

By: Representative Banks

To: Apportionment and  
Elections; Constitution

HOUSE BILL NO. 24

1 AN ACT TO CREATE THE TAX RETURNS UNIFORMLY MADE PUBLIC ACT;  
 2 TO REQUIRE ANY CANDIDATE FOR PRESIDENT OR VICE PRESIDENT OF THE  
 3 UNITED STATES OF AMERICA TO FILE A COPY OF THE CANDIDATE'S FEDERAL  
 4 INCOME TAX RETURNS WITH THE STATE BOARD OF ELECTION COMMISSIONERS  
 5 FIFTY DAYS BEFORE THE GENERAL ELECTION BALLOT IS PRINTED; TO  
 6 PROVIDE THAT IF A CANDIDATE FOR PRESIDENT OR VICE PRESIDENT DOES  
 7 NOT FILE HIS OR HER FEDERAL INCOME TAX RETURNS WITH THE STATE  
 8 BOARD OF ELECTION COMMISSIONERS, HIS OR HER NAME WILL NOT BE  
 9 PRINTED UPON THE GENERAL ELECTION BALLOT; TO AMEND SECTION  
 10 23-15-1093, MISSISSIPPI CODE OF 1972, TO CONFORM TO THE PROVISIONS  
 11 OF THIS ACT; AND FOR RELATED PURPOSES.

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

13 **SECTION 1.** (1) This section shall be known and may be cited  
 14 as the "Tax Returns Uniformly Made Public Act."

15 (2) The name of a candidate for President or Vice President  
 16 of the United States of America may not be printed upon the ballot  
 17 unless, no later than fifty (50) days before the general election  
 18 ballot is printed, the candidate files with the State Board of  
 19 Election Commissioners a copy of the candidate's federal income  
 20 tax returns, as that term is defined in Section 6103(b)(1) of the  
 21 Internal Revenue Code (26 U.S.C. s.6103), for at least the five



22 (5) most recent taxable years for which the candidate has filed  
23 such a return with the Internal Revenue Service.

24 (3) Each candidate for President or Vice President of the  
25 United States of America shall provide written consent to the  
26 State Board of Election Commissioners, in such form as the board  
27 prescribes, for the public disclosure of the income tax returns.  
28 The State Board of Election Commissioners shall post income tax  
29 returns filed with the board under this section on the Secretary  
30 of State's website no later than seven (7) days after the  
31 candidate has filed the income tax returns with the board.

32 (4) Before making public any income tax return filed under  
33 this section, the State Board of Election Commissioners shall  
34 redact any confidential information that the board deems  
35 necessary.

36 **SECTION 2.** Section 23-15-1093, Mississippi Code of 1972, is  
37 amended as follows:

38 23-15-1093. (1) Any person desiring to have his or her name  
39 placed on the presidential preference primary ballot shall pay a  
40 qualifying fee, submit his or her federal income tax returns as  
41 required under Section 1 of this act, and file the petition or  
42 petitions as described in this section.

43 (2) The amount of the qualifying fee shall be Two Thousand  
44 Five Hundred Dollars (\$2,500.00). Each independent candidate  
45 shall pay the qualifying fee to the Secretary of State. Each



46 political party candidate shall pay the qualifying fee to the  
47 state executive committee of the appropriate political party.

48 (3) A candidate shall file a petition or petitions in  
49 support of his or her candidacy with the state executive committee  
50 of the appropriate political party or the Secretary of State,  
51 whichever is applicable, after January 1 of the year in which the  
52 presidential preference primary is to be held and before January  
53 15 of that same year. To comply with this section, a candidate  
54 may file a petition or petitions signed by a total of not less  
55 than five hundred (500) qualified electors of the state, or  
56 petitions signed by not less than one hundred (100) qualified  
57 electors of each congressional district of the state, in which  
58 case there shall be a separate petition for each congressional  
59 district. The petitions shall be in such form as prescribed by  
60 the state executive committee or Secretary of State, whichever is  
61 applicable; provided, that there shall be a space for the county  
62 of residence of each signer next to the space provided for his or  
63 her signature. No signature may be counted as valid unless the  
64 county of residence of the signer is provided. Each petition  
65 shall contain an affirmation under the penalties of perjury that  
66 each signer is a qualified elector in his or her congressional  
67 district or in the state, as appropriate.

68 **SECTION 3.** This act shall take effect and be in force from  
69 and after July 1, 2019.

