

SECOND REGULAR SESSION

HOUSE BILL NO. 1290

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVES PORTWOOD (Sponsor), LeVOTA, STEFANICK, SUTHERLAND, RUPP, PRATT, DAVIS (122), GEORGE, COOPER (120), DEMPSEY, NIEVES, HUNTER, SMITH (14), McKENNA, WAGNER, WRIGHT, ICET, SMITH (118), YATES, MAYER, BAKER, WASSON, RIBACK WILSON (25), DAUS, SPRENG, JOHNSON (47), SHOEMAKER, HILGEMANN, LEMBKE, KINGERY, SALVA AND JOLLY (Co-sponsors).

Read 1st time January 28, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3857L.011

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to contributions to certain nonprofit organizations.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Chapter 143, RSMo, is amended by adding thereto one new section, to be known as section 143.1015, to read as follows:

143.1015. 1. For all tax years beginning on or after January 1, 2004, each individual or corporation entitled to a tax refund in an amount sufficient to make an irrevocable designation under this section may designate that an amount not less than one dollar but not more than two hundred dollars, on a single or a combined return, of the refund due be credited to the American Cancer Society Heartland Division, Inc., fund, the ALS Lou Gehrig's Disease fund, the American Lung Association of Missouri fund, or the Gateway Area chapter of the National Multiple Sclerosis Society fund established in this section. The contribution designations authorized by this section shall be clearly and unambiguously printed on the first page of each income tax return form provided by this state, and there shall be printed an additional two blank contribution designation boxes to provide space for future listings of additional qualified organizations. Any organization desiring to be listed on the income tax return form under this section shall be a 501(c)(3) organization as defined by the Internal Revenue Code of 1986, as amended, and shall submit to the director of revenue an application fee of one thousand dollars, and the fee shall be deposited in the designated fund. If any individual or corporation which is not entitled to a tax refund in an amount sufficient to make a designation under this section

17 wishes to make an irrevocable contribution to the funds established in this section, such
18 individual or corporation may, by separate check, draft, or other negotiable instrument,
19 send in with the payment of taxes, or may send in separately, that amount, clearly
20 designated for which funds the individual or corporation wishes to contribute, and the
21 department of revenue shall forward such amount to the state treasurer for deposit to the
22 designated funds as provided in this section.

23 2. The director of revenue shall transfer at least monthly all contributions
24 designated by individuals under this section to the state treasurer for deposit to the
25 designated funds.

26 3. The director of revenue shall transfer at least monthly all contributions
27 designated by corporations under this section, less one percent of the amount in each fund
28 at the time of the transfer for the cost of collection and handling by the department of
29 revenue, to be deposited in the state's general revenue fund, to the state treasurer for
30 deposit to the designated funds.

31 4. A contribution designated under this section shall only be transferred and
32 deposited in the designated funds after all other claims against the refund from which such
33 contribution is to be made have been satisfied.

34 5. (1) There is hereby created in the state treasury the "American Cancer Society,
35 Heartland Division, Inc., Fund", which shall consist of money collected under this section.
36 The state treasurer shall be custodian of the fund and shall approve disbursements from
37 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

38 (2) There is hereby created in the state treasury the "ALS Lou Gehrig's Disease
39 Fund", which shall consist of money collected under this section. The state treasurer shall
40 be custodian of the fund and shall approve disbursements from the fund in accordance
41 with this section and sections 30.170 and 30.180, RSMo.

42 (3) There is hereby created in the state treasury the "American Lung Association
43 of Missouri Fund", which shall consist of money collected under this section. The state
44 treasurer shall be custodian of the fund and shall approve disbursements from the fund
45 in accordance with this section and sections 30.170 and 30.180, RSMo.

46 (4) There is hereby created in the state treasury the "Gateway Area Chapter of the
47 National Multiple Sclerosis Society Fund", which shall consist of money collected under
48 this section. The state treasurer shall be custodian of the fund and shall approve
49 disbursements from the fund in accordance with this section and sections 30.170 and
50 30.180, RSMo.

51 (5) Notwithstanding the provisions of section 33.080, RSMo, to the contrary, any
52 moneys remaining in the funds established in this section at the end of the biennium shall

53 **not revert to the credit of the general revenue fund.**

54 **(6) The state treasurer shall invest moneys in the funds established in this section**
55 **in the same manner as other funds are invested. Any interest and moneys earned on such**
56 **investments shall be credited to the funds.**

57 **6. The director of the department of revenue shall establish a procedure by which**
58 **the moneys deposited in the funds shall be distributed semiannually to the American**
59 **Cancer Society Heartland Division, Inc., the Amyotrophic Lateral Sclerosis Association,**
60 **and the American Lung Association of Missouri, and the Gateway Area Chapter of the**
61 **National Multiple Sclerosis Society, and is authorized to promulgate rules and regulations**
62 **necessary to administer and enforce this section. No rule or portion of a rule promulgated**
63 **pursuant to the authority of this section shall become effective unless it has been**
64 **promulgated pursuant to chapter 536, RSMo.**