

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 24

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO
2 INCUR EXPENSES FOR CRIMINAL RECORDS BACKGROUND CHECKS REQUIRED BY
3 LAW FOR EMPLOYEES AND PROSPECTIVE EMPLOYEES; TO LIMIT THE AMOUNT
4 OF THE INCOME TAX CREDIT THAT MAY BE CLAIMED BY A TAXPAYER; TO
5 PROVIDE THAT A TAXPAYER MUST PROVIDE CERTAIN INFORMATION TO THE
6 STATE TAX COMMISSION IN ORDER TO RECEIVE THE INCOME TAX CREDIT;
7 AND FOR RELATED PURPOSES.

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

9 **SECTION 1.** (1) For any taxpayer that incurs expenses
10 for a criminal records background check required by law for an
11 employee or prospective employee, or both, of the taxpayer, a
12 credit against the taxes imposed under this chapter shall be
13 allowed in the amount provided in this section. If a taxpayer
14 incurs expenses for such a criminal records background check for
15 more than one (1) employee or prospective employee, or both, the
16 taxpayer may claim the credit for the aggregate amount of such
17 expenses. However, the maximum aggregate income tax credit that
18 may be claimed by a taxpayer for a taxable year shall not exceed
19 the lesser of Three Thousand Five Hundred Dollars (\$3,500.00) or
20 the amount of income tax imposed upon the taxpayer for the taxable
21 year reduced by the sum of all other credits allowable to such
22 taxpayer under this chapter, except credit for tax payments made
23 by or on behalf of the taxpayer.

24 (2) To obtain the credit provided for in this section, a
25 taxpayer must provide to the State Tax Commission proof of the
26 expenses incurred for which the credit is claimed and any other
27 information required by the State Tax Commission.



28 **SECTION 2.** Section 1 of this act shall be codified as a
29 separate code section in Chapter 7, Title 27, Mississippi Code of
30 1972.

31 **SECTION 3.** Nothing in this act shall affect or defeat any
32 claim, assessment, appeal, suit, right or cause of action for
33 taxes due or accrued under the income tax laws before the date on
34 which this act becomes effective, whether such claims,
35 assessments, appeals, suits or actions have been begun before the
36 date on which this act becomes effective or are begun thereafter;
37 and the provisions of the income tax laws are expressly continued
38 in full force, effect and operation for the purpose of the
39 assessment, collection and enrollment of liens for any taxes due
40 or accrued and the execution of any warrant under such laws before
41 the date on which this act becomes effective, and for the
42 imposition of any penalties, forfeitures or claims for failure to
43 comply with such laws.

44 **SECTION 4.** This act shall take effect and be in force from
45 and after July 1, 2003.

