

By: Representative Moore

To: Ways and Means

## HOUSE BILL NO. 445

1 AN ACT TO CREATE THE TAXPAYER VOLUNTARY ASSESSMENT FUND WHICH  
2 SHALL CONSIST OF FUNDS MADE AVAILABLE BY TAXPAYERS THROUGH  
3 CONTRIBUTIONS OR OTHERWISE; TO PROVIDE THAT TAXPAYERS PROVIDING  
4 FUNDS TO THE SPECIAL FUND MAY INDICATE THE PURPOSES FOR WHICH THEY  
5 DESIRE THE FUNDS TO BE USED; AND FOR RELATED PURPOSES.

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

7 **SECTION 1.** There is created in the State Treasury a special  
8 fund to be designated as the "Taxpayer Voluntary Assessment Fund,"  
9 which shall consist of funds made available by taxpayers through  
10 contributions or otherwise. Taxpayers providing funds to the  
11 special fund may indicate the purposes for which they desire the  
12 funds to be used. The fund shall be maintained by the State  
13 Treasurer as a separate and special fund, separate and apart from  
14 the General Fund of the state. Unexpended amounts remaining in  
15 the fund at the end of a fiscal year shall not lapse into the  
16 State General Fund, and any interest earned or investment earnings  
17 on amounts in the fund shall be deposited into such fund.

18 **SECTION 2.** This act shall take effect and be in force from  
19 and after July 1, 2007.