

HB 2176 -- State Authority and Federal Tax Fund Act

Sponsor: Guest

This bill establishes the State Authority and Federal Tax Fund Act and reasserts the state's authority under the Tenth Amendment to the United States Constitution. In its main provisions, the bill:

- (1) Requires all federal tax moneys collected by the state on behalf of the federal government to be deposited into the newly created Federal Tax Fund;
- (2) Requires any person liable for any federal excise, income, or consumer tax to remit the tax when due to the Director of the Department of Revenue for deposit into the fund along with his or her federal taxpayer number;
- (3) Requires the State Treasurer to disburse funds on a quarterly basis from the fund, less any interest accrued, to the respective appropriate federal recipients and requires the department director to provide the name, identification number, and date of each taxpayer's payment to the federal Internal Revenue Service;
- (4) Requires the General Assembly, by a simple majority vote in both houses, to determine how the moneys transferred to the General Revenue Fund from the Federal Tax Fund, including accrued interest, will be used for the benefit of Missourians;
- (5) Allows the State Treasurer by concurrent resolution of the General Assembly to withhold all or part of the quarterly disbursements when the federal government denies matching funds or grants, imposes, or mandates any other financial sanctions, penalties, or withholding of funds effecting a financial cost to the state; and
- (6) Allows Missouri officers, judges, and state employees to have standing to bring suit to enforce the provisions of the bill.

The bill contains an emergency clause.