

Harper
Maddox
Rehberg

SSB-1256
Ways & Means

SENATE FILE _____
BY (PROPOSED COMMITTEE ON
WAYS AND MEANS BILL BY
CHAIRPERSON MCKIBBEN)

Passed Senate, Date _____ Passed House, 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 by HF 737

5/8/01

(P. 1588)

FILED APR 26 2001

WITHDRAWN

5/8/01

SENATE FILE **538**
BY COMMITTEE ON WAYS AND MEANS

(SUCCESSOR TO SSB 1256)

Passed Senate, Date _____ Passed House, Date _____

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

Approved _____

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S-3575

Page . 2

1 5. Title page, line 3, by striking the words "a
2 retroactive applicability date" and inserting the
3 following: "retroactive and other applicability
4 dates".

By MIKE CONNOLLY

S-3575 FILED APRIL 30, 2001

*W/D
5/8/01
(P. 1588)*