

By: Representatives Warren, Guice, Scott,  
Clark

To: Military Affairs; Ways  
and Means

## HOUSE BILL NO. 683

1 AN ACT TO AMEND SECTIONS 33-4-1 AND 27-7-94, MISSISSIPPI CODE  
2 OF 1972, WHICH ESTABLISH THE MISSISSIPPI MILITARY FAMILY RELIEF  
3 FUND AND TAX CHECKOFF PROGRAM, TO EXTEND THE DATE OF REPEAL TO  
4 2010; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 33-4-1, Mississippi Code of 1972, is  
7 amended as follows:

8 33-4-1. (1) A special fund to be designated the  
9 "Mississippi Military Family Relief Fund" is created in the State  
10 Treasury. The fund shall be maintained by the State Treasurer as  
11 a separate and special fund, separate and apart from the General  
12 Fund of the state. The fund shall consist of any money designated  
13 for deposit therein from any source, including, but not limited  
14 to, money designated for deposit therein by Section 27-7-94, and  
15 private contributions. Unexpended amounts remaining in the fund  
16 at the end of a fiscal year shall not lapse into the State General  
17 Fund and any interest earned or investment earnings on amounts in  
18 the fund shall be deposited into the fund. Money in the fund  
19 shall be under the direction of the Military Department. Such  
20 funds shall be paid by the State Treasurer upon warrants issued by  
21 the Department of Finance and Administration, based upon  
22 recommendations made by the Adjutant General. Money in the fund  
23 shall be utilized to make grants to families that experience a  
24 financial hardship as a result of a family member who is a  
25 Mississippi resident and a member of the Mississippi National  
26 Guard or the Reserves of the Armed Forces of the United States  
27 being called to active duty as a result of the September 11, 2001,  
28 terrorist attacks. The Adjutant General shall establish

29 eligibility requirements for receipt of the grants and the amount  
30 of the grants by rule no later than December 31, 2005.

31 (2) This section shall stand repealed from and after January  
32 1, 2010.

33 **SECTION 2.** Section 27-7-94, Mississippi Code of 1972, is  
34 amended as follows:

35 27-7-94. (1) Each resident individual taxpayer who files a  
36 Mississippi income tax return and who will receive a tax refund  
37 from the State Tax Commission may designate that a contribution be  
38 made to the Mississippi Military Family Relief Fund created in  
39 Section 33-4-1, to authorize resident individual income taxpayers  
40 to designate any portion of their tax refund for deposit into the  
41 Mississippi Military Family Relief Fund by marking the appropriate  
42 box printed on the return pursuant to this subsection. In the  
43 case of a joint return, each spouse may designate that a portion  
44 of the refund shall be paid to such fund.

45 The State Tax Commission shall print on the Mississippi  
46 income tax form for residents a space for designating the  
47 contribution in substantially the following form:

48 "Mississippi Military Family Relief Fund

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

51 (2) The State Tax Commission shall explain in the  
52 instructions accompanying the individual income tax form the  
53 purposes for which the contributions authorized herein shall be  
54 used.

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

57 (4) The Chairman of the State Tax Commission shall determine  
58 annually the total amount designated by individuals to be paid to  
59 the fund, along with all interest earned thereon, and shall report  
60 such amount to the State Treasurer who shall pay such amount into  
61 the Mississippi Military Family Relief Fund.

62           (5) This section shall stand repealed from and after January  
63 1, 2010.

64           **SECTION 3.** This act shall take effect and be in force from  
65 and after July 1, 2007.