

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE SUBSTITUTE FOR
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1290

92ND GENERAL ASSEMBLY

3857S.11T

2004

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to contributions to certain nonprofit organizations with the cure of a chronic illness as its primary purpose.

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 143.605, to read as follows:

143.605. 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, the Muscular Dystrophy Association fund, the Arthritis Foundation fund, the American Diabetes Association Gateway Area fund, the American Heart Association fund, the March of Dimes fund, or the National Multiple Sclerosis Society fund established in this section. The director of revenue shall establish a method that allows the contribution designations authorized by this section and the contribution designation authorized in section 143.1020 to be combined into two contribution designation boxes 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 together with the designation provided in section 143.1020. Any organization to be listed on the income tax return form under this section shall have

17 qualified as a 501(c)(3) organization as defined by the Internal Revenue Code of 1986, as
18 amended, for at least five years, shall be a statewide organization, shall have the cure of a
19 chronic illness as its primary purpose, and shall submit to the director of revenue an
20 application fee of one thousand dollars, and the fee shall be deposited in the designated
21 fund. If any individual or corporation which is not entitled to a tax refund in an amount
22 sufficient to make a designation under this section wishes to make an irrevocable
23 contribution to the funds established in this section, such individual or corporation may,
24 by separate check, draft, or other negotiable instrument, send in with the payment of taxes,
25 or may send in separately, that amount, clearly designated for which funds the individual
26 or corporation wishes to contribute, and the department of revenue shall forward such
27 amount to the state treasurer for deposit to the designated funds as provided in this section.

28 2. Moneys accruing to and deposited in the designated funds shall not be part of
29 total state revenues as defined in sections 17 and 18, article X, Constitution of Missouri,
30 and the expenditure of such revenues shall not be an expense of state government under
31 section 20, article X, Constitution of Missouri.

32 3. The director of revenue shall transfer at least monthly all contributions
33 designated by individuals under this section to the state treasurer for deposit to the
34 designated funds.

35 4. The director of revenue shall transfer at least monthly all contributions
36 designated by corporations under this section, less one percent of the amount in each fund
37 at the time of the transfer for the cost of collection and handling by the department of
38 revenue, to be deposited in the state's general revenue fund, to the state treasurer for
39 deposit to the designated funds. The amount transferred annually to the department of
40 revenue for the cost of collection and handling shall not exceed one hundred thousand
41 dollars.

42 5. A contribution designated under this section shall only be transferred and
43 deposited in the designated funds after all other claims against the refund from which such
44 contribution is to be made have been satisfied.

45 6. (1) There is hereby created in the state treasury the "American Cancer Society,
46 Heartland Division, Inc., Fund", which shall consist of money collected under this section.
47 The state treasurer shall be custodian of the fund and shall approve disbursements from
48 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

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

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

57 **(4) There is hereby created in the state treasury the "Muscular Dystrophy**
58 **Association Fund", which shall consist of money collected under this section. The state**
59 **treasurer shall be custodian of the fund and shall approve disbursements from the fund**
60 **in accordance with this section and sections 30.170 and 30.180, RSMo.**

61 **(5) There is hereby created in the state treasury the "Arthritis Foundation Fund",**
62 **which shall consist of money collected under this section. The state treasurer shall be**
63 **custodian of the fund and shall approve disbursements from the fund in accordance with**
64 **this section and sections 30.170 and 30.180, RSMo.**

65 **(6) There is hereby created in the state treasury the "National Multiple Sclerosis**
66 **Society Fund", which shall consist of money collected under this section. The state**
67 **treasurer shall be custodian of the fund and shall approve disbursements from the fund**
68 **in accordance with this section and sections 30.170 and 30.180, RSMo.**

69 **(7) There is hereby created in the state treasury the "American Diabetes**
70 **Association Gateway Area Fund", which shall consist of money collected under this**
71 **section. The state treasurer shall be custodian of the fund and shall approve disbursements**
72 **from the fund in accordance with this section and sections 30.170 and 30.180, RSMo.**

73 **(8) There is hereby created in the state treasury the "American Heart Association**
74 **Fund", which shall consist of money collected under this section. The state treasurer shall**
75 **be custodian of the fund and shall approve disbursements from the fund in accordance**
76 **with this section and sections 30.170 and 30.180, RSMo.**

77 **(9) There is hereby created in the state treasury the "March of Dimes Fund", which**
78 **shall consist of money collected under this section. The state treasurer shall be custodian**
79 **of the fund and shall approve disbursements from the fund in accordance with this section**
80 **and sections 30.170 and 30.180, RSMo.**

81 **7. All moneys collected, transferred, and disbursed under this section shall stand**
82 **appropriated, and any moneys remaining in the funds established in this section at the end**
83 **of the biennium shall not revert to the credit of the general revenue fund.**

84 **8. The state treasurer shall invest moneys in the funds established in this section**
85 **in the same manner as other funds are invested. Any interest and moneys earned on such**
86 **investments shall be credited to the funds.**

87 **9. The director of the department of revenue shall establish a procedure by which**
88 **the moneys deposited in the funds shall be distributed semiannually to the American**

89 **Cancer Society Heartland Division, Inc., the Amyotrophic Lateral Sclerosis Association,**
90 **and the American Lung Association of Missouri, the Muscular Dystrophy Association, the**
91 **Arthritis Foundation, the American Diabetes Association Gateway Area, the National**
92 **Multiple Sclerosis Society, the American Heart Association, and the March of Dimes.**

93 **10. Any organization receiving moneys under this section shall expend such moneys**
94 **solely for the support of residents of this state.**

95 **11. Any organization receiving funds under this section shall report to the director**
96 **of revenue annually, on forms prescribed by the director, detailing how the funds were**
97 **expended. The director shall compile such information and provide a report to the general**
98 **assembly in each year such expenditures are made.**

99 **12. The director of revenue is authorized to promulgate rules and regulations**
100 **necessary to administer and enforce this section. Any rule or portion of a rule, as that term**
101 **is defined in section 536.010, RSMo, that is created under the authority delegated in this**
102 **section shall become effective only if it complies with and is subject to all of the provisions**
103 **of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter**
104 **536, RSMo, are nonseverable and if any of the powers vested with the general assembly**
105 **pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and**
106 **annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
107 **authority and any rule proposed or adopted after August 28, 2004, shall be invalid and**
108 **void.**

109 **13. If an organization that has the cure of sickle cell anemia as its primary purpose**
110 **is formed that meets the requirements of this section, such organization shall be included**
111 **on the income tax form in accordance with the provisions of this section and there shall be**
112 **created in the state treasury a fund with the name of the organization. The fund shall**
113 **consist of money collected under this section. The state treasurer shall be custodian of the**
114 **fund and shall approve disbursements from the fund in accordance with this section and**
115 **sections 30.170 and 30.180, RSMo.**