

SECOND REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 793

89TH GENERAL ASSEMBLY

1998

L3537.01T

AN ACT

To repeal section 660.078, RSMo 1994, relating to the elderly home delivered meals trust fund, and to enact in lieu thereof one new section relating to the same subject.

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

Section A. Section 660.078, RSMo 1994, is repealed and one new section enacted in lieu thereof, to be known as section 660.078, to read as follows:

660.078. 1. In each tax year beginning on or after January 1, 1993, each individual or corporation entitled to a tax refund in an amount sufficient to make a designation [under] **pursuant to** this section may designate that two dollars or any amount in excess of two dollars on a single return, and four dollars or any amount in excess of four dollars on a combined return, of the refund due be credited to the division of aging elderly home delivered meals trust fund, established in subsection 3 of this section. The contribution designation authorized by this section shall be clearly and unambiguously printed on 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] **pursuant to** this section wishes to make a contribution to the division of aging elderly home delivered meals trust 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 division of aging elderly home delivered meals trust 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 fund as provided in subsection

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

2 of this section.

2. The director of revenue shall transfer at least monthly all contributions designated by individuals or corporations [under] **pursuant to** this section, less an amount **not to exceed five percent of such transferred contributions which is** sufficient to cover the cost of collection and handling by the department of revenue, to the state treasurer for deposit in the state treasury to the credit of the division of aging elderly home delivered meals trust fund. A contribution designated [under] **pursuant to** this section shall only be transferred and deposited in the division of aging elderly home delivered meals trust fund after all other claims against the refund from which such contribution is to be made have been satisfied.

3. There is hereby established in the state treasury the "Division of Aging Elderly Home Delivered Meals Trust Fund", which shall consist of all moneys deposited in the fund pursuant to subsection 2 of this section. The state treasurer shall administer the fund, and the moneys in the fund shall be used solely, upon appropriation, by the division of aging for assistance in preparing and transporting meals to elderly persons in this state through a program designed to meet such purposes. These funds shall be transferred by the division of aging to the area agencies on aging using the same formula as used for distribution of federal Older Americans Act moneys and moneys from the general revenue fund. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, moneys in the division of aging elderly home delivered meals trust fund at the end of any biennium shall not be transferred to the credit of the general revenue fund.

✓

President of the Senate

Speaker of the House of Representatives

Governor