

SECOND REGULAR SESSION
SENATE COMMITTEE SUBSTITUTE FOR
HOUSE SUBSTITUTE FOR
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HOUSE BILL NO. 1290

92ND GENERAL ASSEMBLY

Reported from the Committee on Ways and Means, April 7, 2004, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

3857S.11C

TERRY L. SPIELER, Secretary.

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,
2 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
2 individual or corporation entitled to a tax refund in an amount sufficient to
3 make an irrevocable designation under this section may designate that an
4 amount not less than one dollar but not more than two hundred dollars, on
5 a single or a combined return, of the refund due be credited to the American
6 Cancer Society Heartland Division, Inc., fund, the ALS Lou Gehrig's Disease
7 fund, the American Lung Association of Missouri fund, the Muscular
8 Dystrophy Association fund, the Arthritis Foundation fund, the American
9 Diabetes Association Gateway Area fund, the American Heart Association
10 fund, the March of Dimes fund, or the National Multiple Sclerosis Society
11 fund established in this section. The director of revenue shall establish a
12 method that allows the contribution designations authorized by this section
13 and the contribution designation authorized in section 143.1020 to be
14 combined into two contribution designation boxes clearly and unambiguously
15 printed on the first page of each income tax return form provided by this
16 state. The method may allow for a separate instruction list for the tax return
17 that lists each authorized contribution designation together with the**

18 designation provided in section 143.1020. Any organization to be listed on the
19 income tax return form under this section shall have qualified as a 501(c)(3)
20 organization as defined by the Internal Revenue Code of 1986, as amended,
21 for at least five years, shall be a statewide organization, shall have the cure
22 of a chronic illness as its primary purpose, and shall submit to the director
23 of revenue an application fee of one thousand dollars, and the fee shall be
24 deposited in the designated fund. If any individual or corporation which is
25 not entitled to a tax refund in an amount sufficient to make a designation
26 under this section wishes to make an irrevocable contribution to the funds
27 established in this section, such individual or corporation may, by separate
28 check, draft, or other negotiable instrument, send in with the payment of
29 taxes, or may send in separately, that amount, clearly designated for which
30 funds the individual or corporation wishes to contribute, and the department
31 of revenue shall forward such amount to the state treasurer for deposit to the
32 designated funds as provided in this section.

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

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

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

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

53 6. (1) There is hereby created in the state treasury the "American
54 Cancer Society, Heartland Division, Inc., Fund", which shall consist of money

55 collected under this section. The state treasurer shall be custodian of the
56 fund and shall approve disbursements from the fund in accordance with this
57 section and sections 30.170 and 30.180, RSMo.

58 (2) There is hereby created in the state treasury the "ALS Lou Gehrig's
59 Disease Fund", which shall consist of money collected under this section. The
60 state treasurer shall be custodian of the fund and shall approve
61 disbursements from the fund in accordance with this section and sections
62 30.170 and 30.180, RSMo.

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

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

73 (5) There is hereby created in the state treasury the "Arthritis
74 Foundation Fund", which shall consist of money collected under this
75 section. The state treasurer shall be custodian of the fund and shall approve
76 disbursements from the fund in accordance with this section and sections
77 30.170 and 30.180, RSMo.

78 (6) There is hereby created in the state treasury the "National Multiple
79 Sclerosis Society Fund", which shall consist of money collected under this
80 section. The state treasurer shall be custodian of the fund and shall approve
81 disbursements from the fund in accordance with this section and sections
82 30.170 and 30.180, RSMo.

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

88 (8) There is hereby created in the state treasury the "American Heart
89 Association Fund", which shall consist of money collected under this
90 section. The state treasurer shall be custodian of the fund and shall approve
91 disbursements from the fund in accordance with this section and sections

92 **30.170 and 30.180, RSMo.**

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

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

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

105 **9. The director of the department of revenue shall establish a**
106 **procedure by which the moneys deposited in the funds shall be distributed**
107 **semiannually to the American Cancer Society Heartland Division, Inc., the**
108 **Amyotrophic Lateral Sclerosis Association, and the American Lung**
109 **Association of Missouri, the Muscular Dystrophy Association, the Arthritis**
110 **Foundation, the American Diabetes Association Gateway Area, the National**
111 **Multiple Sclerosis Society, the American Heart Association, and the March of**
112 **Dimes.**

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

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

120 **12. The director of revenue is authorized to promulgate rules and**
121 **regulations necessary to administer and enforce this section. Any rule or**
122 **portion of a rule, as that term is defined in section 536.010, RSMo, that is**
123 **created under the authority delegated in this section shall become effective**
124 **only if it complies with and is subject to all of the provisions of chapter 536,**
125 **RSMo, and, if applicable, section 536.028, RSMo. This section and chapter 536,**
126 **RSMo, are nonseverable and if any of the powers vested with the general**
127 **assembly pursuant to chapter 536, RSMo, to review, to delay the effective**
128 **date, or to disapprove and annul a rule are subsequently held**

129 **unconstitutional, then the grant of rulemaking authority and any rule**
130 **proposed or adopted after August 28, 2004, shall be invalid and void.**

131 **13. If an organization that has the cure of sickle cell anemia as its**
132 **primary purpose is formed that meets the requirements of this section, such**
133 **organization shall be included on the income tax form in accordance with the**
134 **provisions of this section and there shall be created in the state treasury a**
135 **fund with the name of the organization. The fund shall consist of money**
136 **collected under this section. The state treasurer shall be custodian of the**
137 **fund and shall approve disbursements from the fund in accordance with this**
138 **section and sections 30.170 and 30.180, RSMo.**

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