

HOUSE SUBSTITUTE
FOR
HOUSE COMMITTEE SUBSTITUTE
FOR
HOUSE BILL NO. 1290

1 AN ACT

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

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,
6 AS FOLLOWS:

7 Section A. Chapter 143, RSMo, is amended by adding thereto
8 one new section, to be known as section 143.605, to read as
9 follows:

10 143.605. 1. For all tax years beginning on or after
11 January 1, 2004, each individual or corporation entitled to a tax
12 refund in an amount sufficient to make an irrevocable designation
13 under this section may designate that an amount not less than one
14 dollar but not more than two hundred dollars, on a single or a
15 combined return, of the refund due be credited to the American
16 Cancer Society Heartland Division, Inc., fund, the ALS Lou
17 Gehrig's Disease fund, the American Lung Association of Missouri
18 fund, the Muscular Dystrophy Association fund, the Arthritis
19 Foundation fund, the Gateway Area Diabetes Association fund, the
20 American Heart Association fund, the March of Dimes fund, or the

1 National Multiple Sclerosis Society fund established in this
2 section. The director of revenue shall establish a method that
3 allows the contribution designations authorized by this section
4 and the contribution designation authorized in section 143.1020
5 to be combined into one contribution designation box clearly and
6 unambiguously printed on the first page of each income tax return
7 form provided by this state. The method may allow for a separate
8 instruction list for the tax return that lists each authorized
9 contribution designation together with the designation provided
10 in section 143.1020. Any organization to be listed on the income
11 tax return form under this section shall have qualified as a
12 501(c)(3) organization as defined by the Internal Revenue Code of
13 1986, as amended, for at least five years, shall have a health-
14 related mission, and shall submit to the director of revenue an
15 application fee of one thousand dollars, and the fee shall be
16 deposited in the designated fund. If any individual or
17 corporation which is not entitled to a tax refund in an amount
18 sufficient to make a designation under this section wishes to
19 make an irrevocable contribution to the funds established in this
20 section, such individual or corporation may, by separate check,
21 draft, or other negotiable instrument, send in with the payment
22 of taxes, or may send in separately, that amount, clearly
23 designated for which funds the individual or corporation wishes
24 to contribute, and the department of revenue shall forward such

1 amount to the state treasurer for deposit to the designated funds
2 as provided in this section.

3 2. Moneys accruing to and deposited in the designated funds
4 shall not be part of total state revenues as defined in sections
5 17 and 18, article X, Constitution of Missouri, and the
6 expenditure of such revenues shall not be an expense of state
7 government under section 20, article X, Constitution of Missouri.

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

11 4. The director of revenue shall transfer at least monthly
12 all contributions designated by corporations under this section,
13 less one percent of the amount in each fund at the time of the
14 transfer for the cost of collection and handling by the
15 department of revenue, to be deposited in the state's general
16 revenue fund, to the state treasurer for deposit to the
17 designated funds. The amount transferred annually to the
18 department of revenue for the cost of collection and handling
19 shall not exceed one hundred thousand dollars.

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

24 6. (1) There is hereby created in the state treasury the

1 "American Cancer Society, Heartland Division, Inc., Fund", which
2 shall consist of money collected under this section. The state
3 treasurer shall be custodian of the fund and shall approve
4 disbursements from the fund in accordance with this section and
5 sections 30.170 and 30.180, RSMo.

6 (2) There is hereby created in the state treasury the "ALS
7 Lou Gehrig's Disease Fund", which shall consist of money
8 collected under this section. The state treasurer shall be
9 custodian of the fund and shall approve disbursements from the
10 fund in accordance with this section and sections 30.170 and
11 30.180, RSMo.

12 (3) There is hereby created in the state treasury the
13 "American Lung Association of Missouri Fund", which shall consist
14 of money collected under this section. The state treasurer shall
15 be custodian of the fund and shall approve disbursements from the
16 fund in accordance with this section and sections 30.170 and
17 30.180, RSMo.

18 (4) There is hereby created in the state treasury the
19 "Muscular Dystrophy Association Fund", which shall consist of
20 money collected under this section. The state treasurer shall be
21 custodian of the fund and shall approve disbursements from the
22 fund in accordance with this section and sections 30.170 and
23 30.180, RSMo.

24 (5) There is hereby created in the state treasury the

1 "Arthritis Foundation Fund", which shall consist of money
2 collected under this section. The state treasurer shall be
3 custodian of the fund and shall approve disbursements from the
4 fund in accordance with this section and sections 30.170 and
5 30.180, RSMo.

6 (6) There is hereby created in the state treasury the
7 "National Multiple Sclerosis Society Fund", which shall consist
8 of money collected under this section. The state treasurer shall
9 be custodian of the fund and shall approve disbursements from the
10 fund in accordance with this section and sections 30.170 and
11 30.180, RSMo.

12 (7) There is hereby created in the state treasury the
13 "Gateway Area Diabetes Association Fund", which shall consist of
14 money collected under this section. The state treasurer shall be
15 custodian of the fund and shall approve disbursements from the
16 fund in accordance with this section and sections 30.170 and
17 30.180, RSMo.

18 (8) There is hereby created in the state treasury the
19 "American Heart Association Fund", which shall consist of money
20 collected under this section. The state treasurer shall be
21 custodian of the fund and shall approve disbursements from the
22 fund in accordance with this section and sections 30.170 and
23 30.180, RSMo.

24 (9) There is hereby created in the state treasury the

1 "March of Dimes Fund", which shall consist of money collected
2 under this section. The state treasurer shall be custodian of
3 the fund and shall approve disbursements from the fund in
4 accordance with this section and sections 30.170 and 30.180,
5 RSMo.

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

11 8. The state treasurer shall invest moneys in the funds
12 established in this section in the same manner as other funds are
13 invested. Any interest and moneys earned on such investments
14 shall be credited to the funds.

15 9. The director of the department of revenue shall
16 establish a procedure by which the moneys deposited in the funds
17 shall be distributed semiannually to the American Cancer Society
18 Heartland Division, Inc., the Amyotrophic Lateral Sclerosis
19 Association, and the American Lung Association of Missouri, the
20 Muscular Dystrophy Association, the Arthritis Foundation, the
21 Gateway Area Diabetes Association, the National Multiple
22 Sclerosis Society, the American Heart Association, and the March
23 of Dimes.

24 10. Any organization receiving moneys under this section

1 shall expend such moneys solely for the support of residents of
2 this state.

3 11. Any organization receiving funds under this section
4 shall report to the director of revenue annually, on forms
5 prescribed by the director, detailing how the funds were
6 expended. The director shall compile such information and
7 provide a report to the general assembly in each year such
8 expenditures are made.

9 12. The director of revenue is authorized to promulgate
10 rules and regulations necessary to administer and enforce this
11 section. Any rule or portion of a rule, as that term is defined
12 in section 536.010, RSMo, that is created under the authority
13 delegated in this section shall become effective only if it
14 complies with and is subject to all of the provisions of chapter
15 536, RSMo, and, if applicable, section 536.028, RSMo. This
16 section and chapter 536, RSMo, are nonseverable and if any of the
17 powers vested with the general assembly pursuant to chapter 536,
18 RSMo, to review, to delay the effective date, or to disapprove
19 and annul a rule are subsequently held unconstitutional, then the
20 grant of rulemaking authority and any rule proposed or adopted
21 after August 28, 2004, shall be invalid and void.