

By: Senator(s) White (29th), Johnson (19th) To: Finance

## SENATE BILL NO. 2731

1 AN ACT TO AUTHORIZE COUNTIES AND MUNICIPALITIES TO ESTABLISH  
2 A SYSTEM WHEREBY CERTAIN MEMBERS OF VOLUNTEER FIRE DEPARTMENTS AND  
3 VOLUNTEER RESERVE LAW ENFORCEMENT OFFICERS WHO SERVE WITHIN THEIR  
4 JURISDICTION MAY BE CREDITED POINTS FOR CERTAIN VOLUNTEER  
5 ACTIVITIES; TO PROVIDE THAT SUCH POINTS MAY BE USED TO OBTAIN A  
6 DEDUCTION IN THEIR GROSS INCOME FOR INCOME TAX PURPOSES; TO  
7 REQUIRE COUNTIES AND MUNICIPALITIES THAT ESTABLISH SUCH A PROGRAM  
8 TO MAINTAIN CERTAIN RECORDS AND PROVIDE CERTAIN INFORMATION TO THE  
9 STATE TAX COMMISSION AND ELIGIBLE VOLUNTEERS; TO MAKE IT A CRIME  
10 TO KNOWINGLY MAKE A FALSE STATEMENT OR REPORT IN ORDER TO RECEIVE  
11 POINTS UNDER THE PROGRAM; TO AMEND SECTION 27-7-18, MISSISSIPPI  
12 CODE OF 1972, TO PROVIDE THAT VOLUNTEERS WHO HAVE BEEN CREDITED  
13 POINTS UNDER THE PROGRAM PROVIDED FOR IN THIS ACT SHALL BE ALLOWED  
14 A DEDUCTION FROM GROSS INCOME EQUAL TO \$1,000.00 FOR EVERY 50  
15 POINTS A VOLUNTEER IS CREDITED IN A TAXABLE YEAR NOT TO EXCEED  
16 \$5,000.00 PER TAXABLE YEAR; TO PROVIDE THAT NO MORE THAN 75 POINTS  
17 MAY BE EARNED IN ANY ONE CATEGORY FOR WHICH POINTS MAY BE AWARDED;  
18 AND FOR RELATED PURPOSES. BE IT ENACTED BY THE LEGISLATURE OF  
19 THE STATE OF MISSISSIPPI:  
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21 SECTION 1. (1) As used in this section, the term  
22 "volunteer" means a member of a volunteer fire department or a  
23 volunteer reserve law enforcement officer:

24 (a) Who serves without compensation except for nominal  
25 compensation or meals;

26 (b) Who has been an active member in such capacity for  
27 at least three (3) years; and

28 (c) Who has completed any required certification.

29 (2) The board of supervisors of any county or the governing  
30 authorities of any municipality may, in their discretion,  
31 establish and administer a system of awarding points to volunteers  
32 within their jurisdiction as provided for in this section so that  
33 such volunteers may qualify for the deduction from gross income  
34 provided for in Section 27-7-18(3), Mississippi Code of 1972.

35 (3) In order to qualify for the deduction from gross income

36 provided for in Section 27-7-18(3), Mississippi Code of 1972,  
37 points shall be credited to each volunteer in accordance with the  
38 following:

39 (a) One (1) point shall be credited for each hour of  
40 attendance in a training course recognized by the Mississippi Fire  
41 Personnel Minimum Standards and Certification Board, State Fire  
42 Academy, or the Board on Law Enforcement Officer Standards and  
43 Training;

44 (b) One (1) point shall be credited for each hour of  
45 in-service type training conducted by the local department or  
46 training academy;

47 (c) One (1) point shall be credited for each full night  
48 of sleeping in the station and being available to respond to an  
49 alarm;

50 (d) One (1) point shall be credited for every four (4)  
51 hours of standby either in the station or as a part of a rostered  
52 duty crew available to respond to an alarm; provided however, that  
53 credit for standby can only be given if no credit is received for  
54 an alarm;

55 (e) One (1) point shall be credited for each emergency  
56 call to which a volunteer responds;

57 (f) One (1) point shall be credited for each official  
58 company meeting or association committee meeting;

59 (g) One (1) point shall be credited for every four (4)  
60 hours of collateral duties. Collateral duties shall include fund  
61 raising activities, fire prevention activities, law enforcement  
62 activities, administrative duties, equipment maintenance, and work  
63 details; and

64 (h) One (1) point shall be credited for each hour of  
65 shift duty performed by a reserve law enforcement officer.

66 (4) A volunteer who has maintained an active status as a  
67 volunteer for at least twenty-five (25) years under a point system  
68 established pursuant to this section shall be credited with two

69 hundred fifty (250) points.

70 (5) A county or municipality that establishes a program  
71 under this section shall:

72 (a) Maintain a record of the points earned by each  
73 volunteer during each calendar year;

74 (b) Provide each volunteer a report identifying the  
75 number of points they earned by February 15 of the following year;

76 (c) Provide a report to the State Tax Commission that  
77 includes the names, addresses and social security numbers, and  
78 points earned by volunteers under the program authorized by this  
79 section.

80 (6) Any person claiming the reduction in gross income  
81 provided for in Section 27-7-18(3), Mississippi Code of 1972,  
82 shall attach a copy of the report provided pursuant to subsection  
83 (5)(b) of this section to such person's individual income tax  
84 return.

85 (7) Any person who knowingly makes a false statement or  
86 report in order to receive points or otherwise qualify for the  
87 deduction in gross income authorized by Section 27-7-18(3),  
88 Mississippi Code of 1972, shall be guilty of a felony and, upon  
89 conviction thereof shall, in addition to all other penalties  
90 provided by law, be punished by a fine of not more than Five  
91 Thousand Dollars (\$5,000.00) or by imprisonment for not more than  
92 five (5) years, or both.

93 SECTION 2. Section 27-7-18, Mississippi Code of 1972, is  
94 amended as follows:

95 27-7-18. (1) Alimony payments. In the case of a person  
96 described in Section 27-7-15(2)(e), there shall be allowed as a  
97 deduction from gross income amounts paid as periodic payments to  
98 the extent of such amounts as are includible in the gross income  
99 of the spouse as provided in Section 27-7-15(2)(e), payment of  
100 which is made within the person's taxable year.

101 (2) Unreimbursed moving expenses incurred after December 31,

102 1994, are deductible as an adjustment to gross income in  
103 accordance with provisions of the United States Internal Revenue  
104 Code, and rules, regulations and revenue procedures thereunder  
105 relating to moving expenses, not in direct conflict with the  
106 provisions of the Mississippi Income Tax Law.

107 (3) In the case of a volunteer who has been credited points  
108 under Section 1 of Senate Bill No. 2731, 1999 Regular Session,  
109 there shall be allowed as a deduction from gross income an amount  
110 equal to One Thousand Dollars (\$1,000.00) for every fifty (50)  
111 points such volunteer is credited during the taxable year not to  
112 exceed Five Thousand Dollars (\$5,000.00) per taxable year;  
113 provided however, that no more than seventy-five (75) points may  
114 be earned in any one (1) category for which points are credited in  
115 Section 1 of Senate Bill No. 2731, 1999 Regular Session.

116 SECTION 3. Nothing in this act shall affect or defeat any  
117 claim, assessment, appeal, suit, right or cause of action for  
118 taxes due or accrued under the income tax laws of the State of  
119 Mississippi prior to the date on which this act becomes effective,  
120 whether such assessments, appeals, suits, claims or actions shall  
121 have been begun before the date on which this act becomes  
122 effective or shall thereafter be begun; and the provisions of the  
123 income tax laws are expressly continued in full force, effect and  
124 operation for the purpose of the assessment, collection and  
125 enrollment of liens for any taxes due or accrued and executing of  
126 any warrant under said laws prior to the date on which this act  
127 becomes effective, and for the imposition of any penalties,  
128 forfeitures or claims for failure to comply therewith.

129 SECTION 4. This act shall take effect and be in force from  
130 and after July 1, 1999.