

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

AN ACT

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

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

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

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

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

1 to contribute, and the department of revenue shall forward such
2 amount to the state treasurer for deposit to the designated funds
3 as provided in this section.

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

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

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

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

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

7 (2) There is hereby created in the state treasury the "ALS
8 Lou Gehrig's Disease Fund", which shall consist of money
9 collected under this section. The state treasurer shall be
10 custodian of the fund and shall approve disbursements from the
11 fund in accordance with this section and sections 30.170 and
12 30.180, RSMo.

13 (3) There is hereby created in the state treasury the
14 "American Lung Association of Missouri Fund", which shall consist
15 of money collected under this section. The state treasurer shall
16 be custodian of the fund and shall approve disbursements from the
17 fund in accordance with this section and sections 30.170 and
18 30.180, RSMo.

19 (4) There is hereby created in the state treasury the
20 "Muscular Dystrophy Association Fund", which shall consist of
21 money collected under this section. The state treasurer shall be
22 custodian of the fund and shall approve disbursements from the
23 fund in accordance with this section and sections 30.170 and
24 30.180, RSMo.

1 (5) There is hereby created in the state treasury the
2 "Arthritis Foundation Fund", which shall consist of money
3 collected under this section. The state treasurer shall be
4 custodian of the fund and shall approve disbursements from the
5 fund in accordance with this section and sections 30.170 and
6 30.180, RSMo.

7 (6) There is hereby created in the state treasury the
8 "National Multiple Sclerosis Society Fund", which shall consist
9 of money collected under this section. The state treasurer shall
10 be custodian of the fund and shall approve disbursements from the
11 fund in accordance with this section and sections 30.170 and
12 30.180, RSMo.

13 (7) There is hereby created in the state treasury the
14 "Gateway Area Diabetes Association Fund", which shall consist of
15 money collected under this section. The state treasurer shall be
16 custodian of the fund and shall approve disbursements from the
17 fund in accordance with this section and sections 30.170 and
18 30.180, RSMo.

19 (8) There is hereby created in the state treasury the
20 "American Heart Association Fund", which shall consist of money
21 collected under this section. The state treasurer shall be
22 custodian of the fund and shall approve disbursements from the
23 fund in accordance with this section and sections 30.170 and
24 30.180, RSMo.

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

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

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

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

1 10. Any organization receiving moneys under this section
2 shall expend such moneys solely for the support of residents of
3 this state.

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

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