

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

HOUSE BILL NO. 1710

97TH GENERAL ASSEMBLY

5822H.03T

2014

AN ACT

To amend chapter 143, RSMo, by adding thereto one new section relating to refund donations to the Missouri national guard foundation fund.

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 143.1027, to read as follows:

143.1027. 1. For all taxable years beginning on or after January 1, 2014, 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 Missouri national guard foundation
6 fund. If any individual or corporation that is not entitled to a tax refund in an amount
7 sufficient to make a designation under this section wishes to make a contribution to the
8 fund, such individual or corporation may, by separate check, draft, or other negotiable
9 instrument, send in with the payment of taxes, or may send in separately, that amount the
10 individual or corporation wishes to contribute. Such amounts shall be clearly designated
11 for the fund.

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

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 **section. Notwithstanding the provisions of section 33.080 to the contrary, any moneys**
18 **remaining in the fund at the end of the biennium shall not revert to the credit of the**
19 **general revenue fund. The state treasurer shall invest moneys in the fund in the same**
20 **manner as other funds are invested. Any interest and moneys earned on such investments**
21 **shall be credited to the fund. The treasurer shall distribute all moneys deposited in the**
22 **fund at least monthly to the Missouri National Guard Foundation.**

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 August 28, 2014, unless**
34 **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.**

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