HOUSE BILL NO. 1738

92ND GENERAL ASSEMBLY

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to contributions to certain nonprofit organizations with a health-related mission.

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
2 known as section 143.607, to read as follows:

143.607. 1. For all tax years beginning on or after January 1, 2004, each individual
2 **or corporation entitled to a tax refund in an amount sufficient to make an irrevocable**
3 **designation under this section may designate that an amount not less than one dollar but**
4 **not more than two hundred dollars, on a single or a combined return, of the refund due be**
5 **credited to the sickle cell anemia fund established in this section. The director of revenue**
6 **shall establish a method that allows the contribution designations authorized by this**
7 **section and any other section to be combined into one contribution designation box clearly**
8 **and unambiguously printed on the first page of each income tax return form provided by**
9 **this state. The method may allow for a separate instruction list for the tax return that lists**
10 **each authorized contribution designation. Any organization to be listed on the income tax**
11 **return form under this section shall have qualified as a 501(c)(3) organization as defined**
12 **by the Internal Revenue Code of 1986, as amended, for at least five years, shall have the**
13 **cure of sickle cell anemia as its primary purpose, and shall submit to the director of**
14 **revenue an application fee of one thousand dollars, and the fee shall be deposited in the**
15 **designated fund. If any individual or corporation which is not entitled to a tax refund in**
16 **an amount sufficient to make a designation under this section wishes to make an**
17 **irrevocable contribution to the fund established in this section, such individual or**
18 **corporation may, by separate check, draft, or other negotiable instrument, send in with the**

19   payment of taxes, or may send in separately, that amount, clearly designated for the fund,

20   and the department of revenue shall deposit such funds in the treasury to the credit of the

21   designated fund as provided in this section.

22   2.   Moneys accruing to and deposited in the designated fund shall not be part of

23   total state revenues as defined in sections 17 and 18, article X, Constitution of Missouri,

24   and the expenditure of such revenues shall not be an expense of state government under

25   section 20, article X, Constitution of Missouri.

26   3.   The director of revenue shall deposit at least monthly all contributions

27   designated by individuals under this section to the designated fund.

28   4.   The director of revenue shall deposit at least monthly all contributions

29   designated by corporations under this section, less one percent of the amount in each fund

30   at the time of the transfer for the cost of collection and handling by the department of

31   revenue, to be deposited in the state's general revenue fund, to the designated fund. The

32   amount transferred annually to the department of revenue for the cost of collection and

33   handling shall not exceed one hundred thousand dollars.

34   5.   A contribution designated under this section shall only be transferred and

35   deposited in the designated fund after all other claims against the refund from which such

36   contribution is to be made have been satisfied.

37   6.   There is hereby created in the state treasury the "Sickle Cell Anemia Fund",

38   which shall consist of money collected under this section. The state treasurer shall be

39   custodian of the fund and shall approve disbursements from the fund in accordance with

40   this section and sections 30.170 and 30.180, RSMo.

41   7.   All moneys collected, transferred, and disbursed under this section shall stand

42   appropriated, and any moneys remaining in the fund established in this section at the end

43   of the biennium shall not revert to the credit of the general revenue fund.

44   8.   The state treasurer shall invest moneys in the fund established in this section in

45   the same manner as other funds are invested. Any interest and moneys earned on such

46   investments shall be credited to the fund.

47   9.   The director of the department of revenue shall establish a procedure by which

48   the moneys deposited in the fund shall be distributed semiannually to organizations eligible

49   to receive contributions under this section.

50   10.   Any organization receiving moneys under this section shall expend such moneys

51   solely for the support of residents of this state.

52   11.   Any organization receiving funds under this section shall report to the director

53   of revenue annually, on forms prescribed by the director, detailing how the funds were

54   expended. The director shall compile such information and provide a report to the general

55 **assembly in each year such expenditures are made.**

56   **12. The director of revenue is authorized to promulgate rules and regulations**
57 **necessary to administer and enforce this section. Any rule or portion of a rule, as that term**
58 **is defined in section 536.010, RSMo, that is created under the authority delegated in this**
59 **section shall become effective only if it complies with and is subject to all of the provisions**
60 **of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter**
61 **536, RSMo, are nonseverable and if any of the powers vested with the general assembly**
62 **pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and**
63 **annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
64 **authority and any rule proposed or adopted after August 28, 2004, shall be invalid and**
65 **void.**