

By: Representative Robertson

To: Ways and Means

HOUSE BILL NO. 47

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR PARENTS, GUARDIANS
2 AND CUSTODIANS WHO HOME SCHOOL THEIR CHILDREN; TO PROVIDE CERTAIN
3 CONDITIONS UNDER WHICH A PERSON IS NOT ENTITLED TO RECEIVE A TAX
4 CREDIT; TO PROVIDE THAT A PERSON MUST PROVIDE THE STATE TAX
5 COMMISSION WITH CERTAIN INFORMATION IN ORDER TO RECEIVE THE TAX
6 CREDIT; AND FOR RELATED PURPOSES.

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

8 **SECTION 1.** (1) As used in this section, the term "home
9 school student" means a compulsory-school-age child taught by
10 private teachers, parents, guardians or custodians in a legitimate
11 home instruction program as defined under the Mississippi
12 Compulsory School Attendance Law (Section 37-13-91).

13 (2) For a parent, guardian or custodian of a home school
14 student, a credit against the taxes imposed under this chapter
15 shall be allowed in the amount provided in this section. A
16 parent, guardian or custodian of a home school student may claim a
17 credit in an amount equal to the base student cost (as determined
18 in Section 37-151-7) for each home school student. However, the
19 maximum aggregate income tax credit that may be claimed by a
20 parent, guardian or custodian for a taxable year shall not exceed
21 the amount of income tax imposed upon the parent, guardian or
22 custodian for the taxable year reduced by the sum of all other
23 credits allowable to such taxpayer under this chapter, except
24 credit for tax payments made by or on behalf of the taxpayer. A
25 parent, guardian or custodian is not entitled to the credit
26 provided in this section for a home school student that is
27 enrolled as a student in a public school in this state at any time
28 during the taxable year for which the credit is claimed. In the
29 case of married individuals filing separate returns, each person



30 may claim an amount not to exceed one-half (1/2) of the tax credit
31 that would have been allowed for a joint return.

32 (3) If a parent, guardian or custodian desires to qualify
33 for the tax credit provided in this section, the person must
34 provide the State Tax Commission with the following information:

35 (a) The number of home school students for which a
36 credit is claimed;

37 (b) A statement of the parent, guardian or custodian
38 acknowledging that no home school student for which a credit is
39 claimed was enrolled as a student in a public school in this state
40 at any time during the taxable year for which the credit is
41 claimed; and

42 (c) Documentation provided by the State Department of
43 Education indicating the base student cost for the taxable year
44 for which the tax credit is claimed.

45 **SECTION 2.** Section 1 of this act shall be codified as a
46 separate code section in Chapter 7, Title 27, Mississippi Code of
47 1972.

48 **SECTION 3.** Nothing in this act shall affect or defeat any
49 claim, assessment, appeal, suit, right or cause of action for
50 taxes due or accrued under the income tax laws before the date on
51 which this act becomes effective, whether such claims,
52 assessments, appeals, suits or actions have been begun before the
53 date on which this act becomes effective or are begun thereafter;
54 and the provisions of the income tax laws are expressly continued
55 in full force, effect and operation for the purpose of the
56 assessment, collection and enrollment of liens for any taxes due
57 or accrued and the execution of any warrant under such laws before
58 the date on which this act becomes effective, and for the
59 imposition of any penalties, forfeitures or claims for failure to
60 comply with such laws.

61 **SECTION 4.** This act shall take effect and be in force from
62 and after January 1, 2002.

