HOUSE BILL NO. 376

AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WITH A
DEPENDENT HAVING A DISABILITY; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) (a) For any taxpayer who has a dependent
with a disability, a credit against the taxes imposed by this
chapter shall be allowed in the amount provided in subsection (2)
of this section.

(b) For purposes of this section, the term "disability"
includes, but is not limited to, the following:

(i) Polio residuals (inability to walk without
assistance or limitation of upper extremity function);

(ii) Diabetes insipidus with growth retardation or
severe visual field loss;

(iii) Cystic fibrosis, with evidence of extensive
disease requiring ongoing treatment or hospitalization, or both;

(iv) Autism and related or similar developmental
disorders;

(v) Mental retardation documented by IQ testing;

(vi) Cerebral palsy with motor dysfunction,
seizure disorder, communication disorder or IQ of seventy (70) or
less;

(vii) Blindness (best corrected visual acuity of
20/200 or severe visual field loss);

(viii) Anencephalus and catastrophic anomalies;

(ix) Meningomyelocele (Spina Bifida);

(x) Hearing impairments with inability to hear air
conduction thresholds at forty (40) decibels for dependents under
five (5) years of age, or seventy (70) decibels for dependents
five (5) years of age and older;
(xi) Organic loss of speech;
(xii) Chronic lung conditions requiring frequent
hospitalization and ongoing medical treatment;
(xiii) Heart transplant for a period of twelve
12 months following the surgery;
(xiv) Heart conditions not amenable to treatment;
(xv) Digestive impairments causing failure to
thrive (growth problems);
(xvi) Renal dialysis;
(xvii) Renal transplant for a period of twelve
12 months following the surgery;
(xviii) Hemolytic anemia with persistent
hematocrit of twenty-six percent (26%) or less;
(xix) Sickle cell disease with medically
documented crises;
(xx) Coagulation disorder with spontaneous or
inappropriate bleeding;
(xxi) Acute leukemia for a period of thirty (30)
months from diagnosis or recurrence;
(xxii) Seizure disorder not controlled by
medication;
(xxiii) Down syndrome established by clinical
findings;
(xxiv) Cancer requiring treatment; and
(xxv) Symptomatic HIV.
(c) In order to be eligible for the credit provided in
this section, a taxpayer must submit a notarized medical statement
from the dependent's attending physician or psychologist
certifying the dependent's condition of disability for the tax
year; however, documentation that the dependent qualified for
Supplemental Security Income from the Social Security
Administration during the tax year shall create a presumption of disability and shall be accepted to establish eligibility in lieu of the notarized medical statement required under this paragraph.

(2) The income tax credit provided in subsection (1) of this section shall be equal to the lesser of Two Hundred Fifty Dollars ($250.00) per dependent of the taxpayer with a disability or the amount of income tax imposed upon the taxpayer for the taxable year reduced by the sum of all other credits allowable to such taxpayer under the state income tax laws, except credit for tax payments made by or on behalf of the taxpayer. In the case of married individuals filing separate returns, each person may claim an amount not to exceed one-half (1/2) of the tax credit that would have been allowed for a joint return. Any unused portion of the credit may be carried forward for the next five (5) succeeding tax years.

(3) Amounts utilized by the taxpayer as a credit pursuant to this section may not be utilized as a deduction by the taxpayer for state income tax purposes.

SECTION 2. Section 1 of this act shall be codified in Chapter 7, Title 27, Mississippi Code of 1972.

SECTION 3. Nothing in this act shall affect or defeat any claim, assessment, appeal, suit, right or cause of action for taxes due or accrued under the income tax laws before the date on which this act becomes effective, whether such claims, assessments, appeals, suits or actions have been begun before the date on which this act becomes effective or are begun thereafter; and the provisions of the income tax laws are expressly continued in full force, effect and operation for the purpose of the imposition of any penalties, forfeitures or claims for failure to comply with such laws.
SECTION 4. This act shall take effect and be in force from