

By: Representatives Banks, Faulkner

To: Judiciary B

HOUSE BILL NO. 1183

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

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

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

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

