

By: Representatives Warren, Guice, Scott,
Clark

To: Military Affairs; Ways
and Means

HOUSE BILL NO. 683
(As Sent to Governor)

1 AN ACT TO AMEND SECTIONS 33-4-1 AND 27-7-94, MISSISSIPPI CODE
2 OF 1972, WHICH ESTABLISH THE MISSISSIPPI MILITARY FAMILY RELIEF
3 FUND AND TAX CHECKOFF PROGRAM, TO REMOVE THE PROVISIONS THAT
4 REQUIRES THE REPEAL OF SUCH SECTIONS; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 33-4-1, Mississippi Code of 1972, is
7 amended as follows:

8 33-4-1. * * * A special fund to be designated the
9 "Mississippi Military Family Relief Fund" is created in the State
10 Treasury. The fund shall be maintained by the State Treasurer as
11 a separate and special fund, separate and apart from the General
12 Fund of the state. The fund shall consist of any money designated
13 for deposit therein from any source, including, but not limited
14 to, money designated for deposit therein by Section 27-7-94, and
15 private contributions. Unexpended amounts remaining in the fund
16 at the end of a fiscal year shall not lapse into the State General
17 Fund and any interest earned or investment earnings on amounts in
18 the fund shall be deposited into the fund. Money in the fund
19 shall be under the direction of the Military Department. Such
20 funds shall be paid by the State Treasurer upon warrants issued by
21 the Department of Finance and Administration, based upon
22 recommendations made by the Adjutant General. Money in the fund
23 shall be utilized to make grants to families that experience a
24 financial hardship as a result of a family member who is a
25 Mississippi resident and a member of the Mississippi National
26 Guard or the Reserves of the Armed Forces of the United States
27 being called to active duty as a result of the September 11, 2001,
28 terrorist attacks. The Adjutant General shall establish

29 eligibility requirements for receipt of the grants and the amount
30 of the grants by rule no later than December 31, 2005.

31 * * *

32 **SECTION 2.** Section 27-7-94, Mississippi Code of 1972, is
33 amended as follows:

34 27-7-94. (1) Each resident individual taxpayer who files a
35 Mississippi income tax return and who will receive a tax refund
36 from the State Tax Commission may designate that a contribution be
37 made to the Mississippi Military Family Relief Fund created in
38 Section 33-4-1, to authorize resident individual income taxpayers
39 to designate any portion of their tax refund for deposit into the
40 Mississippi Military Family Relief Fund by marking the appropriate
41 box printed on the return pursuant to this subsection. In the
42 case of a joint return, each spouse may designate that a portion
43 of the refund shall be paid to such fund.

44 The State Tax Commission shall print on the Mississippi
45 income tax form for residents a space for designating the
46 contribution in substantially the following form:

47 "Mississippi Military Family Relief Fund

48 I wish to contribute () \$1 () \$5 () \$10 () Other \$____
49 of my tax refund to the Mississippi Military Family Relief Fund."

50 (2) The State Tax Commission shall explain in the
51 instructions accompanying the individual income tax form the
52 purposes for which the contributions authorized herein shall be
53 used.

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

56 (4) The Chairman of the State Tax Commission shall determine
57 annually the total amount designated by individuals to be paid to
58 the fund, along with all interest earned thereon, and shall report
59 such amount to the State Treasurer who shall pay such amount into
60 the Mississippi Military Family Relief Fund.

61 * * *

62 **SECTION 3.** This act shall take effect and be in force from
63 and after July 1, 2007.