

By: Senator(s) White (29th)

To: Finance

SENATE BILL NO. 3040

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, that  
52 credit for standby can only be given if no credit is received for  
53 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 fund  
60 raising activities, fire prevention activities, law enforcement  
61 activities, administrative duties, equipment maintenance and work  
62 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. 3040, 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. 3040, 2001 Regular Session.

129           SECTION 3. Nothing in this act shall affect or defeat any  
130 claim, assessment, appeal, suit, right or cause of action for  
131 taxes due or accrued under the income tax laws of the State of  
132 Mississippi prior to the date on which this act becomes effective,

133 whether such assessments, appeals, suits, claims or actions shall  
134 have been begun before the date on which this act becomes  
135 effective or shall thereafter be begun; and the provisions of the  
136 income tax laws are expressly continued in full force, effect and  
137 operation for the purpose of the assessment, collection and  
138 enrollment of liens for any taxes due or accrued and executing of  
139 any warrant under said laws prior to the date on which this act  
140 becomes effective, and for the imposition of any penalties,  
141 forfeitures or claims for failure to comply therewith.

142 SECTION 4. This act shall take effect and be in force from  
143 and after July 1, 2001.