

By: Senator(s) Kirby, Canon, Hamilton, Ross, To: Finance  
White (29th), Browning, Burton, Dickerson,  
Hall, Hawks, Lee, Minor, Smith, Johnson  
(19th), Hewes, Farris

## SENATE BILL NO. 2269

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 after December 31, 1998, by a self-employed  
23 individual for insurance which constitute medical care for the  
24 taxpayer, his spouse and dependents, are deductible as an  
25 adjustment to gross income in accordance with provisions of the  
26 United States Internal Revenue Code, and rules, regulations and  
27 revenue procedures thereunder relating to such payments, not in  
28 direct conflict with the provisions of the Mississippi Income Tax

29 Law.

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

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