

**\*\*\*Adopted\*\*\***

**AMENDMENT No. 1 PROPOSED TO**

**Senate Bill NO. 2254**

**By Senator(s) Minor**

**AMEND line 14 by striking "the face of".**

**AMEND by placing the following after line 31 and renumber the subsequent section accordingly:**

SECTION \*. Section 27-7-89, Mississippi Code of 1972, is amended as follows:

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

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

"MISSISSIPPI EDUCATIONAL TRUST FUND.

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

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

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

(4) The Chairman of the State Tax Commission shall determine annually the total amount designated by individuals to be paid to the fund, along with all interest earned thereon, and shall report such amount to the State Treasurer who shall pay such amount into the "Mississippi Educational Trust Fund" established in House Concurrent Resolution No. 35, 1985 Regular Session (Chapter 546, Laws of 1985).

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

SECTION \*. Section 27-7-91, Mississippi Code of 1972, is amended as follows:

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

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

**"MISSISSIPPI WILDLIFE HERITAGE FUND.**

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

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

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

**FURTHER amend line 3 of the title by placing the following**

**after the semicolon:**

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