

By: Senator(s) Carmichael, White (29th)

To: Finance

SENATE BILL NO. 2139

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.

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

20 SECTION 1. (1) As used in this section, the term
 21 "volunteer" means a member of a volunteer fire department or a
 22 volunteer reserve law enforcement officer:

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

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

27 (c) Who has completed any required certification.

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

34 (3) In order to qualify for the deduction from gross income
 35 provided for in Section 27-7-18(3), Mississippi Code of 1972,



36 points shall be credited to each volunteer in accordance with the
37 following:

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

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

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

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

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

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

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

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

65 (4) A volunteer who has maintained an active status as a
66 volunteer for at least twenty-five (25) years under a point system
67 established pursuant to this section shall be credited with two
68 hundred fifty (250) points.



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

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

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

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

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

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

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

94 27-7-18. (1) Alimony payments. In the case of a person
95 described in Section 27-7-15(2)(e), there shall be allowed as a
96 deduction from gross income amounts paid as periodic payments to
97 the extent of such amounts as are includible in the gross income
98 of the spouse as provided in Section 27-7-15(2)(e), payment of
99 which is made within the person's taxable year.

100 (2) Unreimbursed moving expenses incurred after December 31,
101 1994, are deductible as an adjustment to gross income in



102 accordance with provisions of the United States Internal Revenue
103 Code, and rules, regulations and revenue procedures thereunder
104 relating to moving expenses, not in direct conflict with the
105 provisions of the Mississippi Income Tax Law.

106 (3) Amounts paid after December 31, 1998, by a self-employed
107 individual for insurance which constitute medical care for the
108 taxpayer, his spouse and dependents, are deductible as an
109 adjustment to gross income in accordance with provisions of the
110 United States Internal Revenue Code, and rules, regulations and
111 revenue procedures thereunder relating to such payments, not in
112 direct conflict with the provisions of the Mississippi Income Tax
113 Law.

114 (4) Contributions or payments to a Mississippi Affordable
115 College Savings (MACS) Program account are deductible from gross
116 income as provided in Section 37-155-113. Payments made under a
117 prepaid tuition contract entered into under the Mississippi
118 Prepaid Affordable College Tuition Program are deductible as
119 provided in Section 37-155-17.

120 (5) In the case of a volunteer who has been credited points
121 under Section 1 of Senate Bill No. 2139, 2001 Regular Session,
122 there shall be allowed as a deduction from gross income an amount
123 equal to One Thousand Dollars (\$1,000.00) for every fifty (50)
124 points such volunteer is credited during the taxable year not to
125 exceed Five Thousand Dollars (\$5,000.00) per taxable year;
126 provided, however, that no more than seventy-five (75) points may
127 be earned in any one (1) category for which points are credited in
128 Section 1 of Senate Bill No. 2139, 2001 Regular Session.

129 SECTION 3. This act shall take effect and be in force from
130 and after July 1, 2001.

