

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
SENATE BILL NO. 87
100TH GENERAL ASSEMBLY

0309H.03C

DANA RADEMAN MILLER, Chief Clerk

AN ACT

To repeal section 143.1026, RSMo, and to enact in lieu thereof three new sections relating to tax refund donations.

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

Section A. Section 143.1026, RSMo, is repealed and three new sections enacted in lieu thereof, to be known as sections 143.1026, 143.1028, and 143.1029, to read as follows:

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

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

3. There is hereby created in the state treasury the "Pediatric Cancer Research Trust Fund", which shall consist of money collected under this section. The state treasurer shall 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. Notwithstanding the provisions of section 33.080 to the contrary, any moneys remaining in the fund at the end of the biennium shall not revert to the credit of the general revenue fund. The state treasurer shall

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 invest moneys in the fund in the same manner as other funds are invested. Any interest and
20 moneys earned on such investments shall be credited to the fund. All moneys credited to the
21 trust fund shall be considered ~~nonstate~~ state funds under Section 15, Article IV, Constitution
22 of Missouri, **but shall not be included in the calculation of total state revenue under Section**
23 **18, Article X of the Missouri Constitution.** The treasurer shall distribute all moneys deposited
24 in the fund at times the treasurer deems appropriate to CureSearch for Children's Cancer.

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

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

33 (1) The provisions of the new program authorized under this section shall automatically
34 sunset on December thirty-first ~~six~~ five years after August 28, ~~2013~~ 2019, unless reauthorized
35 by an act of the general assembly; and

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

39 (3) This section shall terminate on September first of the calendar year immediately
40 following the calendar year in which the program authorized under this section is sunset. The
41 termination of the program as described in this subsection shall not be construed to preclude any
42 taxpayer who claims any benefit under any program that is sunset under this subsection from
43 claiming such benefit for all allowable activities related to such claim that were completed before
44 the program was sunset, or to eliminate any responsibility of the administering agency to verify
45 the continued eligibility of projects receiving tax credits and to enforce other requirements of law
46 that applied before the program was sunset.

143.1028. 1. For all tax years beginning on or after January 1, 2019, and ending
2 **before January 1, 2024, each individual or corporation entitled to a tax refund in an**
3 **amount sufficient to make a designation under this section may designate that one dollar**
4 **or any amount in excess of one dollar on a single return, or two dollars or any amount in**
5 **excess of two dollars on a combined return, of the refund due be credited to the Kansas**
6 **City Regional Law Enforcement Memorial Foundation Fund, hereinafter referred to as**
7 **the fund. The contribution designation authorized by this section shall be clearly and**
8 **unambiguously printed on the first page of each income tax return form provided by this**

9 state. 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 to the
11 foundation, such individual or corporation may, by separate check, draft, or other
12 negotiable instrument, send in with the payment of taxes, or may send in separately, that
13 amount the individual wishes to contribute. Such amounts shall be clearly designated for
14 the fund.

15 2. There is hereby created in the state treasury the "Kansas City Regional Law
16 Enforcement Memorial Foundation Fund", which shall consist of moneys collected under
17 this section. The state treasurer shall be custodian of the fund. In accordance with sections
18 30.170 and 30.180, the state treasurer may approve disbursements. The fund shall be a
19 dedicated fund and, upon appropriation, moneys in this fund shall be used solely for the
20 administration of this section. Notwithstanding the provisions of section 33.080 to the
21 contrary, any moneys remaining in the fund at the end of the biennium shall not revert to
22 the credit of the general revenue fund. The state treasurer shall invest moneys in the fund
23 in the same manner as other funds are invested. Any interest and moneys earned on such
24 investments shall be credited to the fund. The director of the department of revenue shall
25 establish a procedure by which the moneys deposited in the fund shall be distributed at
26 least monthly to the Kansas City Regional Law Enforcement Memorial Foundation.

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

143.1029. 1. For all tax years beginning on or after January 1, 2019, and ending
2 before January 1, 2024, each individual or corporation entitled to a tax refund in an
3 amount sufficient to make a designation under this section may designate that one dollar
4 or any amount in excess of one dollar on a single return, or two dollars or any amount in
5 excess of two dollars on a combined return, of the refund due be credited to the Soldiers
6 Memorial Military Museum in St. Louis Fund, hereinafter referred to as the fund. The
7 contribution designation authorized by this section shall be clearly and unambiguously
8 printed on the first page of each income tax return form provided by this state. If any
9 individual or corporation that is not entitled to a tax refund in an amount sufficient to
10 make a designation under this section wishes to make a contribution to the foundation,
11 such individual or corporation may, by separate check, draft, or other negotiable

12 instrument, send in with the payment of taxes, or may send in separately, that amount the
13 individual wishes to contribute. Such amounts shall be clearly designated for the fund.

14 2. There is hereby created in the state treasury the "Soldiers Memorial Military
15 Museum in St. Louis Fund", which shall consist of moneys collected under this section.
16 The state treasurer shall be custodian of the fund. In accordance with sections 30.170 and
17 30.180, the state treasurer may approve disbursements. The fund shall be a dedicated fund
18 and, upon appropriation, moneys in this fund shall be used solely for the administration
19 of this section. Notwithstanding the provisions of section 33.080 to the contrary, any
20 moneys remaining in the fund at the end of the biennium shall not revert to the credit of
21 the general revenue fund. The state treasurer shall invest moneys in the fund in the same
22 manner as other funds are invested. Any interest and moneys earned on such investments
23 shall be credited to the fund. The director of the department of revenue shall establish a
24 procedure by which the moneys deposited in the fund shall be distributed at least monthly
25 to the Missouri Historical Society for the purposes funding operations at Soldiers
26 Memorial Military Museum.

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

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