

By: Furniss

To: Finance

SENATE BILL NO. 2254

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, 2001.

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, 2000.