

MAR 9 2005
WAYS AND MEANS

HOUSE FILE 680
BY HUNTER

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 qualified Iowa zoos, making an appropriation, and providing
3 for the Act's implementation.

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

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HF 680

1 Section 1. NEW SECTION. 303.91 IOWA ZOO FUND.

2 1. An Iowa zoo 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 transferred to the fund as provided in section
7 422.12G. 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 2. Moneys in the fund that are authorized by the
11 department of cultural affairs for expenditure are
12 appropriated, and shall be used, to provide grants to
13 qualified zoos located in the state. To be qualified to
14 receive a grant from the Iowa zoo fund, a zoo must not be used
15 primarily as a research institution and must be accredited by
16 the American zoo and aquarium association.

17 3. The department may authorize payment of moneys from the
18 fund upon approval of an application from a private or public
19 organization that maintains and operates a zoo in the state.
20 The applicant shall show proof of accreditation by the
21 American zoo and aquarium association. The applicant shall
22 also indicate the annual attendance at the zoo in the calendar
23 year preceding the calendar year in which the application is
24 filed with the department.

25 4. Moneys distributed from the fund to qualified
26 applicants shall be prorated among the qualified applicants in
27 the proportion that annual attendance at each zoo that is the
28 subject of an application bears to the total annual attendance
29 at all zoos for which an application was received and approved
30 for funding.

31 5. The department shall establish rules relating to the
32 application process.

33 Sec. 2. NEW SECTION. 422.12G INCOME TAX REFUND CHECKOFF
34 FOR IOWA ZOO FUND.

35 1. A person who files an individual or a joint income tax

1 return with the department of revenue under section 422.13 may
2 designate one dollar or more to be paid to the Iowa zoo fund
3 as created in section 303.91. If the refund due on the return
4 or the payment remitted with the return is insufficient to pay
5 the additional amount designated by the taxpayer to the Iowa
6 zoo fund, the amount designated shall be reduced to the
7 remaining amount of refund or the remaining amount remitted
8 with the return. The designation of a contribution to the
9 Iowa zoo fund under this section is irrevocable.

10 2. The director of revenue shall draft the income tax form
11 to allow the designation of contributions to the Iowa zoo fund
12 on the tax return. The department of revenue, on or before
13 January 31, shall transfer the total amount designated on the
14 tax return forms due in the preceding calendar year to the
15 Iowa zoo fund. However, before a checkoff pursuant to this
16 section shall be permitted, all liabilities on the books of
17 the department of revenue and accounts identified as owing
18 under section 421.17 and the political contribution allowed
19 under section 68A.601 shall be satisfied.

20 3. The department of cultural affairs may authorize
21 payment of moneys from the Iowa zoo fund, in accordance with
22 section 303.91.

23 4. The department of revenue shall adopt rules to
24 administer this section.

25 5. This section is subject to repeal under section
26 422.12E.

27 Sec. 3. IMPLEMENTATION. The checkoff created in this Act
28 shall be eligible for placement on the individual income tax
29 return form beginning for the tax year beginning January 1,
30 2006.

31 **EXPLANATION**

32 This bill provides that taxpayers filing individual income
33 tax returns will be allowed to designate \$1 or more on the
34 return to be paid to the Iowa zoo fund. The bill creates the
35 Iowa zoo fund in the department of cultural affairs. The bill

1 requires the department of revenue to annually remit moneys
2 collected from the checkoff to the fund. Moneys in the fund
3 shall be used to provide grants to qualified zoos that submit
4 an application for funding. To be qualified, a zoo must be
5 located in the state, not used primarily for research
6 activities, and accredited by the American zoo and aquarium
7 association.

8 The bill provides that the checkoff is eligible for
9 placement on the individual income tax return form beginning
10 for the tax year beginning January 1, 2006.

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