

By: Representative Banks

To: Judiciary B

HOUSE BILL NO. 59

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 penalties provided by
7 law, it shall be unlawful to use the name and social security
8 number of any minor as a dependent on an income tax return or form
9 if the person using the minor's name and social security number
10 does not have the legal right to use such name and number. A
11 violation of this section shall be punishable by a fine not to
12 exceed Five Thousand Dollars (\$5,000.00) or imprisonment in the
13 county jail 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, 2019.

