MISSISSIPPI LEGISLATURE

By: Representative Banks

REGULAR SESSION 2018

To: Apportionment and Elections; Constitution

HOUSE BILL NO. 662

1 AN ACT TO CREATE THE TAX RETURNS UNIFORMLY MADE PUBLIC ACT; 2 TO REQUIRE ANY CANDIDATE FOR PRESIDENT OR VICE PRESIDENT OF THE 3 UNITED STATES OF AMERICA TO FILE A COPY OF THE CANDIDATE'S FEDERAL 4 INCOME TAX RETURNS WITH THE STATE BOARD OF ELECTION COMMISSIONERS 5 FIFTY DAYS BEFORE THE GENERAL ELECTION BALLOT IS PRINTED; TO 6 PROVIDE THAT IF A CANDIDATE FOR PRESIDENT OR VICE PRESIDENT DOES 7 NOT FILE HIS OR HER FEDERAL INCOME TAX RETURNS WITH THE STATE BOARD OF ELECTION COMMISSIONERS, HIS OR HER NAME WILL NOT BE 8 9 PRINTED UPON THE GENERAL ELECTION BALLOT; TO AMEND SECTION 23-15-1093, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PROVISIONS 10 11 OF THIS ACT; AND FOR RELATED PURPOSES.

12 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI: 13 <u>SECTION 1.</u> (1) This act shall be known and may be cited as 14 the "Tax Returns Uniformly Made Public Act."

(2) The names of candidates for President and Vice President of the United States of America shall not be printed upon the ballot unless, no later than fifty (50) days before the general election ballot is printed, each candidate files with the State Board of Election Commissioners a copy of the candidate's federal income tax returns, as that term is defined in Section 6103(b)(1) of the Internal Revenue Code (26 U.S.C. s.6103), for at least the five (5) most recent taxable years for which the candidate has
filed such a return with the Internal Revenue Service.

Each candidate for President or Vice President of the 24 (3) United States of America shall provide written consent to the 25 State Board of Election Commissioners, in such form as the board 26 27 shall prescribe, for the public disclosure of the income tax The State Board of Election Commissioners shall post 28 returns. income tax returns filed with the board under this section on the 29 30 Secretary of State's website no later than seven (7) days after 31 the candidate has filed the income tax returns with the board.

32 (4) Before making public any income tax return filed under 33 this section, the State Board of Election Commissioners shall 34 redact any confidential information that the board deems 35 necessary.

36 SECTION 2. Section 23-15-1093, Mississippi Code of 1972, is 37 amended as follows:

38 23-15-1093. (1) Any person desiring to have his <u>or her</u> name 39 placed on the presidential preference primary ballot shall pay a 40 qualifying fee<u>, submit his or her federal income tax returns as</u> 41 <u>provided in Section 1 of this act</u>, and file the petition or 42 petitions as described in this section.

43 (2) The amount of the qualifying fee shall be Two Thousand
44 Five Hundred Dollars (\$2,500.00). Each independent candidate
45 shall pay the qualifying fee to the Secretary of State. Each

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46 political party candidate shall pay the qualifying fee to the 47 state executive committee of the appropriate political party.

A candidate shall file a petition or petitions in 48 (3) support of his or her candidacy with the state executive committee 49 50 of the appropriate political party or the Secretary of State, 51 whichever is applicable, after January 1 of the year in which the presidential preference primary is to be held and before January 52 53 15 of that same year. To comply with this section, a candidate 54 may file a petition or petitions signed by a total of not less than five hundred (500) qualified electors of the state, or 55 56 petitions signed by not less than one hundred (100) qualified electors of each congressional district of the state, in which 57 58 case there shall be a separate petition for each congressional 59 The petitions shall be in such form as prescribed by district. 60 the state executive committee or Secretary of State, whichever is 61 applicable; provided, that there shall be a space for the county 62 of residence of each signer next to the space provided for his or her signature. No signature may be counted as valid unless the 63 64 county of residence of the signer is provided. Each petition 65 shall contain an affirmation under the penalties of perjury that 66 each signer is a qualified elector in his or her congressional 67 district or in the state, as appropriate.

68 **SECTION 3.** This act shall take effect and be in force from 69 and after July 1, 2018.

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