

FIRST REGULAR SESSION

HOUSE BILL NO. 181

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE JACKSON.

Read 1st time January 6, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0628L.02I

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to a tax refund designation for law enforcement.

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
2 known as section 143.1007, to read as follows:

**143.1007. 1. For all tax years beginning on or after January 1, 2005, each
2 individual or corporation entitled to a tax refund in an amount sufficient to make a
3 designation under this section may designate that at least one dollar, on a single or a
4 combined return, of the refund due be credited to the airborne law enforcement fund
5 established in this section. The director of revenue shall establish a method that allows the
6 contribution designation authorized by this section and sections 143.1005, 143.1020, and
7 143.1025 to be clearly and unambiguously printed on each income tax return form
8 provided by this state. The method may allow for a separate instruction list for the tax
9 return that lists each authorized contribution designation. If any individual or corporation
10 which is not entitled to a tax refund in an amount sufficient to make a designation under
11 this section wishes to make a contribution to the fund, such individual or corporation may,
12 by separate check, draft, or other negotiable instrument, send in with the payment of taxes,
13 or may send in separately, that amount, clearly designated for the airborne law
14 enforcement fund, and the department of revenue shall forward such amount to the state
15 treasurer for deposit to the fund as provided in this section.**

16 **2. Moneys accruing to and deposited in the airborne law enforcement fund shall**

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

17 not be part of total state revenues as defined in sections 17 and 18, article X, Constitution
18 of Missouri, and the expenditure of such revenues shall not be an expense of state
19 government under section 20, article X, Constitution of Missouri.

20 **3. The director of revenue shall transfer at least monthly all contributions**
21 **designated by individuals under this section to the state treasurer for deposit to the**
22 **airborne law enforcement fund.**

23 **4. The director of revenue shall transfer at least monthly all contributions**
24 **designated by corporations under this section, less one percent of the amount in the**
25 **airborne law enforcement fund at the time of the transfer for the cost of collection and**
26 **handling by the department of revenue, to be deposited in the state's general revenue fund,**
27 **to the state treasurer for deposit to the airborne law enforcement fund.**

28 **5. A contribution designated under this section shall only be transferred and**
29 **deposited in the airborne law enforcement fund after all other claims against the refund**
30 **from which such contribution is to be made have been satisfied.**

31 **6. There is hereby created in the state treasury the "Airborne Law Enforcement**
32 **Fund", which shall consist of moneys collected under this section. The state treasurer shall**
33 **be custodian of the fund and shall approve disbursements from the fund in accordance**
34 **with this section and sections 30.170 and 30.180, RSMo.**

35 **7. All moneys collected, transferred, and disbursed under this section shall be**
36 **appropriated solely for the purpose of supporting law enforcement efforts using aircraft**
37 **and other airborne technology by the state, and any moneys remaining in the fund**
38 **established in this section at the end of the biennium shall not revert to the credit of the**
39 **general revenue fund.**

40 **8. The state treasurer shall invest moneys in the airborne law enforcement fund in**
41 **the same manner as other funds are invested. Any interest and moneys earned on such**
42 **investments shall be credited to the fund.**

43 **9. The director of the department of revenue shall establish a procedure by which**
44 **the moneys deposited in the funds shall be distributed semiannually to the Metro Air**
45 **Support Unit, which shall expend such moneys solely for the support of airborne law**
46 **enforcement of this state. The organization shall report to the director of revenue**
47 **annually, on forms prescribed by the director, detailing how the funds were expended. The**
48 **director shall compile such information and provide a report to the general assembly in**
49 **each year such expenditures are made.**

50 **10. The director of revenue may promulgate rules to implement the provisions of**
51 **this section.**

52 **11. Any rule or portion of a rule, as that term is defined in section 536.010, RSMo,**

53 **that is created under the authority delegated in this section shall become effective only if**
54 **it complies with and is subject to all of the provisions of chapter 536, RSMo, and, if**
55 **applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are nonseverable**
56 **and if any of the powers vested with the general assembly pursuant to chapter 536, RSMo,**
57 **to review, to delay the effective date, or to disapprove and annul a rule are subsequently**
58 **held unconstitutional, then the grant of rulemaking authority and any rule proposed or**
59 **adopted after August 28, 2005, shall be invalid and void.**