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To: Finance

## SENATE BILL NO. 2005

1 AN ACT TO CREATE THE MISSISSIPPI MILITARY FAMILY RELIEF FUND;  
2 TO PROVIDE THAT MONEY IN THE FUND SHALL BE UTILIZED TO MAKE GRANTS  
3 TO FAMILIES THAT EXPERIENCE A FINANCIAL HARDSHIP AS A RESULT OF A  
4 FAMILY MEMBER WHO IS A MISSISSIPPI RESIDENT AND WHO IS A MEMBER OF  
5 THE MISSISSIPPI NATIONAL GUARD OR THE RESERVES OF THE ARMED FORCES  
6 OF THE UNITED STATES BEING CALLED TO ACTIVE DUTY AS A RESULT OF  
7 THE SEPTEMBER 11, 2001, TERRORIST ATTACKS; TO PROVIDE THAT THE  
8 ADJUTANT GENERAL SHALL ESTABLISH ELIGIBILITY REQUIREMENTS FOR  
9 RECEIPT OF THE GRANTS AND THE AMOUNT OF THE GRANTS BY RULE; TO  
10 AUTHORIZE RESIDENT INDIVIDUAL INCOME TAXPAYERS TO DESIGNATE ANY  
11 PORTION OF THEIR TAX REFUND FOR DEPOSIT INTO THE MISSISSIPPI  
12 MILITARY FAMILY RELIEF FUND; TO AMEND SECTION 33-3-11, MISSISSIPPI  
13 CODE OF 1972, IN CONFORMITY THERETO; AND FOR RELATED PURPOSES.

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

15 **SECTION 1.** (1) A special fund to be designated the  
16 "Mississippi Military Family Relief Fund," is created in the State  
17 Treasury. The fund shall be maintained by the State Treasurer as  
18 a separate and special fund, separate and apart from the General  
19 Fund of the state. The fund shall consist of any money designated  
20 for deposit therein from any source, including, but not limited  
21 to, money designated for deposit therein by Section 2, Senate Bill  
22 No. 2005, 2005 Second Extraordinary Session, and private  
23 contributions. Unexpended amounts remaining in the fund at the  
24 end of a fiscal year shall not lapse into the State General Fund  
25 and any interest earned or investment earnings on amounts in the  
26 fund shall be deposited into the fund. Money in the fund shall be  
27 under the direction of the Military Department. Such funds shall  
28 be paid by the State Treasurer upon warrants issued by the  
29 Department of Finance and Administration, based upon  
30 recommendations made by the Adjutant General. Money in the fund

31 shall be utilized to make grants to families that experience a  
32 financial hardship as a result of a family member who is a  
33 Mississippi resident and a member of the Mississippi National  
34 Guard or the Reserves of the Armed Forces of the United States  
35 being called to active duty as a result of the September 11, 2001,  
36 terrorist attacks. The Adjutant General shall establish  
37 eligibility requirements for receipt of the grants and the amount  
38 of the grants by rule.

39 (2) This section shall stand repealed from and after January  
40 1, 2008.

41 **SECTION 2.** (1) Each resident individual taxpayer who files  
42 a Mississippi income tax return and who will receive a tax refund  
43 from the State Tax Commission may designate that a contribution be  
44 made to the Mississippi Military Family Relief Fund created in  
45 Section 1, Senate Bill No. 2005, 2005 Second Extraordinary  
46 Session, to authorize resident individual income taxpayers to  
47 designate any portion of their tax refund for deposit into the  
48 Mississippi Military Family Relief Fund by marking the appropriate  
49 box printed on the return pursuant to this subsection. In the  
50 case of a joint return, each spouse may designate that a portion  
51 of the refund shall be paid to such fund.

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

55 "Mississippi Military Family Relief Fund  
56 I wish to contribute ( ) \$1 ( ) \$5 ( ) \$10 ( ) Other \$\_\_\_\_  
57 of my tax refund to the Mississippi Military Family Relief Fund."

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

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

(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 Military Family Relief Fund.

(5) This section shall stand repealed from and after January 1, 2008.

**SECTION 3.** Section 33-3-11, Mississippi Code of 1972, is amended as follows:

**[Through December 31, 2007, this section shall read as follows:]**

33-3-11. (1) The Adjutant General shall:

(a) Appoint all of the employees of his department and he may remove any of them at his discretion;

(b) Keep rosters of all active, reserve and retired members of the militia of this state, and keep in his office all records and papers required to be kept and filed therein;

(c) Submit to the Governor in each year preceding a regular session of the Legislature a printed detailed report of the transactions of his office, the expenses thereof, and such operations and conditions of the National Guard of this state as may be required by the Governor;

(d) Cause the military law, the regulations of the National Guard of this state and such other military publications as may be necessary for the military service to be distributed at the expense of the state to commands so that all personnel of the National Guard of this state will have access to same;

(e) Keep records on and preserve all military property belonging to the state;

(f) Keep just and true accounts of all monies received and disbursed by him;

(g) Attest all commissions and warrants issued to military officers of this state;

97           (h) Have a seal;

98           (i) Make such regulations pertaining to the  
99 preparations of reports and returns and to the care and  
100 preservation of property in possession of the state for military  
101 purposes, whether belonging to the state or the United States, as  
102 in his opinion the conditions demand;

103           (j) Attend the care, preservation, safekeeping,  
104 transportation and repairing of the arms, ordnance, accouterments,  
105 equipment and all other military property belonging to the state  
106 or issued to the state by the government of the United States for  
107 military purposes, and keep accurate accounts thereof;

108           (k) Issue such military property as the necessity of  
109 the services require and make purchases for that purpose. No  
110 military property shall be issued or loaned, except upon an  
111 emergency, to persons or organizations other than those belonging  
112 to the National Guard of Mississippi except to such portions of  
113 the unorganized militia as may be called out by the Governor;

114           (l) Keep the reports and returns of troops and all  
115 other writings and documents required to be preserved by the state  
116 military headquarters;

117           (m) Make rules establishing the eligibility criteria  
118 for grants from the Mississippi Military Family Relief Fund and  
119 the amount of such grants;

120           (n) Keep necessary records attesting to the service of  
121 individuals of Mississippi forces for the Spanish American War and  
122 all subsequent wars and insurrections. The Adjutant General is  
123 authorized to make a determination as to when old records have  
124 only historical value, and therefore, transfer them to the State  
125 Department of Archives and History for reference and preservation.

126           (2) Those records and relics not required for efficient  
127 operation of the military department may be turned over to the  
128 Department of Archives and History for preservation.

(3) The Adjutant General with the approval of the Governor shall provide for and be responsible for the organization, training, tactical employment and discipline of the Mississippi National Guard, Mississippi State Guard and the unorganized militia when called to active state duty.

**[From and after January 1, 2008, this section shall read as follows:]**

33-3-11. The Adjutant General shall:

(a) Appoint all of the employees of his department and he may remove any of them at his discretion;

(b) Keep rosters of all active, reserve and retired members of the militia of this state, and keep in his office all records and papers required to be kept and filed therein;

(c) Submit to the Governor in each year preceding a regular session of the Legislature a printed detailed report of the transactions of his office, the expenses thereof, and such operations and conditions of the National Guard of this state as may be required by the Governor;

(d) Cause the military law, the regulations of the National Guard of this state and such other military publications as may be necessary for the military service to be distributed at the expense of the state to commands so that all personnel of the National Guard of this state will have access to same;

(e) Keep records on and preserve all military property belonging to the state;

(f) Keep just and true accounts of all monies received and disbursed by him;

(g) Attest all commissions and warrants issued to military officers of this state;

(h) Have a seal;

(i) Make such regulations pertaining to the preparations of reports and returns and to the care and preservation of property in possession of the state for military

purposes, whether belonging to the state or the United States, as in his opinion the conditions demand;

(j) Attend the care, preservation, safekeeping, transportation and repairing of the arms, ordnance, accouterments, equipment and all other military property belonging to the state or issued to the state by the government of the United States for military purposes, and keep accurate accounts thereof;

(k) Issue such military property as the necessity of the services require and make purchases for that purpose. No military property shall be issued or loaned, except upon an emergency, to persons or organizations other than those belonging to the National Guard of Mississippi except to such portions of the unorganized militia as may be called out by the Governor;

(l) Keep the reports and returns of troops and all other writings and documents required to be preserved by the state military headquarters;

(m) Keep necessary records attesting to the service of individuals of Mississippi forces for the Spanish American War and all subsequent wars and insurrections. The Adjutant General is authorized to make a determination as to when old records have only historical value, and therefore, transfer them to the State Department of Archives and History for reference and preservation;

(n) Those records and relics not required for efficient operation of the military department may be turned over to the Department of Archives and History for preservation;

(o) The Adjutant General with the approval of the Governor shall provide for and be responsible for the organization, training, tactical employment, and discipline of the Mississippi National Guard, Mississippi State Guard, and the unorganized militia when called to active state duty.

**SECTION 4.** This act shall take effect and be in force from and after its passage.