

By: Representative Robinson (84th)

To: Wildlife, Fisheries and Parks; Ways and Means

HOUSE BILL NO. 1419

1 AN ACT TO AMEND SECTION 27-7-91, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE INCOME TAX REFUND CONTRIBUTION FOR WILDLIFE SHALL
3 GO TO THE MISSISSIPPI WILDLIFE, FISHERIES AND PARKS FOUNDATION; TO
4 AMEND SECTION 27-7-93, MISSISSIPPI CODE OF 1972, IN CONFORMITY
5 THERETO; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-7-91, Mississippi Code of 1972, is
8 amended as follows:

9 27-7-91. (1) Each resident individual taxpayer who files a
10 Mississippi income tax return and who will receive a tax refund
11 from the State Tax Commission may designate that a contribution be
12 made to the "Mississippi Wildlife, Fisheries and Parks Foundation"
13 by marking the appropriate box printed on the return pursuant to
14 this subsection. In the case of a joint return, each spouse may
15 designate that a portion of the refund 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 WILDLIFE FISHERIES AND PARKS FOUNDATION * * ***

20 I wish to contribute ()\$1 ()\$5 ()\$10 () other
21 \$_____ of my TAX REFUND TO THE

22 **MISSISSIPPI WILDLIFE, FISHERIES AND PARKS FOUNDATION."**

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

27 (3) This section shall apply to taxable years beginning on
28 or after January 1, 2005.

29 **SECTION 2.** Section 27-7-93, Mississippi Code of 1972, is
30 amended as follows:

31 27-7-93. (1) The Chairman of the State Tax Commission shall
32 determine annually the total amount designated by individuals to
33 be paid to the fund, along with all interest earned thereon, and
34 shall report such amount to the State Treasurer who shall pay such
35 amount into the Mississippi Wildlife, Fisheries and Parks
36 Foundation.

37 (2) The Mississippi Commission on Wildlife, Fisheries and
38 Parks may expend such monies deposited into the foundation
39 pursuant to subsection (1) of this section only to implement the
40 "Mississippi Natural Heritage Law of 1978," Sections 49-5-141
41 through 49-5-157, Mississippi Code of 1972, by providing for the
42 protection and management of nongame species, threatened or
43 endangered wildlife or plants, and unique geological formations
44 such as waterfalls, caves and canyons, and by purchasing, leasing,
45 registering, dedicating and maintaining natural areas.

46 **SECTION 3.** This act shall take effect and be in force from
47 and after its passage.