

FIRST REGULAR SESSION  
[TRULY AGREED TO AND FINALLY PASSED]  
SENATE COMMITTEE SUBSTITUTE FOR  
HOUSE COMMITTEE SUBSTITUTE FOR

# HOUSE BILL NO. 631

## 96TH GENERAL ASSEMBLY

1685S.03T

2011

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### AN ACT

To amend chapter 143, RSMo, by adding thereto two new sections relating to designation of tax refunds to certain funds.

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

Section A. Chapter 143, RSMo, is amended by adding thereto two new sections, to be  
2 known as sections 143.1013 and 143.1017, to read as follows:

3 **143.1013. 1. For all taxable years beginning on or after January 1, 2011, each**  
4 **individual or corporation entitled to a tax refund in an amount sufficient to make a**  
5 **designation under this section may designate that one dollar or any amount in excess of one**  
6 **dollar on a single return, and two dollars or any amount in excess of two dollars on a**  
7 **combined return, of the refund due be credited to the American Red Cross trust fund. If**  
8 **any individual or corporation that is not entitled to a tax refund in an amount sufficient**  
9 **to make a designation under this section wishes to make a contribution to the fund, such**  
10 **individual or corporation may, by separate check, draft, or other negotiable instrument,**  
11 **send in with the payment of taxes, or may send in separately, that amount the individual**  
12 **or corporation wishes to contribute. Such amounts shall be clearly designated for the fund.**

13 **2. There is hereby created in the state treasury the "American Red Cross Trust**  
14 **Fund", which shall consist of money collected under this section. The state treasurer shall**  
15 **be custodian of the fund. In accordance with sections 30.170 and 30.180, the state**  
**treasurer may approve disbursements. The fund shall be a dedicated fund and, upon**  
**appropriation, money in the fund shall be used solely for the administration of this section.**

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.

16 Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining  
17 in the fund at the end of the biennium shall not revert to the credit of the general revenue  
18 fund. The state treasurer shall invest moneys in the fund in the same manner as other  
19 funds are invested. Any interest and moneys earned on such investments shall be credited  
20 to the fund. All moneys credited to the trust fund shall be considered nonstate funds under  
21 section 15, article IV, Constitution of Missouri. The treasurer shall distribute all moneys  
22 deposited in the fund at times the treasurer deems appropriate to the American Red Cross.

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 the effective date of this  
34 section unless 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.

143.1017. 1. For all taxable years beginning on or after January 1, 2011, 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 developmental disabilities waiting  
6 list equity trust fund. If any individual or corporation that is not entitled to a tax refund  
7 in an amount sufficient to make a designation under this section wishes to make a  
8 contribution to the fund, such individual or corporation may, by separate check, draft, or  
9 other negotiable instrument, send in with the payment of taxes, or may send in separately,  
10 that amount the individual or corporation wishes to contribute. Such amounts shall be  
11 clearly designated for the fund.

12           **2. There is hereby created in the state treasury the "Developmental Disabilities**  
13 **Waiting List Equity Trust Fund", which shall consist of money collected under this section.**  
14 **The 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 and for providing community services and support to people with**  
18 **developmental disabilities and such person's families who are on the developmental**  
19 **disabilities waiting list and are eligible for but not receiving services. Notwithstanding the**  
20 **provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end**  
21 **of the biennium shall not revert to the credit of the general revenue fund. The state**  
22 **treasurer shall invest moneys in the fund in the same manner as other funds are invested.**  
23 **Any interest and moneys earned on such investments shall be credited to the fund. All**  
24 **moneys credited to the trust fund shall be considered nonstate funds under section 15,**  
25 **article IV, Constitution of Missouri. The treasurer shall distribute all moneys deposited**  
26 **in the fund at times the treasurer deems appropriate to the department of mental health.**  
27 **The moneys in the developmental disabilities waiting list equity trust fund established in**  
28 **this subsection shall not be appropriated in lieu of general state revenues.**

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

37           **4. Under section 23.253 of the Missouri sunset act:**

38           **(1) The provisions of the new program authorized under this section shall**  
39 **automatically sunset on December thirty-first six years after the effective date of this**  
40 **section unless reauthorized by an act of the general assembly; and**

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

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

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