

By: Furniss

To: Finance

SENATE BILL NO. 2254
(As Passed the Senate)

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; TO AMEND
4 SECTIONS 27-7-89 AND 27-7-91, MISSISSIPPI CODE OF 1972, TO REMOVE
5 THE REQUIREMENT THAT THE INCOME TAX CHECK-OFF FOR THE CONTRIBUTION
6 OF A PORTION OF A PERSON'S INCOME TAX REFUND TO THE MISSISSIPPI
7 EDUCATIONAL TRUST FUND AND THE MISSISSIPPI WILDLIFE HERITAGE FUND
8 BE PLACED ON THE FACE OF THE MISSISSIPPI INCOME TAX FORM; AND FOR
9 RELATED PURPOSES.

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

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

19 The State Tax Commission shall print on the Mississippi
20 income tax form for residents a space for designating the
21 contribution in substantially the following form:

22 "MISSISSIPPI FIRE FIGHTERS MEMORIAL BURN CENTER FUND.

23 I wish to contribute ()\$1 ()\$5 ()\$10 ()Other \$_____ of
24 my TAX REFUND TO THE MISSISSIPPI FIRE FIGHTERS MEMORIAL BURN
25 CENTER FUND."

26 (2) The State Tax Commission shall explain in the
27 instructions accompanying the individual income tax form the
28 purposes for which the contributions authorized herein shall be
29 used.

30 (3) This section shall apply to taxable years beginning on
31 or after January 1, 2001.

32 (4) The Chairman of the State Tax Commission shall determine
33 annually the total amount designated by individuals to be paid to
34 the fund, along with all interest earned thereon, and shall report
35 such amount to the State Treasurer who shall pay such amount into
36 the Mississippi Fire Fighters Memorial Burn Center Fund.

37 SECTION 2. Section 27-7-89, Mississippi Code of 1972, is
38 amended as follows:[WAN1]

39 27-7-89. (1) Each resident individual taxpayer who files a
40 Mississippi income tax return and who will receive a tax refund
41 from the State Tax Commission may designate that a contribution be
42 made to the "Mississippi Educational Trust Fund" authorized in
43 House Concurrent Resolution No. 35, 1985 Regular Session, by
44 marking the appropriate box printed on the return pursuant to this
45 subsection. In the case of a joint return, each spouse may
46 designate that a portion of the refund shall be paid to such fund.

47 The State Tax Commission shall print on * * * the Mississippi
48 income tax form for residents a space for designating the
49 contribution in substantially the following form:

50 "MISSISSIPPI EDUCATIONAL TRUST FUND.

51 I wish to contribute ()\$1 ()\$5 ()\$10 () other \$_____ of my TAX
52 REFUND TO THE MISSISSIPPI EDUCATIONAL TRUST FUND."

53 (2) The State Tax Commission shall explain in the
54 instructions accompanying the individual income tax form the
55 purposes for which the contributions authorized herein shall be
56 used.

57 (3) This section shall apply to taxable years beginning on
58 or after January 1, 1986.

59 (4) The Chairman of the State Tax Commission shall determine
60 annually the total amount designated by individuals to be paid to
61 the fund, along with all interest earned thereon, and shall report
62 such amount to the State Treasurer who shall pay such amount into

63 the "Mississippi Educational Trust Fund" established in House
64 Concurrent Resolution No. 35, 1985 Regular Session (Chapter 546,
65 Laws of 1985).

66 (5) This section shall take effect and be in force from and
67 after the date House Concurrent Resolution No. 35, 1985 Regular
68 Session (Chapter 546, Laws of 1985) * * * is ratified by the
69 electorate.

70 SECTION 3. Section 27-7-91, Mississippi Code of 1972, is
71 amended as follows:[WAN2]

72 27-7-91. (1) Each resident individual taxpayer who files a
73 Mississippi income tax return and who will receive a tax refund
74 from the State Tax Commission may designate that a contribution be
75 made to the "Wildlife Heritage Fund" by marking the appropriate
76 box printed on the return pursuant to this subsection. In the
77 case of a joint return, each spouse may designate that a portion
78 of the refund shall be paid to such fund.

79 The State Tax Commission shall print on * * * the Mississippi
80 income tax form for residents a space for designating the
81 contribution in substantially the following form:

82 **"MISSISSIPPI WILDLIFE HERITAGE FUND.**

83 I wish to contribute ()\$1 ()\$5 ()\$10 () other \$_____ of my TAX
84 REFUND TO THE MISSISSIPPI WILDLIFE HERITAGE FUND."

85 (2) The State Tax Commission shall explain in the
86 instructions accompanying the individual income tax form the
87 purposes for which the contributions authorized herein shall be
88 used.

89 (3) This section shall apply to taxable years beginning on
90 or after January 1, 1985.

91 SECTION 4. This act shall take effect and be in force from
92 and after July 1, 2000.