

By: Senator(s) Furniss

To: Finance

SENATE BILL NO. 2440

1 AN ACT TO AUTHORIZE RESIDENT INDIVIDUAL INCOME TAXPAYERS TO  
2 DESIGNATE ANY PORTION OF THEIR TAX REFUND FOR DEPOSIT IN THE  
3 MISSISSIPPI FIRE FIGHTERS MEMORIAL BURN CENTER FUND; AND FOR  
4 RELATED PURPOSES.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

6 SECTION 1. (1) Each resident individual taxpayer who files  
7 a Mississippi income tax return and who will receive a tax refund  
8 from the State Tax Commission may designate that a contribution be  
9 made to the Mississippi Fire Fighters Memorial Burn Center Fund  
10 created in Section 7-9-70, Mississippi Code of 1972, by marking  
11 the appropriate box printed on the return pursuant to this  
12 subsection. In the case of a joint return, each spouse may  
13 designate that a portion of the refund shall be paid to such fund.

14 The State Tax Commission shall print on the face of the  
15 Mississippi income tax form for residents a space for designating  
16 the contribution in substantially the following form:

17 "MISSISSIPPI FIRE FIGHTERS MEMORIAL BURN CENTER FUND.  
18 I wish to contribute ( )\$1 ( )\$5 ( )\$10 ( )Other \$\_\_\_\_\_ of  
19 my TAX REFUND TO THE MISSISSIPPI FIRE FIGHTERS MEMORIAL BURN  
20 CENTER FUND."

21 (2) The State Tax Commission shall explain in the  
22 instructions accompanying the individual income tax form the  
23 purposes for which the contributions authorized herein shall be  
24 used.

25 (3) This section shall apply to taxable years beginning on  
26 or after January 1, 2000.

27 (4) The Chairman of the State Tax Commission shall determine

28 annually the total amount designated by individuals to be paid to  
29 the fund, along with all interest earned thereon, and shall report  
30 such amount to the State Treasurer who shall pay such amount into  
31 the Mississippi Fire Fighters Memorial Burn Center Fund.

32 SECTION 2. This act shall take effect and be in force from  
33 and after July 1, 1999.