

SECOND REGULAR SESSION

HOUSE BILL NO. 1761

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE CUNNINGHAM (145).

Read 1st time April 29, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

4803L.011

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to contributions to the department of elementary and secondary education.

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 143.1021, to read as follows:

143.1021. 1. For each taxable year beginning on or after January 1, 2004, each individual or corporation entitled to a tax refund may designate that five dollars, ten dollars, or twenty-five dollars of the refund due be credited to the state public school fund. The director of revenue shall establish a method that allows the contribution designation authorized by this section to be combined with any other contribution designation authorized by law into one contribution designation box clearly and unambiguously printed on the first page of each income tax return form provided by this state. The method may allow for a separate instruction list for the tax return that lists each authorized contribution designation. If any individual or corporation which is not entitled to a tax refund wishes to make a contribution to the state public school fund, such individual or corporation may, by separate check, draft, or other negotiable instrument, send in with the payment of taxes, or may send in separately, that amount, clearly designated for the state public school fund, the individual or corporation wishes to contribute and the department of revenue shall forward such amount to the state treasurer for deposit to the state public school fund as provided in subsection 2 of this section.

2. The director of revenue shall transfer at least monthly all contributions designated by individuals or corporations pursuant to this section to the state treasurer for deposit to the state public school fund.

19 **3. No contribution made under this section shall be construed to be deductible**
20 **when computing an individual's Missouri adjusted gross income under chapter 143, RSMo.**

21 **4. No moneys received under this section shall be transferred to any school district**
22 **until the amount of contributions designated to the fund is equal to or exceeds one million**
23 **dollars.**

24 **5. Moneys transferred to school districts under this section shall be transferred to**
25 **the school district indicated on the state income tax return form, or to the school district**
26 **in which the taxpayer resides if the school district is not indicated on the income tax return**
27 **form, and shall not be distributed to school districts under section 163.031, RSMo.**

28 **6. The director of the department of elementary and secondary education is**
29 **authorized to promulgate rules and regulations necessary to administer and enforce this**
30 **section. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**
31 **that is created under the authority delegated in this section shall become effective only if**
32 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**
33 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**
34 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**
35 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
36 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
37 **adopted after August 28, 2004, shall be invalid and void.**