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

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

SECTION 1. (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 Shelter Care Facilities Fund created in
Section 2 of this act 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 SHELTER CARE FACILITIES FUND.
I wish to contribute ( )$1 ( )$5 ( )$10 ( )Other $____ of
my TAX REFUND TO THE MISSISSIPPI SHELTER CARE FACILITIES 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, 2002.