HOUSE BILL NO. 1183

AN ACT TO PROHIBIT THE USE OF A MINOR'S NAME AND SOCIAL SECURITY NUMBER ON AN INCOME TAX FORM BY A PERSON WHO IS NOT LEGALLY ENTITLED TO USE SUCH NAME AND NUMBER; TO PROVIDE PENALTIES FOR VIOLATIONS OF THIS ACT; AND FOR RELATED PURPOSES.

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

SECTION 1. In addition to any other provision of law, it shall be unlawful to use the name and social security number of any minor as a dependent on an income tax return or form if the person using the minor's name and social security number does not have the legal right to use such name and number. A violation of this section shall be punishable by a fine not to exceed Five Thousand Dollars ($5,000.00) or imprisonment in the county jail for not more than one (1) year, or both.

SECTION 2. This act shall take effect and be in force from and after July 1, 2014.