

SECOND REGULAR SESSION  
[P E R F E C T E D]  
SENATE COMMITTEE SUBSTITUTE FOR  
**SENATE BILL NO. 1060**  
93RD GENERAL ASSEMBLY

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Reported from the Committee on Ways and Means, March 15, 2006, with recommendation that the Senate Committee Substitute do pass and be placed on the Consent Calendar.

Senate Committee Substitute adopted March 28, 2006.

Taken up March 28, 2006. Read 3rd time and placed upon its final passage; bill passed.

TERRY L. SPIELER, Secretary.

5035S.03P

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**AN ACT**

To repeal sections 143.1004 and 143.1005, RSMo, and to enact in lieu thereof two new sections relating to contribution designations for certain funds on state income tax return forms.

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*Be it enacted by the General Assembly of the State of Missouri, as follows:*

Section A. Sections 143.1004 and 143.1005, RSMo, are repealed and two  
2 new sections enacted in lieu thereof, to be known as sections 143.1004 and  
3 143.1005, to read as follows:

143.1004. 1. In each taxable year beginning on or after January 1, 2005,  
2 each individual or corporation entitled to a tax refund in an amount sufficient to  
3 make a designation under this section may designate that one dollar or any  
4 amount in excess of one dollar on a single return, and two dollars or any amount  
5 in excess of two dollars on a combined return, of the refund due be credited to the  
6 Missouri military family relief fund. **The contribution designation**  
7 **authorized by this section shall be clearly and unambiguously printed**  
8 **on the first page of each income tax return form provided by this state.**  
9 If any individual or corporation that is not entitled to a tax refund in an amount  
10 sufficient to make a designation under this section wishes to make a contribution  
11 to the Missouri military family relief fund, such individual or corporation may,  
12 by separate check, draft, or other negotiable instrument, send in with the

**EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.**

13 payment of taxes, or may send in separately, that amount, clearly designated for  
14 the Missouri military family relief fund, the individual or corporation wishes to  
15 contribute. The department of revenue shall deposit such amount to the Missouri  
16 military family relief fund as provided in subsection 2 of this section.

17         2. The director of revenue shall deposit at least monthly all contributions  
18 designated by individuals under this section to the state treasurer for deposit to  
19 the Missouri military family relief fund. The fund shall be administered by a  
20 command sergeants major of the Missouri national guard, a command sergeants  
21 major of a reserve component or its equivalent, and a representative of the  
22 Missouri veterans commission.

23         3. The director of revenue shall deposit at least monthly all contributions  
24 designated by the corporations under this section, less an amount sufficient to  
25 cover the cost of collection, handling, and administration by the department of  
26 revenue during fiscal year 2006, to the Missouri military family relief fund, not  
27 to exceed seventy thousand dollars.

28         4. A contribution designated under this section shall only be deposited in  
29 the Missouri military family relief fund after all other claims against the refund  
30 from which such contribution is to be made have been satisfied.

31         5. Moneys deposited in the Missouri military family relief fund shall be  
32 distributed by the adjutant general in accordance with the provisions of sections  
33 41.216 and 41.218, RSMo.

34         6. The state treasurer shall invest moneys in the fund in the same  
35 manner as other funds are invested. Any interest and moneys earned on such  
36 investments shall be credited to the fund.

37         7. Pursuant to section 23.253, RSMo, of the Missouri sunset act:

38         (1) The provisions of the new program authorized under this section shall  
39 automatically sunset six years after August 28, 2005, unless reauthorized by an  
40 act of the general assembly; and

41         (2) If such program is reauthorized, the program authorized under this  
42 section shall automatically sunset twelve years after the effective date of the  
43 reauthorization of this section; and

44         (3) This section shall terminate on December thirty-first of the calendar  
45 year immediately following the calendar year in which the program authorized  
46 under this section is sunset.

143.1005. 1. For all tax years beginning on or after January 1, 2004, each  
2 individual or corporation entitled to a tax refund in an amount sufficient to make

3 an irrevocable designation under this section may designate that an amount not  
4 less than one dollar but not more than two hundred dollars, on a single or a  
5 combined return, of the refund due be credited to the American Cancer Society,  
6 Heartland Division, Inc., fund, the ALS Lou Gehrig's Disease fund, the American  
7 Lung Association of Missouri fund, the Muscular Dystrophy Association fund, the  
8 Arthritis Foundation fund, the American Diabetes Association Gateway Area  
9 fund, the American Heart Association fund, the March of Dimes fund, or the  
10 National Multiple Sclerosis Society fund established in this section. The director  
11 of revenue shall establish a method that allows the contribution designations  
12 authorized by this section [and the contribution designation authorized in section  
13 143.1020] to be combined into two contribution designation boxes clearly and  
14 unambiguously printed on the first page of each income tax return form provided  
15 by this state. The method may allow for a separate instruction list for the tax  
16 return that lists each authorized contribution designation together with the  
17 designation provided in section 143.1020. Any organization to be listed on the  
18 income tax return form under this section shall have qualified as a 501(c)(3)  
19 organization as defined by the Internal Revenue Code of 1986, as amended, for  
20 at least five years, shall be a statewide organization, shall have the cure of a  
21 chronic illness as its primary purpose, and shall submit to the director of revenue  
22 an application fee of one thousand dollars, and the fee shall be deposited in the  
23 designated fund. If any individual or corporation which is not entitled to a tax  
24 refund in an amount sufficient to make a designation under this section wishes  
25 to make an irrevocable contribution to the funds established in this section, such  
26 individual or corporation may, by separate check, draft, or other negotiable  
27 instrument, send in with the payment of taxes, or may send in separately, that  
28 amount, clearly designated for which funds the individual or corporation wishes  
29 to contribute, and the department of revenue shall forward such amount to the  
30 state treasurer for deposit to the designated funds as provided in this section.

31         2. Moneys accruing to and deposited in the designated funds shall not be  
32 part of total state revenues as defined in sections 17 and 18, article X,  
33 Constitution of Missouri, and the expenditure of such revenues shall not be an  
34 expense of state government under section 20, article X, Constitution of Missouri.

35         3. The director of revenue shall transfer at least monthly all contributions  
36 designated by individuals under this section to the state treasurer for deposit to  
37 the designated funds.

38         4. The director of revenue shall transfer at least monthly all contributions

39 designated by corporations under this section, less one percent of the amount in  
40 each fund at the time of the transfer for the cost of collection and handling by the  
41 department of revenue, to be deposited in the state's general revenue fund, to the  
42 state treasurer for deposit to the designated funds. The amount transferred  
43 annually to the department of revenue for the cost of collection and handling  
44 shall not exceed one hundred thousand dollars.

45           5. A contribution designated under this section shall only be transferred  
46 and deposited in the designated funds after all other claims against the refund  
47 from which such contribution is to be made have been satisfied.

48           6. (1) There is hereby created in the state treasury the "American Cancer  
49 Society, Heartland Division, Inc., Fund", which shall consist of money collected  
50 under this section. The state treasurer shall be custodian of the fund and shall  
51 approve disbursements from the fund in accordance with this section and sections  
52 30.170 and 30.180, RSMo.

53           (2) There is hereby created in the state treasury the "ALS Lou Gehrig's  
54 Disease Fund", which shall consist of money collected under this section. The  
55 state treasurer shall be custodian of the fund and shall approve disbursements  
56 from the fund in accordance with this section and sections 30.170 and 30.180,  
57 RSMo.

58           (3) There is hereby created in the state treasury the "American Lung  
59 Association of Missouri Fund", which shall consist of money collected under this  
60 section. The state treasurer shall be custodian of the fund and shall approve  
61 disbursements from the fund in accordance with this section and sections 30.170  
62 and 30.180, RSMo.

63           (4) There is hereby created in the state treasury the "Muscular Dystrophy  
64 Association Fund", which shall consist of money collected under this section. The  
65 state treasurer shall be custodian of the fund and shall approve disbursements  
66 from the fund in accordance with this section and sections 30.170 and 30.180,  
67 RSMo.

68           (5) There is hereby created in the state treasury the "Arthritis Foundation  
69 Fund", which shall consist of money collected under this section. The state  
70 treasurer shall be custodian of the fund and shall approve disbursements from  
71 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

72           (6) There is hereby created in the state treasury the "National Multiple  
73 Sclerosis Society Fund", which shall consist of money collected under this  
74 section. The state treasurer shall be custodian of the fund and shall approve

75 disbursements from the fund in accordance with this section and sections 30.170  
76 and 30.180, RSMo.

77 (7) There is hereby created in the state treasury the "American Diabetes  
78 Association Gateway Area Fund", which shall consist of money collected under  
79 this section. The state treasurer shall be custodian of the fund and shall approve  
80 disbursements from the fund in accordance with this section and sections 30.170  
81 and 30.180, RSMo.

82 (8) There is hereby created in the state treasury the "American Heart  
83 Association Fund", which shall consist of money collected under this section. The  
84 state treasurer shall be custodian of the fund and shall approve disbursements  
85 from the fund in accordance with this section and sections 30.170 and 30.180,  
86 RSMo.

87 (9) There is hereby created in the state treasury the "March of Dimes  
88 Fund", which shall consist of money collected under this section. The state  
89 treasurer shall be custodian of the fund and shall approve disbursements from  
90 the fund in accordance with this section and sections 30.170 and 30.180, RSMo.

91 7. All moneys collected, transferred, and disbursed under this section  
92 shall stand appropriated, and any moneys remaining in the funds established in  
93 this section at the end of the biennium shall not revert to the credit of the general  
94 revenue fund.

95 8. The state treasurer shall invest moneys in the funds established in this  
96 section in the same manner as other funds are invested. Any interest and  
97 moneys earned on such investments shall be credited to the funds.

98 9. The director of the department of revenue shall establish a procedure  
99 by which the moneys deposited in the funds shall be distributed semiannually to  
100 the American Cancer Society, Heartland Division, Inc., the Amyotrophic Lateral  
101 Sclerosis Association, and the American Lung Association of Missouri, the  
102 Muscular Dystrophy Association, the Arthritis Foundation, the American  
103 Diabetes Association Gateway Area, the National Multiple Sclerosis Society, the  
104 American Heart Association, and the March of Dimes.

105 10. Any organization receiving moneys under this section shall expend  
106 such moneys solely for the support of residents of this state.

107 11. Any organization receiving funds under this section shall report to the  
108 director of revenue annually, on forms prescribed by the director, detailing how  
109 the funds were expended. The director shall compile such information and  
110 provide a report to the general assembly in each year such expenditures are

111 made.

112           12. The director of revenue is authorized to promulgate rules and  
113 regulations necessary to administer and enforce this section. Any rule or portion  
114 of a rule, as that term is defined in section 536.010, RSMo, that is created under  
115 the authority delegated in this section shall become effective only if it complies  
116 with and is subject to all of the provisions of chapter 536, RSMo, and, if  
117 applicable, section 536.028, RSMo. This section and chapter 536, RSMo, are  
118 nonseverable and if any of the powers vested with the general assembly pursuant  
119 to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and  
120 annul a rule are subsequently held unconstitutional, then the grant of  
121 rulemaking authority and any rule proposed or adopted after August 28, 2004,  
122 shall be invalid and void.

123           13. If an organization that has the cure of sickle cell anemia as its  
124 primary purpose is formed that meets the requirements of this section, such  
125 organization shall be included on the income tax form in accordance with the  
126 provisions of this section and there shall be created in the state treasury a fund  
127 with the name of the organization. The fund shall consist of money collected  
128 under this section. The state treasurer shall be custodian of the fund and shall  
129 approve disbursements from the fund in accordance with this section and sections  
130 30.170 and 30.180, RSMo.

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