

FIRST REGULAR SESSION

[P E R F E C T E D]

# SENATE BILL NO. 87

100TH GENERAL ASSEMBLY

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INTRODUCED BY SENATOR WALLINGFORD.

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

Read 2nd time January 22, 2019, and referred to the Committee on Ways and Means.

Reported from the Committee February 28, 2019, with recommendation that the bill do pass.

Taken up for Perfection March 27, 2019. Bill declared Perfected and Ordered Printed, as amended.

ADRIANE D. CROUSE, Secretary.

0309S.01P

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## 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.

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Section A. Section 143.1026, RSMo, is repealed and one new section enacted in lieu thereof, to be known as section 143.1026, to read as follows: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

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

17 section. The state treasurer shall be custodian of the fund. In accordance with  
18 sections 30.170 and 30.180, the state treasurer may approve disbursements. The  
19 fund shall be a dedicated fund and, upon appropriation, money in the fund shall  
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] **state** funds under Section 15, Article IV,  
27 Constitution of Missouri, **but shall not be included in the calculation of**  
28 **total state revenue under Section 18, Article X of the Missouri**  
29 **Constitution.** The treasurer shall distribute all moneys deposited in the fund  
30 at times the treasurer deems appropriate to CureSearch for Children's Cancer.

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

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

40 (1) The provisions of the new program authorized under this section shall  
41 automatically sunset on December thirty-first [six] **five** years after August 28,  
42 [2013] **2019**, unless reauthorized by an act of the general assembly; and

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

46 (3) This section shall terminate on September first of the calendar year  
47 immediately following the calendar year in which the program authorized under  
48 this section is sunset. The termination of the program as described in this  
49 subsection shall not be construed to preclude any taxpayer who claims any benefit  
50 under any program that is sunset under this subsection from claiming such  
51 benefit for all allowable activities related to such claim that were completed  
52 before the program was sunset, or to eliminate any responsibility of the

53 administering agency to verify the continued eligibility of projects receiving tax  
54 credits and to enforce other requirements of law that applied before the program  
55 was sunset.

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Unofficial

Bill

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