

Boettger  
Redfern  
Hammond

SSB 1212

Judiciary

Succeeded By

SENATE FILE SF/HF 498  
BY (PROPOSED COMMITTEE ON  
JUDICIARY BILL BY  
CHAIRPERSON MADDOX)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act relating to the limitation on income tax refund checkoffs  
2 and providing a retroactive applicability date.  
3 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 Sec 2. Section 422.12E, Code 2001, is amended to read as  
5 follows:

6 422.12E INCOME TAX RETURN CHECKOFFS LIMITED.

7 For tax years beginning on or after January 1, 1995 2001,  
8 there shall be allowed no more than three income tax return  
9 checkoffs on each income tax return. ~~When the same three~~  
10 ~~income tax return checkoffs have been provided on the income~~  
11 ~~tax return for three consecutive years, the checkoff for which~~  
12 ~~the least amount has been contributed in the aggregate for~~  
13 ~~the first two tax years and through March 15 of the third tax~~  
14 ~~year, shall be repealed.~~ This section does not apply to the  
15 income tax return checkoff provided in section 56.18.

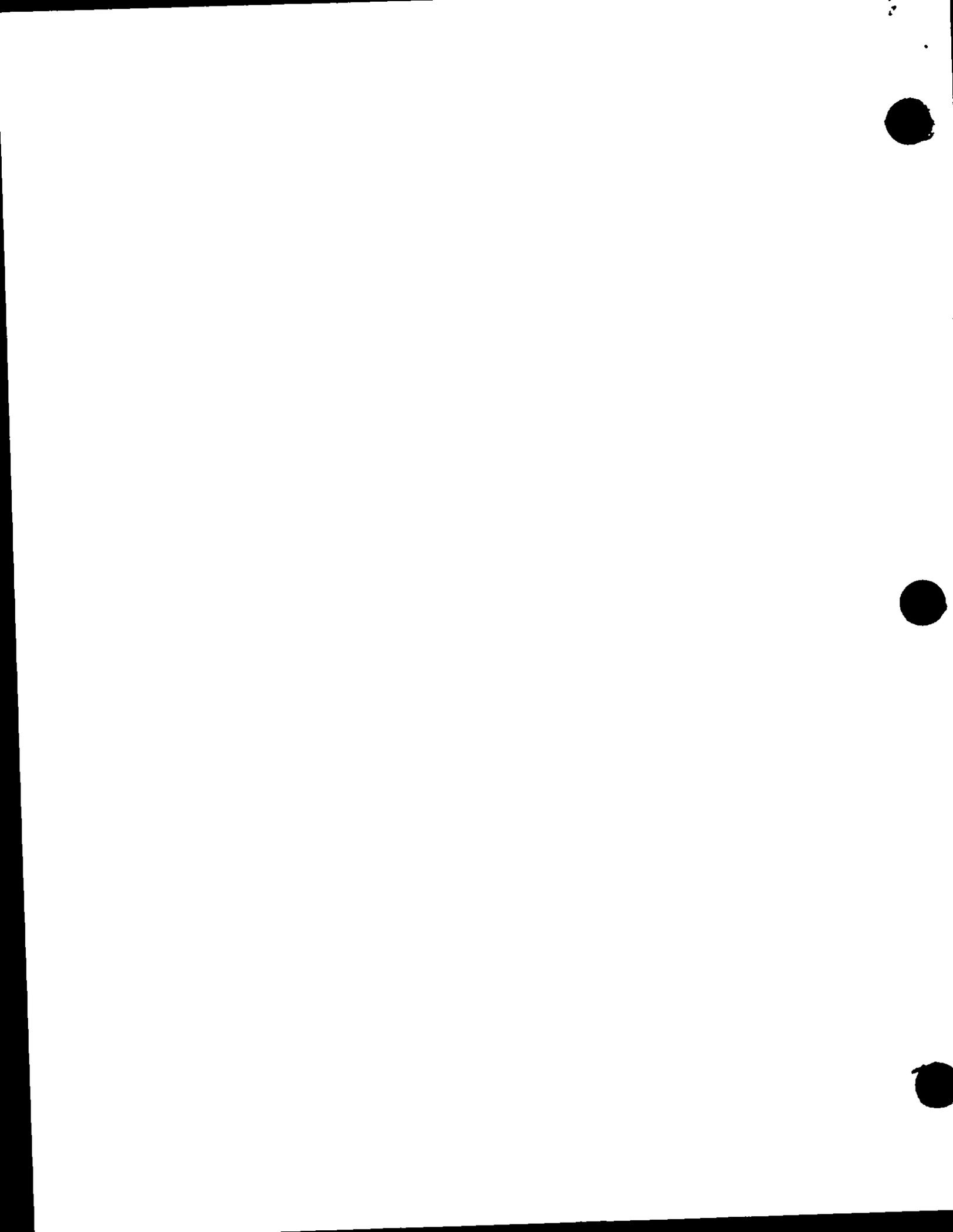
16 Sec. 3. RETROACTIVE APPLICABILITY. This Act applies  
17 retroactively to tax years beginning on or after January 1,  
18 2001. This Act applies to income tax checkoffs in sections  
19 236.15B, 422.12D, and 456A.16.

20 EXPLANATION

21 This bill removes the requirement relating to income tax  
22 checkoffs that the checkoff receiving the least amount of  
23 refund money over a three-year period shall be repealed. The  
24 bill applies to the income tax checkoff for domestic abuse  
25 services, which is reenacted, the income tax checkoff for the  
26 Iowa state fair foundation, and the income tax checkoff for  
27 the state fish and game protection fund.

28 The bill applies retroactively to tax years beginning on or  
29 after January 1, 2001.

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4/5/01 Rereferred To: Judiciary

FILED MAR 19 2001

SENATE FILE 498  
BY COMMITTEE ON JUDICIARY

(SUCCESSOR TO SSB 1212)

Passed Senate, Date \_\_\_\_\_ Passed House, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

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2 reenacting the income tax checkoff for domestic abuse  
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4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

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**SENATE FILE 498  
FISCAL NOTE**

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A fiscal note for **Senate File 498** is hereby submitted pursuant to Joint Rule 17. Data used in developing this fiscal note is available from the Legislative Fiscal Bureau to members of the Legislature upon request.

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Senate File 498 re-establishes the Domestic Abuse Income Tax Checkoff. The Bill applies retroactively to January 1, 2001.

**BACKGROUND**

The Domestic Abuse Income Tax Checkoff raised \$75,000 in FY 1999 and \$77,000 in FY 2000. This Checkoff will be eliminated from the tax year 2001 form in accordance with Section 422.12E, Code of Iowa, which requires the lowest-yielding checkoff to be dropped from the form after three years. In FY 2000, the Non-Game Wildlife Checkoff raised \$127,000 and the State Fair Checkoff raised \$92,000.

**FISCAL IMPACT**

Reinstating the Domestic Abuse Income Tax Checkoff will raise \$75,000 per year in donations, beginning in FY 2002. There is likely to be a minor substitution effect on the other two checkoffs as taxpayers choose instead to donate to Domestic Abuse.

**SOURCES**

Iowa Financial Accounting System (IFAS)  
Department of Revenue and Finance

(LSB 3188SV, JWR)

FILED APRIL 4, 2001

BY DENNIS PROUTY, FISCAL DIRECTOR