

By: Representative Moore (60th)

To: Ways and Means

HOUSE BILL NO. 272

1 AN ACT TO PROVIDE AN INCOME TAX CREDIT FOR TAXPAYERS WITH A
2 DEPENDENT HAVING A DISABILITY; AND FOR RELATED PURPOSES.

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

4 **SECTION 1.** (1) (a) For any taxpayer who has a dependent
5 with a disability, a credit against the taxes imposed by this
6 chapter shall be allowed in the amount provided in subsection (2)
7 of this section.

8 (b) For purposes of this section, the term "disability"
9 includes, but is not limited to, the following:

10 (i) Polio residuals (inability to walk without
11 assistance or limitation of upper extremity function);

12 (ii) Diabetes insipidus with growth retardation or
13 severe visual field loss;

14 (iii) Cystic fibrosis, with evidence of extensive
15 disease requiring ongoing treatment or hospitalization, or both;

16 (iv) Autism and related or similar developmental
17 disorders;

18 (v) Mental retardation documented by IQ testing;

19 (vi) Cerebral palsy with motor dysfunction,
20 seizure disorder, communication disorder or IQ of seventy (70) or
21 less;

22 (vii) Blindness (best corrected visual acuity of
23 20/200 or severe visual field loss);

24 (viii) Anencephalus and catastrophic anomalies;

25 (ix) Meningomyelocele (Spina Bifida);

26 (x) Hearing impairments with inability to hear air
27 conduction thresholds at forty (40) decibels for dependents under



28 five (5) years of age, or seventy (70) decibels for dependents
29 five (5) years of age and older;

30 (xi) Organic loss of speech;

31 (xii) Chronic lung conditions requiring frequent
32 hospitalization and ongoing medical treatment;

33 (xiii) Heart transplant for a period of twelve
34 (12) months following the surgery;

35 (xiv) Heart conditions not amenable to treatment;

36 (xv) Digestive impairments causing failure to
37 thrive (growth problems);

38 (xvi) Renal dialysis;

39 (xvii) Renal transplant for a period of twelve
40 (12) months following the surgery;

41 (xviii) Hemolytic anemia with persistent
42 hematocrit of twenty-six percent (26%) or less;

43 (xix) Sickle cell disease with medically
44 documented crises;

45 (xx) Coagulation disorder with spontaneous or
46 inappropriate bleeding;

47 (xxi) Acute leukemia for a period of thirty (30)
48 months from diagnosis or recurrence;

49 (xxii) Seizure disorder not controlled by
50 medication;

51 (xxiii) Down syndrome established by clinical
52 findings;

53 (xxiv) Cancer requiring treatment; and

54 (xxv) Symptomatic HIV.

55 (c) In order to be eligible for the credit provided in
56 this section, a taxpayer must submit a notarized medical statement
57 from the dependent's attending physician or psychologist
58 certifying the dependent's condition of disability for the tax
59 year; however, documentation that the dependent qualified for
60 Supplemental Security Income from the Social Security



61 Administration during the tax year shall create a presumption of
62 disability and shall be accepted to establish eligibility in lieu
63 of the notarized medical statement required under this paragraph.

64 (2) The income tax credit provided in subsection (1) of this
65 section shall be equal to the lesser of Two Hundred Fifty Dollars
66 (\$250.00) per dependent of the taxpayer with a disability or the
67 amount of income tax imposed upon the taxpayer for the taxable
68 year reduced by the sum of all other credits allowable to such
69 taxpayer under the state income tax laws, except credit for tax
70 payments made by or on behalf of the taxpayer. In the case of
71 married individuals filing separate returns, each person may claim
72 an amount not to exceed one-half (1/2) of the tax credit that
73 would have been allowed for a joint return. Any unused portion of
74 the credit may be carried forward for the next five (5) succeeding
75 tax years.

76 (3) Amounts utilized by the taxpayer as a credit pursuant to
77 this section may not be utilized as a deduction by the taxpayer
78 for state income tax purposes.

79 **SECTION 2.** Section 1 of this act shall be codified in
80 Chapter 7, Title 27, Mississippi Code of 1972.

81 **SECTION 3.** Nothing in this act shall affect or defeat any
82 claim, assessment, appeal, suit, right or cause of action for
83 taxes due or accrued under the income tax laws before the date on
84 which this act becomes effective, whether such claims,
85 assessments, appeals, suits or actions have been begun before the
86 date on which this act becomes effective or are begun thereafter;
87 and the provisions of the income tax laws are expressly continued
88 in full force, effect and operation for the purpose of the
89 assessment, collection and enrollment of liens for any taxes due
90 or accrued and the execution of any warrant under such laws before
91 the date on which this act becomes effective, and for the
92 imposition of any penalties, forfeitures or claims for failure to
93 comply with such laws.



94 **SECTION 4.** This act shall take effect and be in force from
95 and after January 1, 2003.

