS AND MEANS

HOUSE FILE \_\_\_\_\_

S. O 737

BY (PROPOSED COMMITTEE ON  
WAYS AND MEANS BILL BY  
CHAIRPERSON VAN FOSSEN)

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_

Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_

Approved \_\_\_\_\_

### A BILL FOR

1 An Act providing an Iowa individual income tax checkoff for  
2 deposit in the keep Iowa beautiful fund, making an  
3 appropriation, and providing a retroactive applicability date.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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1 Section 1. NEW SECTION. 314.28 KEEP IOWA BEAUTIFUL FUND.

2 A keep Iowa beautiful fund is created in the office of the  
3 treasurer of state. The fund is composed of moneys  
4 appropriated or available to and obtained or accepted by the  
5 treasurer of state for deposit in the fund. The fund shall  
6 include moneys credited to the fund as provided in section  
7 422.12A. All interest earned on moneys in the fund shall be  
8 credited to and remain in the fund. Section 8.33 does not  
9 apply to moneys in the fund.

10 Moneys in the fund are subject to appropriation by the  
11 general assembly annually for the purposes of educating and  
12 encouraging Iowans to take greater responsibility for  
13 improving their community environment and enhancing the beauty  
14 of the state through litter prevention, improving waste  
15 management and recycling efforts, and beautification projects.

16 The department may authorize payment of moneys appropriated  
17 from the fund to the department upon approval of an  
18 application from a private or public organization. The  
19 applicant shall submit a plan for litter prevention, improving  
20 waste management and recycling efforts, or a beautification  
21 project along with its application. The department shall  
22 establish standards relating to the type of projects available  
23 for assistance.

24 Sec. 2. NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF  
25 FOR KEEP IOWA BEAUTIFUL FUND.

26 1. A person who files an individual or a joint income tax  
27 return with the department of revenue and finance under  
28 section 422.13 may designate one dollar or more to be paid to  
29 the keep Iowa beautiful fund as created in section 314.28. If  
30 the refund due on the return or the payment remitted with the  
31 return is insufficient to pay the additional amount designated  
32 by the taxpayer to the keep Iowa beautiful fund, the amount  
33 designated shall be reduced to the remaining amount of refund  
34 or the remaining amount remitted with the return. The  
35 designation of a contribution to the keep Iowa beautiful fund

1 under this section is irrevocable.

2 2. The director of revenue and finance shall draft the  
3 income tax form to allow the designation of contributions to  
4 the keep Iowa beautiful fund on the tax return. The  
5 department of revenue and finance, on or before January 31,  
6 shall certify the total amount designated on the tax return  
7 forms due in the preceding calendar year and shall report the  
8 amount to the treasurer of state. The treasurer of state  
9 shall credit the amount to the keep Iowa beautiful fund.  
10 However, before a checkoff pursuant to this section shall be  
11 permitted, all liabilities on the books of the department of  
12 revenue and finance and accounts identified as owing under  
13 section 421.17 and the political contribution allowed under  
14 section 56.18 shall be satisfied.

15 3. Moneys in the fund are subject to appropriation as  
16 provided in section 314.28.

17 4. The department of revenue and finance shall adopt rules  
18 to administer this section.

19 5. This section is subject to repeal under section  
20 422.12E.

21 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
22 retroactively to January 1, 2001, for tax years beginning on  
23 or after that date.

24 EXPLANATION

25 This bill provides that taxpayers filing individual income  
26 tax returns will be allowed to designate \$1 or more on the  
27 return to be paid to the keep Iowa beautiful fund. The bill  
28 requires the department of revenue and finance to annually  
29 remit moneys collected from the checkoff to the keep Iowa  
30 beautiful fund created in the office of the treasurer of  
31 state. Moneys in the fund are subject to appropriation by the  
32 general assembly annually for the purpose of awarding  
33 financial assistance to an applicant who submits a plan for  
34 litter prevention, improving waste management and recycling  
35 efforts, or a beautification project along with its

1 application.

2 The bill provides that the keep Iowa beautiful checkoff is  
3 subject to the limitation on the number of checkoffs allowed  
4 on the Iowa individual income tax return and, for that reason,  
5 is subject to repeal.

6 The bill applies retroactively to January 1, 2001, for tax  
7 years beginning on or after that date.

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Substituted for SF 538  
5/18/01

(P 1588)

APR 25 2001

WAYS & MEANS CALENDAR

4/30/01 Motion to R/C by  
Lubertadt  
4/7/01 Motion lost  
(p.1951)

HOUSE FILE 737

BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO HSB 246)

Passed House, (P 1635)  
Date 4/30/01

Passed Senate, (P. 1588)  
Date 5/8/01

Vote: Ayes 57 Nays 35

Vote: Ayes 43 Nays 0

Approved May 22, 2001

A BILL FOR

1 An Act providing an Iowa individual income tax checkoff for  
2 deposit in the keep Iowa beautiful fund, making an  
3 appropriation, and providing a retroactive applicability date.

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

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HF 737

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2 A keep Iowa beautiful fund is created in the office of the  
3 treasurer of state. The fund is composed of moneys  
4 appropriated or available to and obtained or accepted by the  
5 treasurer of state for deposit in the fund. The fund shall  
6 include moneys credited to the fund as provided in section  
7 422.12A. All interest earned on moneys in the fund shall be  
8 credited to and remain in the fund. Section 8.33 does not  
9 apply to moneys in the fund.

10 Moneys in the fund are subject to appropriation by the  
11 general assembly annually for the purposes of educating and  
12 encouraging Iowans to take greater responsibility for  
13 improving their community environment and enhancing the beauty  
14 of the state through litter prevention, improving waste  
15 management and recycling efforts, and beautification projects.

16 The department may authorize payment of moneys appropriated  
17 from the fund to the department upon approval of an  
18 application from a private or public organization. The  
19 applicant shall submit a plan for litter prevention, improving  
20 waste management and recycling efforts, or a beautification  
21 project along with its application. The department shall  
22 establish standards relating to the type of projects available  
23 for assistance.

24 Sec. 2. NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF  
25 FOR KEEP IOWA BEAUTIFUL FUND.

26 1. A person who files an individual or a joint income tax  
27 return with the department of revenue and finance under  
28 section 422.13 may designate one dollar or more to be paid to  
29 the keep Iowa beautiful fund as created in section 314.28. If  
30 the refund due on the return or the payment remitted with the  
31 return is insufficient to pay the additional amount designated  
32 by the taxpayer to the keep Iowa beautiful fund, the amount  
33 designated shall be reduced to the remaining amount of refund  
34 or the remaining amount remitted with the return. The  
35 designation of a contribution to the keep Iowa beautiful fund

1 under this section is irrevocable.

2 2. The director of revenue and finance shall draft the  
3 income tax form to allow the designation of contributions to  
4 the keep Iowa beautiful fund on the tax return. The  
5 department of revenue and finance, on or before January 31,  
6 shall certify the total amount designated on the tax return  
7 forms due in the preceding calendar year and shall report the  
8 amount to the treasurer of state. The treasurer of state  
9 shall credit the amount to the keep Iowa beautiful fund.  
10 However, before a checkoff pursuant to this section shall be  
11 permitted, all liabilities on the books of the department of  
12 revenue and finance and accounts identified as owing under  
13 section 421.17 and the political contribution allowed under  
14 section 56.18 shall be satisfied.

15 3. Moneys in the fund are subject to appropriation as  
16 provided in section 314.28.

17 4. The department of revenue and finance shall adopt rules  
18 to administer this section.

19 5. This section is subject to repeal under section  
20 422.12E.

21 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
22 retroactively to January 1, 2001, for tax years beginning on  
23 or after that date.

24 EXPLANATION

25 This bill provides that taxpayers filing individual income  
26 tax returns will be allowed to designate \$1 or more on the  
27 return to be paid to the keep Iowa beautiful fund. The bill  
28 requires the department of revenue and finance to annually  
29 remit moneys collected from the checkoff to the keep Iowa  
30 beautiful fund created in the office of the treasurer of  
31 state. Moneys in the fund are subject to appropriation by the  
32 general assembly annually for the purpose of awarding  
33 financial assistance to an applicant who submits a plan for  
34 litter prevention, improving waste management and recycling  
35 efforts, or a beautification project along with its

1 application.

2 The bill provides that the keep Iowa beautiful checkoff is  
3 subject to the limitation on the number of checkoffs allowed  
4 on the Iowa individual income tax return and, for that reason,  
5 is subject to repeal.

6 The bill applies retroactively to January 1, 2001, for tax  
7 years beginning on or after that date.

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## HOUSE FILE 737

H-1775

1 Amend House File 737 as follows:

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

4 "Section 1. Section 236.15B, Code 2001, is  
5 reenacted to read as follows:

6 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE  
7 SERVICES.

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

22 It is the intent of the general assembly that the  
23 funds generated from the checkoff be appropriated and  
24 used for the purposes of providing services to victims  
25 of domestic abuse or sexual assault.

26 The director of revenue and finance shall draft the  
27 income tax form to allow the designation of  
28 contributions to be used for the purposes of providing  
29 services to victims of domestic abuse or sexual  
30 assault on the tax return.

31 The department of revenue and finance on or before  
32 January 31 of the calendar year following the calendar  
33 year in which the tax returns were filed shall certify  
34 the total amount designated on the tax return forms  
35 due in the preceding calendar year and shall report  
36 the amount to the treasurer of state.

37 The department of revenue and finance shall consult  
38 the crime victim assistance board concerning the  
39 adoption of rules to implement this section. However,  
40 before a checkoff pursuant to this section shall be  
41 permitted, all liabilities on the books of the  
42 department of revenue and finance and accounts  
43 identified as owing under section 421.17 and the  
44 political contribution allowed under section 56.18  
45 shall be satisfied."

46 2. Page 2, by inserting after line 20, the  
47 following:

48 "Sec. \_\_\_\_ . Section 422.12E, Code 2001, is amended  
49 to read as follows:

50 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

H-1775

**H-1775**

Page 2

1 For tax years beginning on or after January 1,  
2 1995, there shall be allowed no more than three income  
3 tax return checkoffs on each income tax return. When  
4 the same three income tax return checkoffs have been  
5 provided on the income tax return for three  
6 consecutive years, the checkoff for which the least  
7 amount has been contributed, in the aggregate for the  
8 first two tax years and through March 15 of the third  
9 tax year, shall be repealed. This section does not  
10 apply to the income tax return ~~checkoff~~ checkoffs  
11 provided in ~~section~~ sections 56.18 and 236.15B."

12 3. Title page, line 1, by inserting after the  
13 word "Act" the following: "reenacting the individual  
14 income tax checkoff for domestic abuse services,".

15 4. By renumbering as necessary.

By MASCHER of Johnson

**H-1775** FILED APRIL 30, 2001

*o/o 5/7/01 (p. 1951)*

## HOUSE FILE 737

## H-1776

1 Amend House File 737 as follows:

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

4 "Section 1. Section 236.15B, Code 2001, is  
5 reenacted to read as follows:

6 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE  
7 SERVICES.

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

22 It is the intent of the general assembly that the  
23 funds generated from the checkoff be appropriated and  
24 used for the purposes of providing services to victims  
25 of domestic abuse or sexual assault.

26 The director of revenue and finance shall draft the  
27 income tax form to allow the designation of  
28 contributions to be used for the purposes of providing  
29 services to victims of domestic abuse or sexual  
30 assault on the tax return.

31 The department of revenue and finance on or before  
32 January 31 of the calendar year following the calendar  
33 year in which the tax returns were filed shall certify  
34 the total amount designated on the tax return forms  
35 due in the preceding calendar year and shall report  
36 the amount to the treasurer of state.

37 The department of revenue and finance shall consult  
38 the crime victim assistance board concerning the  
39 adoption of rules to implement this section. However,  
40 before a checkoff pursuant to this section shall be  
41 permitted, all liabilities on the books of the  
42 department of revenue and finance and accounts  
43 identified as owing under section 421.17 and the  
44 political contribution allowed under section 56.18  
45 shall be satisfied."

46 2. Page 2, by striking lines 19 and 20.

47 3. Page 2, by inserting before line 21, the  
48 following:

49 "Sec. \_\_\_\_\_. Section 422.12E, Code 2001, is  
50 repealed."

**H-1776**

Page 2

- 1 4. Title page, line 1, by inserting after the
- 2 word "Act" the following: "reenacting the individual
- 3 income tax checkoff for domestic abuse services,".
- 4 5. Title page, line 3, by inserting after the
- 5 word "appropriation," the following: "repealing the
- 6 limitation on checkoffs,".
- 7 6. By renumbering as necessary.

**By** MASCHER of Johnson**H-1776** FILED APRIL 30, 2001

o/o 5/7/01 (p. 1951)

**HOUSE FILE 737****H-1789**

1 Amend House File 737 as follows:

2 1. By striking everything after the enacting  
3 clause and inserting the following:

4 "Section 1. Section 236.15B, Code 2001, is  
5 reenacted to read as follows:

6 236.15B INCOME TAX CHECKOFF FOR DOMESTIC ABUSE  
7 SERVICES.

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

22 It is the intent of the general assembly that the  
23 funds generated from the checkoff be appropriated and  
24 used for the purposes of providing services to victims  
25 of domestic abuse or sexual assault.

26 The director of revenue and finance shall draft the  
27 income tax form to allow the designation of  
28 contributions to be used for the purposes of providing  
29 services to victims of domestic abuse or sexual  
30 assault on the tax return.

31 The department of revenue and finance on or before  
32 January 31 of the calendar year following the calendar  
33 year in which the tax returns were filed shall certify  
34 the total amount designated on the tax return forms  
35 due in the preceding calendar year and shall report  
36 the amount to the treasurer of state.

37 The department of revenue and finance shall consult  
38 the crime victim assistance board concerning the  
39 adoption of rules to implement this section. However,  
40 before a checkoff pursuant to this section shall be  
41 permitted, all liabilities on the books of the  
42 department of revenue and finance and accounts  
43 identified as owing under section 421.17 and the  
44 political contribution allowed under section 56.18  
45 shall be satisfied.

46 This section is subject to repeal under section  
47 422.12E.

48 Sec. 2. RETROACTIVE APPLICABILITY. This Act  
49 applies retroactively to January 1, 2001, for tax  
50 years beginning on or after that date and shall be

**H-1789**

**H-1789**

Page 2

1 eligible for placement on the individual income tax  
2 return form for the tax year beginning January 1,  
3 2001."

4 2. Title page, by striking lines 1 through 3 and  
5 inserting the following: "An Act reenacting the  
6 income tax checkoff for domestic abuse services and  
7 providing for the Act's retroactive applicability."

**By** MASCHER of Johnson**H-1789** FILED APRIL 30, 2001*o/o 5/7/01 (p.1951)*

HOUSE FILE 737

AN ACT

PROVIDING AN IOWA INDIVIDUAL INCOME TAX CHECKOFF FOR DEPOSIT  
IN THE KEEP IOWA BEAUTIFUL FUND, MAKING AN APPROPRIATION, AND  
PROVIDING A RETROACTIVE APPLICABILITY DATE.

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

Section 1. NEW SECTION. 314.28 KEEP IOWA BEAUTIFUL FUND.

A keep Iowa beautiful fund is created in the office of the treasurer of state. 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 credited to the fund as provided in section 422.12A. 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.

Moneys in the fund are subject to appropriation by the general assembly annually for the purposes of educating and encouraging Iowans to take greater responsibility for improving their community environment and enhancing the beauty of the state through litter prevention, improving waste management and recycling efforts, and beautification projects.

The department may authorize payment of moneys appropriated from the fund to the department upon approval of an application from a private or public organization. The applicant shall submit a plan for litter prevention, improving waste management and recycling efforts, or a beautification project along with its application. The department shall

establish standards relating to the type of projects available for assistance.

Sec. 2. NEW SECTION. 422.12A INCOME TAX REFUND CHECKOFF FOR KEEP IOWA BEAUTIFUL FUND.

1. A person who files an individual or a joint income tax return with the department of revenue and finance under section 422.13 may designate one dollar or more to be paid to the keep Iowa beautiful fund as created in section 314.28. 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 keep Iowa beautiful fund, 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 to the keep Iowa beautiful fund under this section is irrevocable.

2. The director of revenue and finance shall draft the income tax form to allow the designation of contributions to the keep Iowa beautiful fund on the tax return. The department of revenue and finance, on or before January 31, shall certify the total amount designated on the tax return forms due in the preceding calendar year and shall report the amount to the treasurer of state. The treasurer of state shall credit the amount to the keep Iowa beautiful fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of revenue and finance and accounts identified as owing under section 421.17 and the political contribution allowed under section 56.18 shall be satisfied.

3. Moneys in the fund are subject to appropriation as provided in section 314.28.

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

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

Sec. 3. RETROACTIVE APPLICABILITY. This Act applies retroactively to January 1, 2001, for tax years beginning on or after that date.

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BRENT SIEGRIST  
Speaker of the House

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MARY E. KRAMER  
President of the Senate

I hereby certify that this bill originated in the House and is known as House File 737, Seventy-ninth General Assembly.

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MARGARET THOMSON  
Chief Clerk of the House

Approved May 22, 2001

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THOMAS J. VILSACK  
Governor