

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 35

97TH GENERAL ASSEMBLY
2013

0166L.01T

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to the designation of tax refunds to certain funds.

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
2 section, to be known as section 143.1026, to read as follows:

143.1026. 1. This section shall be known and may be cited as
2 "Sahara's Law".

3 2. For all taxable years beginning on or after January 1, 2013,
4 each individual or corporation entitled to a tax refund in an amount
5 sufficient to make a designation under this section may designate that
6 one dollar or any amount in excess of one dollar on a single return, and
7 two dollars or any amount in excess of two dollars on a combined
8 return, of the refund due be credited to the pediatric cancer research
9 trust fund. If any individual or corporation that is not entitled to a tax
10 refund in an amount sufficient to make a designation under this section
11 wishes to make a contribution to the fund, such individual or
12 corporation may, by separate check, draft, or other negotiable
13 instrument, send in with the payment of taxes, or may send in
14 separately, that amount the individual or corporation wishes to
15 contribute. Such amounts shall be clearly designated for the fund.

16 3. There is hereby created in the state treasury the "Pediatric
17 Cancer Research Trust Fund", which shall consist of money collected
18 under this section. The state treasurer shall be custodian of the fund.
19 In accordance with sections 30.170 and 30.180, the state treasurer may
20 approve disbursements. The fund shall be a dedicated fund and, upon
21 appropriation, money in the fund shall be used solely for the

22 administration of this section. Notwithstanding the provisions of section
23 33.080 to the contrary, any moneys remaining in the fund at the end of
24 the biennium shall not revert to the credit of the general revenue
25 fund. The state treasurer shall invest moneys in the fund in the same
26 manner as other funds are invested. Any interest and moneys earned on
27 such investments shall be credited to the fund. All moneys credited to
28 the trust fund shall be considered nonstate funds under section 15,
29 article IV, Constitution of Missouri. The treasurer shall distribute all
30 moneys deposited in the fund at times the treasurer deems appropriate
31 to CureSearch for children's cancer.

32 4. The director of revenue shall deposit at least monthly all
33 contributions designated by individuals under this section to the state
34 treasurer for deposit to the fund. The director of revenue shall deposit
35 at least monthly all contributions designated by the corporations under
36 this section, less an amount sufficient to cover the costs of collection and
37 handling by the department of revenue, to the state treasury for deposit
38 to the fund. A contribution designated under this section shall only be
39 deposited in the fund after all other claims against the refund from
40 which such contribution is to be made have been satisfied.

41 5. Under section 23.253 of the Missouri sunset act:

42 (1) The provisions of the new program authorized under this
43 section shall automatically sunset on December thirty-first six years
44 after August 28, 2013, unless reauthorized by an act of the general
45 assembly; and

46 (2) If such program is reauthorized, the program authorized
47 under this section shall automatically sunset on December thirty-first
48 twelve years after the effective date of the reauthorization of this
49 section; and

50 (3) This section shall terminate on September first of the calendar
51 year immediately following the calendar year in which the program
52 authorized under this section is sunset. The termination of the program
53 as described in this subsection shall not be construed to preclude any
54 taxpayer who claims any benefit under any program that is sunset under
55 this subsection from claiming such benefit for all allowable activities
56 related to such claim that were completed before the program was
57 sunset, or to eliminate any responsibility of the administering agency to
58 verify the continued eligibility of projects receiving tax credits and to

59 **enforce other requirements of law that applied before the program was**
60 **sunset.**

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