

**\*\*\*Not Germane\*\*\***

**AMENDMENT No. 1 PROPOSED TO**

**House Bill NO. 345**

**By Representative(s) Chaney, Reeves, Stribling**

1       **AMEND** by inserting the following language after line 48:

2       SECTION 2. A head of household filing an individual tax  
3 return shall be allowed, a credit, in the amount provided in this  
4 section, against the taxes imposed under this chapter. The amount  
5 of the credit shall not exceed Two Hundred Fifty Dollars (\$250.00)  
6 per taxable year for sales tax paid during the taxable year on the  
7 purchase of unprepared food for human consumption or the amount of  
8 income tax due the State of Mississippi, whichever is less. The  
9 credit provided in this section shall be applied after the head of  
10 household has calculated the amount of income tax liability due  
11 under this chapter. For the purposes of this section the term  
12 "head of household" means a person providing a place of residence  
13 and provision for himself or herself and, if applicable, any  
14 dependent or dependents living at such residence.

15       **AMEND FURTHER** by renumbering succeeding sections.

16       **AMEND FURTHER** on line 49 by striking the language "Section 1"  
17 and inserting in lieu thereof "Sections 1 and 2"

18       **AMEND FURTHER** on lines 51 and 52 by striking the language  
19 "This act shall take effect and be in force from and after January  
20 1, 1999." and inserting in lieu thereof the language "Section 1 of  
21 this act shall take effect and be in force from and after January  
22 1, 1999, and Section 2 of this act shall take effect and be in  
23 force from and after January 1, 2000."

24

25       **AMEND FURTHER** the title to conform.

**99\HR03\HB345A.1J \*HR03/HB345A.1J\***

PAGE 2

bs