FIRST REGULAR SESSION SENATE COMMITTEE SUBSTITUTE FOR

HOUSE BILL NO. 149

96TH GENERAL ASSEMBLY

Reported from the Committee on Financial and Governmental Organizations and Elections, April 21, 2011, with recommendation that the Senate Committee Substitute do pass.

0523S.02C TERRY L. SPIELER, Secretary.

AN ACT

To repeal section 143.1004, RSMo, and to enact in lieu thereof one new section relating to the Missouri military family relief fund.

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

Section A. Section 143.1004, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.1004, to read as follows:

143.1004. 1. In each taxable year beginning on or after January 1, 2005,

- each individual or corporation entitled to a tax refund in an amount sufficient to
- 3 make a designation under this section may designate that one dollar or any
- 4 amount in excess of one dollar on a single return, and two dollars or any amount
- 5 in excess of two dollars on a combined return, of the refund due be credited to the
- 6 Missouri military family relief fund. The contribution designation authorized by
- 7 this section shall be clearly and unambiguously printed on the first page of each
- 8 income tax return form provided by this state. If any individual or corporation
- 9 that is not entitled to a tax refund in an amount sufficient to make a designation
- 10 under this section wishes to make a contribution to the Missouri military family
- 11 relief fund, 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
- 13 separately, that amount, clearly designated for the Missouri military family relief
- 14 fund, the individual or corporation wishes to contribute. The department of
- 15 revenue shall deposit such amount to the Missouri military family relief fund as
- 16 provided in subsection 2 of this section.
- 17 2. The director of revenue shall deposit at least monthly all contributions
- 18 designated by individuals under this section to the state treasurer for deposit to

- 19 the Missouri military family relief fund. The fund shall be administered by a
- 20 sergeant major of the Missouri national guard, a sergeant major of a reserve
- 21 component or its equivalent, and a representative of the Missouri veterans
- 22 commission.
- 3. The director of revenue shall deposit at least monthly all contributions
- 24 designated by the corporations under this section, less an amount sufficient to
- 25 cover the cost of collection, handling, and administration by the department of
- 26 revenue during fiscal year 2006, to the Missouri military family relief fund, not
- 27 to exceed seventy thousand dollars.
- 28 4. A contribution designated under this section shall only be deposited in
- 29 the Missouri military family relief fund after all other claims against the refund
- 30 from which such contribution is to be made have been satisfied.
- 5. Moneys deposited in the Missouri military family relief fund shall be
- 32 distributed by the adjutant general in accordance with the provisions of sections
- 33 41.216 and 41.218.
- 34 6. The state treasurer shall invest moneys in the fund in the same
- 35 manner as other funds are invested. Any interest and moneys earned on such
- 36 investments shall be credited to the fund.
- [7. Pursuant to section 23.253 of the Missouri sunset act:
- 38 (1) The provisions of the new program authorized under this section shall
- 39 automatically sunset six years after August 28, 2005, unless reauthorized by an
- 40 act of the general assembly; and
- 41 (2) If such program is reauthorized, the program authorized under this
- 42 section shall automatically sunset twelve years after the effective date of the
- 43 reauthorization of this section; and
- 44 (3) This section shall terminate on December thirty-first of the calendar
- 45 year immediately following the calendar year in which the program authorized

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46 under this section is sunset.]