

By: Representatives Compretta, Scott (80th)

To: Ways and Means

HOUSE BILL NO. 260

1 AN ACT TO AUTHORIZE RESIDENT INDIVIDUAL INCOME TAXPAYERS TO  
2 DESIGNATE ANY PORTION OF THEIR TAX REFUND FOR DEPOSIT IN THE  
3 MISSISSIPPI SHELTER CARE FACILITIES FUND; TO CREATE THE  
4 "MISSISSIPPI SHELTER CARE FACILITIES FUND"; TO PROVIDE THAT MONIES  
5 IN SUCH FUND SHALL BE DISTRIBUTED EQUALLY TO THE LICENSED SHELTER  
6 CARE FACILITIES IN THIS STATE; AND FOR RELATED PURPOSES.

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

8 SECTION 1. (1) Each resident individual taxpayer who files  
9 a Mississippi income tax return and who will receive a tax refund  
10 from the State Tax Commission may designate that a contribution be  
11 made to the Mississippi Shelter Care Facilities Fund created in  
12 Section 2 of this act by marking the appropriate box printed on  
13 the return pursuant to this subsection. In the case of a joint  
14 return, each spouse may designate that a portion of the refund  
15 shall be paid to such fund.

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

19 "MISSISSIPPI SHELTER CARE FACILITIES FUND.  
20 I wish to contribute ( )\$1 ( )\$5 ( )\$10 ( )Other \$\_\_\_\_ of  
21 my TAX REFUND TO THE MISSISSIPPI SHELTER CARE FACILITIES FUND."

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

26 (3) This section shall apply to taxable years beginning on  
27 or after January 1, 2002.