

By: Senator(s) Posey

To: Finance

SENATE BILL NO. 2899

1 AN ACT TO AMEND SECTION 27-7-91, MISSISSIPPI CODE OF 1972, TO
2 PROVIDE THAT THE INCOME TAX REFUND CONTRIBUTION FOR WILDLIFE SHALL
3 GO TO THE MISSISSIPPI WILDLIFE, FISHERIES AND PARKS FOUNDATION; TO
4 AMEND SECTION 27-7-93, MISSISSIPPI CODE OF 1972, TO CONFORM; AND
5 FOR RELATED PURPOSES.

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

7 **SECTION 1.** Section 27-7-91, Mississippi Code of 1972, is
8 amended as follows:

9 27-7-91. (1) Each resident individual taxpayer who files a
10 Mississippi income tax return and who will receive a tax refund
11 from the State Tax Commission may designate that a contribution be
12 made to the "Mississippi Wildlife, Fisheries and Parks Foundation"
13 by marking the appropriate box printed on the return pursuant to
14 this subsection. In the case of a joint return, each spouse may
15 designate that a portion of the refund shall be paid to the
16 foundation.

17 The State Tax Commission shall print on the Mississippi
18 income tax form for residents a space for designating the
19 contribution in substantially the following form:

20 **"MISSISSIPPI WILDLIFE, FISHERIES AND PARKS FOUNDATION.**

21 I wish to contribute ()\$1 ()\$5 ()\$10 () other \$_____ of my
22 TAX REFUND TO THE MISSISSIPPI WILDLIFE, FISHERIES AND PARKS
23 FOUNDATION."

24 (2) The State Tax Commission shall explain in the
25 instructions accompanying the individual income tax form the
26 purposes for which the contributions authorized herein shall be
27 used.

28 (3) This section shall apply to taxable years beginning on
29 or after January 1, 2005.

30 **SECTION 2.** Section 27-7-93, Mississippi Code of 1972, is
31 amended as follows:

32 27-7-93. (1) The Chairman of the State Tax Commission shall
33 determine annually the total amount designated by individuals to
34 be paid to the foundation, along with all interest earned thereon,
35 and shall report such amount to the State Treasurer who shall pay
36 such amount into the Mississippi Wildlife, Fisheries and Parks
37 Foundation.

38 (2) The Mississippi * * * Wildlife, Fisheries and Parks
39 Foundation may expend such monies deposited into the foundation
40 pursuant to subsection (1) of this section only to implement the
41 "Mississippi Natural Heritage Law of 1978," Sections 49-5-141
42 through 49-5-157, Mississippi Code of 1972, by providing for the
43 protection and management of nongame species, threatened or
44 endangered wildlife or plants, and unique geological formations
45 such as waterfalls, caves and canyons, and by purchasing, leasing,
46 registering, dedicating and maintaining natural areas.

47 **SECTION 3.** This act shall take effect and be in force from
48 and after its passage.