This bill authorizes, for all years beginning on or after January 1, 2014, each individual or corporation that is entitled to a tax refund to designate a portion or all of the refund amount due to the newly created Missouri National Guard Foundation Fund. The minimum designation must be \$1 on a single return and \$2 on a combined return. If an individual or corporation is not entitled to a tax refund, a contribution can be sent by a separate check or draft designated for the fund. Moneys collected under these provisions must be used solely, upon appropriation, for the administration of the Missouri National Guard Foundation.

The provisions of the bill will expire December 31, 2020.