

FIRST REGULAR SESSION

SENATE BILL NO. 87

100TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR WALLINGFORD.

Pre-filed December 1, 2018, and ordered printed.

ADRIANE D. CROUSE, Secretary.

0309S.011

AN ACT

To repeal section 143.1026, RSMo, and to enact in lieu thereof one new section relating to tax refund donations for pediatric cancer research.

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

Section A. Section 143.1026, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.1026, to read as follows: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

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 be used solely for the administration of this section. Notwithstanding the
21 provisions of section 33.080 to the contrary, any moneys remaining in the fund
22 at the end of the biennium shall not revert to the credit of the general revenue
23 fund. The state treasurer shall invest moneys in the fund in the same manner
24 as other funds are invested. Any interest and moneys earned on such
25 investments shall be credited to the fund. All moneys credited to the trust fund
26 shall be considered nonstate funds under Section 15, Article IV, Constitution of
27 Missouri. The treasurer shall distribute all moneys deposited in the fund at
28 times the treasurer deems appropriate to CureSearch for Children's Cancer.

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

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

38 (1) The provisions of the new program authorized under this section shall
39 automatically sunset on December thirty-first [~~six~~ **five** years after August 28,
40 **[2013] 2019**, unless reauthorized by an act of the general assembly; and

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

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