

FIRST REGULAR SESSION

HOUSE BILL NO. 171

93RD GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE PARKER.

Read 1st time January 6, 2005 and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

0701L.011

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to contributions to certain nonprofit organizations with a health-related mission.

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 143.607, to read as follows:

**143.607. 1. For all tax years beginning on or after January 1, 2005, each individual
2 or corporation entitled to a tax refund in an amount sufficient to make an irrevocable
3 designation under this section may designate that an amount not less than one dollar but
4 not more than two hundred dollars, on a single or a combined return, of the refund due be
5 credited to the sickle cell anemia fund established in this section. The director of revenue
6 shall establish a method that allows the contribution designations authorized by this
7 section and any other section to be combined into one contribution designation box clearly
8 and unambiguously printed on the first page of each income tax return form provided by
9 this state. The method may allow for a separate instruction list for the tax return that lists
10 each authorized contribution designation. Any organization to be listed on the income tax
11 return form under this section shall have qualified as a 501(c)(3) organization as defined
12 by the Internal Revenue Code of 1986, as amended, for at least five years, shall have the
13 cure of sickle cell anemia as its primary purpose, and shall submit to the director of
14 revenue an application fee of one thousand dollars, and the fee shall be deposited in the
15 designated fund. If any individual or corporation which is not entitled to a tax refund in
16 an amount sufficient to make a designation under this section wishes to make an**

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.

17 irrevocable contribution to the fund established in this section, such individual or
18 corporation may, by separate check, draft, or other negotiable instrument, send in with the
19 payment of taxes, or may send in separately, that amount, clearly designated for the fund,
20 and the department of revenue shall deposit such funds in the treasury to the credit of the
21 designated fund as provided in this section.

22 2. Moneys accruing to and deposited in the designated fund shall not be part of
23 total state revenues as defined in sections 17 and 18, article X, Constitution of Missouri,
24 and the expenditure of such revenues shall not be an expense of state government under
25 section 20, article X, Constitution of Missouri.

26 3. The director of revenue shall deposit at least monthly all contributions
27 designated by individuals under this section to the designated fund.

28 4. The director of revenue shall deposit at least monthly all contributions
29 designated by corporations under this section, less one percent of the amount in each fund
30 at the time of the transfer for the cost of collection and handling by the department of
31 revenue, to be deposited in the state's general revenue fund, to the designated fund. The
32 amount transferred annually to the department of revenue for the cost of collection and
33 handling shall not exceed one hundred thousand dollars.

34 5. A contribution designated under this section shall only be transferred and
35 deposited in the designated fund after all other claims against the refund from which such
36 contribution is to be made have been satisfied.

37 6. There is hereby created in the state treasury the "Sickle Cell Anemia Fund",
38 which shall consist of money collected under this section. The state treasurer shall be
39 custodian of the fund and shall approve disbursements from the fund in accordance with
40 this section and sections 30.170 and 30.180, RSMo.

41 7. All moneys collected, transferred, and disbursed under this section shall stand
42 appropriated, and any moneys remaining in the fund established in this section at the end
43 of the biennium shall not revert to the credit of the general revenue fund.

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

47 9. The director of the department of revenue shall establish a procedure by which
48 the moneys deposited in the fund shall be distributed semiannually to organizations eligible
49 to receive contributions under this section.

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

52 11. Any organization receiving funds under this section shall report to the director

53 of revenue annually, on forms prescribed by the director, detailing how the funds were
54 expended. The director shall compile such information and provide a report to the general
55 assembly in each year such expenditures are made.

56 **12. The director of revenue is authorized to promulgate rules and regulations**
57 **necessary to administer and enforce this section. Any rule or portion of a rule, as that term**
58 **is defined in section 536.010, RSMo, that is created under the authority delegated in this**
59 **section shall become effective only if it complies with and is subject to all of the provisions**
60 **of chapter 536, RSMo, and, if applicable, section 536.028, RSMo. This section and chapter**
61 **536, RSMo, are nonseverable and if any of the powers vested with the general assembly**
62 **pursuant to chapter 536, RSMo, to review, to delay the effective date, or to disapprove and**
63 **annul a rule are subsequently held unconstitutional, then the grant of rulemaking**
64 **authority and any rule proposed or adopted after August 28, 2005, shall be invalid and**
65 **void.**