

By: Representatives Malone, Compretta,  
Guice, Moak, Horne, Robinson (84th),  
Reynolds, Simmons, Moore, Howell, Smith  
(35th), Dedeaux, Franks

To: Ways and Means

COMMITTEE SUBSTITUTE  
FOR  
HOUSE BILL NO. 1569

1 AN ACT TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO  
2 PROVIDE THAT CERTAIN AMOUNTS PAID BY A SELF-EMPLOYED INDIVIDUAL  
3 FOR INSURANCE WHICH CONSTITUTES MEDICAL CARE FOR THE TAXPAYER, HIS  
4 SPOUSE AND DEPENDENTS SHALL BE ALLOWED AS AN ADJUSTMENT TO GROSS  
5 INCOME UNDER THE MISSISSIPPI INCOME TAX LAW UNDER CERTAIN  
6 CIRCUMSTANCES; AND FOR RELATED PURPOSES.

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

8 SECTION 1. Section 27-7-18, Mississippi Code of 1972, is  
9 amended as follows:

10 27-7-18. (1) Alimony payments. In the case of a person  
11 described in Section 27-7-15(2)(e), there shall be allowed as a  
12 deduction from gross income amounts paid as periodic payments to  
13 the extent of such amounts as are includible in the gross income  
14 of the spouse as provided in Section 27-7-15(2)(e), payment of  
15 which is made within the person's taxable year.

16 (2) Unreimbursed moving expenses incurred after December 31,  
17 1994, are deductible as an adjustment to gross income in  
18 accordance with provisions of the United States Internal Revenue  
19 Code, and rules, regulations and revenue procedures thereunder  
20 relating to moving expenses, not in direct conflict with the  
21 provisions of the Mississippi Income Tax Law.

22 (3) Amounts paid in the calendar year 1999, by a  
23 self-employed individual for insurance which constitute medical  
24 care for the taxpayer, his spouse and dependents, are deductible  
25 as an adjustment to gross income in accordance with provisions of  
26 the United States Internal Revenue Code, and rules, regulations  
27 and revenue procedures thereunder relating to such payments, not  
28 in direct conflict with the provisions of the Mississippi Income

29 Tax Law. For the calendar year 2000, and each calendar year  
30 thereafter, such payments made in a calendar year shall be  
31 deductible as an adjustment to gross income at the rate provided  
32 under the United States Internal Revenue Code, and rules,  
33 regulations and revenue procedures thereunder relating to such  
34 payments, when such adjustment is fully implemented thereunder.

35 SECTION 2. Nothing in this act shall affect or defeat any  
36 claim, assessment, appeal, suit, right or cause of action for  
37 taxes due or accrued under the income tax or franchise tax laws  
38 before the date on which this act becomes effective, whether such  
39 claims, assessments, appeals, suits or actions have been begun  
40 before the date on which this act becomes effective or are begun  
41 thereafter; and the provisions of the income tax or franchise tax  
42 laws are expressly continued in full force, effect and operation  
43 for the purpose of the assessment, collection and enrollment of  
44 liens for any taxes due or accrued and the execution of any  
45 warrant under such laws before the date on which this act becomes  
46 effective, and for the imposition of any penalties, forfeitures or  
47 claims for failure to comply with such laws.

48 SECTION 3. This act shall take effect and be in force from  
49 and after January 1, 1999.