

By: Senator(s) Cuevas

To: Finance

SENATE BILL NO. 2318

1 AN ACT TO AUTHORIZE RESIDENT INDIVIDUAL INCOME TAXPAYERS TO  
2 DESIGNATE ANY PORTION OF THEIR TAX REFUND FOR DEPOSIT INTO THE  
3 ANIMAL CARE 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 State Tax Commission may designate that a contribution be  
8 made to the Animal Care Fund created in Section 69-15-19, by  
9 marking the appropriate box printed on the return pursuant to this  
10 subsection. In the case of a joint return, each spouse may  
11 designate that a portion of the refund shall be paid to such fund.

12 The State Tax Commission shall print on the Mississippi  
13 income tax form for residents a space for designating the  
14 contribution in substantially the following form:

15 "ANIMAL CARE FUND

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

18 (2) The State Tax Commission 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, 2005.

24 (4) The Chairman of the State Tax Commission shall determine  
25 annually the total amount designated by individuals to be paid to  
26 the fund, along with all interest earned thereon, and shall report

27 such amount to the State Treasurer who shall pay such amount into  
28 the Animal Care Fund.

29         **SECTION 2.** This act shall take effect and be in force from  
30 and after July 1, 2005.