

By: Representative Brown

To: Ways and Means

HOUSE BILL NO. 1243

1 AN ACT TO AUTHORIZE RESIDENT INDIVIDUAL INCOME TAXPAYERS TO  
2 DESIGNATE ANY PORTION OF THEIR TAX REFUND FOR A CONTRIBUTION TO BE  
3 MADE TO THE STATE GENERAL FUND; AND FOR RELATED PURPOSES.

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

5 **SECTION 1.** (1) Each resident individual taxpayer who files  
6 a Mississippi income tax return and who will receive a tax refund  
7 from the Department of Revenue may designate that a contribution  
8 be made to the State General Fund by marking the appropriate box  
9 printed on the return pursuant to this subsection. In the case of  
10 a joint return, each spouse may designate that a portion of the  
11 refund shall be paid to such fund.

12 The Department of Revenue shall print on the Mississippi  
13 income tax form for residents a space for designating the  
14 contribution in substantially the following form:

15 "STATE GENERAL FUND  
16 I wish to contribute ( ) \$1 ( ) \$5 ( ) \$10 ( ) Other \$ \_\_\_\_\_  
17 of my TAX REFUND TO THE STATE GENERAL FUND."



18           (2) The Department of Revenue shall explain in the  
19 instructions accompanying the individual income tax form the  
20 purposes for which the contributions authorized herein shall be  
21 used.

22           (3) This section shall apply to taxable years beginning on  
23 or after January 1, 2018.

24           (4) The Department of Revenue shall determine annually the  
25 total amount designated by individuals to be paid to the State  
26 General Fund and shall report such amount to the State Treasurer  
27 who shall pay such amount to State General Fund.

28           **SECTION 2.** This act shall take effect and be in force from  
29 and after its passage.

