

By: Representative Fleming

To: Ways and Means

HOUSE BILL NO. 164

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WHO
2 INCUR EXPENSES FOR TUTORIAL SERVICES FOR DEPENDENTS ENROLLED AS
3 STUDENTS IN MISSISSIPPI PUBLIC SCHOOLS; TO LIMIT THE AMOUNT OF THE
4 INCOME TAX CREDIT THAT MAY BE CLAIMED BY A TAXPAYER; TO PROVIDE
5 THAT THE STATE TAX COMMISSION SHALL DEVELOP A LIST OF TUTORIAL
6 SERVICE EXPENSES FOR WHICH THE CREDIT MAY BE CLAIMED AND SHALL
7 DEVELOP GUIDELINES FOR ADMINISTERING THE CREDIT AND HOW IT MAY BE
8 OBTAINED; TO PROVIDE THAT A TAXPAYER MUST PROVIDE CERTAIN
9 INFORMATION TO THE STATE TAX COMMISSION IN ORDER TO RECEIVE THE
10 INCOME TAX CREDIT; AND FOR RELATED PURPOSES.

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

12 **SECTION 1.** (1) (a) For any taxpayer who incurs expenses
13 for tutorial services for a dependent of the taxpayer enrolled as
14 a student in a Mississippi public school, a credit against the
15 taxes imposed by this chapter shall be allowed in the amount
16 provided in this section. If a taxpayer incurs expenses for
17 tutorial services for more than one (1) dependent enrolled in a
18 Mississippi public school, the taxpayer may claim the credit for
19 the aggregate amount of such expenses. However, the maximum
20 aggregate income tax credit that may be claimed by a taxpayer for
21 a taxable year shall not exceed the lesser of Three Thousand
22 Dollars (\$3,000.00) or the amount of income tax imposed upon the
23 taxpayer for the taxable year reduced by the sum of all other
24 credits allowable to such taxpayer under the state income tax
25 laws, except credit for tax payments made by or on behalf of the
26 taxpayer. In the case of married individuals filing separate
27 returns, each person may claim an amount not to exceed one-half
28 (1/2) of the tax credit that would have been allowed for a joint
29 return.

30 (2) The State Tax Commission shall develop a list of
31 tutorial service expenses for which the credit may be claimed and



32 shall develop guidelines for administering the credit and how it
33 may be obtained.

34 (3) To obtain the credit provided for in this section, a
35 taxpayer must provide to the State Tax Commission proof of the
36 expenses incurred for which the credit is claimed and any other
37 information required by the State Tax Commission.

38 **SECTION 2.** Section 1 of this act shall be codified as a
39 separate code section in Chapter 7, Title 27, Mississippi Code of
40 1972.

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

54 **SECTION 4.** This act shall take effect and be in force from
55 and after July 1, 2004.

