

SECOND REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 1710
97TH GENERAL ASSEMBLY

5822H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to refund donations to the Missouri national guard foundation trust fund.

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 143.1027, to read as follows:

143.1027. 1. For all taxable years beginning on or after January 1, 2014, 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 one dollar or any amount in excess of one**
4 **dollar on a single return, and two dollars or any amount in excess of two dollars on a**
5 **combined return, of the refund due be credited to the Missouri national guard foundation**
6 **trust fund. If any individual or corporation that is not entitled to a tax refund in an**
7 **amount sufficient to make a designation under this section wishes to make a contribution**
8 **to the fund, such individual or corporation may, by separate check, draft, or other**
9 **negotiable instrument, send in with the payment of taxes, or may send in separately, that**
10 **amount the individual or corporation wishes to contribute. Such amounts shall be clearly**
11 **designated for the fund.**

12 **2. There is hereby created in the state treasury the "Missouri National Guard**
13 **Foundation Trust Fund", which shall consist of money collected under this section. The**
14 **state treasurer shall be custodian of the fund. In accordance with sections 30.170 and**
15 **30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund**
16 **and, upon appropriation, money in the fund shall be used solely for the administration of**
17 **this section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys**
18 **remaining in the fund at the end of the biennium shall not revert to the credit of the**

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.

19 general revenue fund. The state treasurer shall invest moneys in the fund in the same
20 manner as other funds are invested. Any interest and moneys earned on such investments
21 shall be credited to the fund. The treasurer shall distribute all moneys deposited in the
22 fund at least monthly to the Missouri National Guard Foundation.

23 3. The director of revenue shall deposit at least monthly all contributions
24 designated by individuals under this section to the state treasurer for deposit to the fund.
25 The director of revenue shall deposit at least monthly all contributions designated by the
26 corporations under this section, less an amount sufficient to cover the costs of collection
27 and handling by the department of revenue, to the state treasury for deposit to the fund.
28 A contribution designated under this section shall only be deposited in the fund after all
29 other claims against the refund from which such contribution is to be made have been
30 satisfied.

31 4. Under section 23.253 of the Missouri sunset act:

32 (1) The provisions of the new program authorized under this section shall
33 automatically sunset on December thirty-first six years after August 28, 2014, unless
34 reauthorized by an act of the general assembly; and

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

38 (3) This section shall terminate on September first of the calendar year immediately
39 following the calendar year in which the program authorized under this section is sunset.

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