

By: Senator(s) Nunnelee

To: Finance

## SENATE BILL NO. 2214

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT IN AN AMOUNT NOT TO  
2 EXCEED \$5,000.00 FOR ATTORNEY'S FEES AND COURT COSTS ACTUALLY  
3 INCURRED FOR THE ADOPTION OF A CHILD; AND FOR RELATED PURPOSES.

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

5 SECTION 1. There shall be allowed as a credit against the  
6 tax imposed by this chapter the actual expenses incurred as  
7 attorney's fees and court costs, not to exceed Five Thousand  
8 Dollars (\$5,000.00), for each dependent child legally adopted by a  
9 taxpayer under the laws of this state during calendar year 1999 or  
10 during any calendar year thereafter. The tax credit under this  
11 section may be claimed only for the taxable year in which the  
12 adoption becomes final under the laws of this state. A tax credit  
13 is not allowed under this section for any child for which an  
14 exemption is claimed during the same taxable year under Section  
15 27-7-21(e).

16 SECTION 2. Nothing in this act shall affect or defeat any  
17 claim, assessment, appeal, suit, right or cause of action for  
18 taxes due or accrued under the income tax laws before the date on  
19 which this act becomes effective, whether such claims,  
20 assessments, appeals, suits or actions have been begun before the  
21 date on which this act becomes effective or are begun thereafter;  
22 and the provisions of the income tax laws are expressly continued  
23 in full force, effect and operation for the purpose of the  
24 assessment, collection and enrollment of liens for any taxes due  
25 or accrued and the execution of any warrant under such laws before  
26 the date on which this act becomes effective, and for the

27 imposition of any penalties, forfeitures or claims for failure to  
28 comply with such laws.

29 SECTION 3. Section 1 of this act shall be codified in  
30 Chapter 7 of Title 27, Mississippi Code of 1972.

31 SECTION 4. This act shall take effect and be in force from  
32 and after January 1, 1999.