FIRST REGULAR SESSION

SENATE BILL NO. 236

92ND GENERAL ASSEMBLY

INTRODUCED BY SENATORS DePASCO AND LOUDON.

Read 1st time January 9, 2003, and 1,000 copies ordered printed.

TERRY L. SPIELER, Secretary.

0862S.01I

AN ACT

To amend chapter 8, RSMo, by adding thereto one new section relating to memorial for workers.

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

Section A. Chapter 8, RSMo, is amended by adding thereto one new section, to be known as section 8.901, to read as follows:

- 8.901. 1. In each tax year beginning on or after January 1, 2003, 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 workers memorial fund. The contribution designation authorized by this section shall be clearly and unambiguously printed on the first page of each income tax return form provided by this state. If any individual or corporation which 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 workers memorial 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, clearly designated for the workers memorial fund, the individual or corporation wishes to contribute and the department of revenue shall forward such amount to the state treasurer for deposit to the workers memorial fund as provided in subsection 2 of this section.
- 2. The director of revenue shall transfer at least monthly all contributions designated by individuals under this section to the state treasurer for deposit to the workers memorial fund.

- 3. The director of revenue shall transfer at least monthly all contributions designated by corporations under this section, less an amount sufficient to cover the cost of collection and handling by the department of revenue, to the state treasurer for deposit to the workers memorial fund.
- 4. A contribution designated under this section shall only be transferred and deposited in the workers memorial fund after all other claims against the refund from which such contribution is to be made have been satisfied.

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