MISSISSIPPI LEGISLATURE REGULAR SESSION 2021

By: Representative Banks

To: Apportionment and Elections; Ways and Means

HOUSE BILL NO. 405

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 3. This act shall take effect and be in force from and after July 1, 2021.