HOUSE BILL NO. 272

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

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

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

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

(i) Polio residuals (inability to walk without assistance or limitation of upper extremity function);
(ii) Diabetes insipidus with growth retardation or severe visual field loss;
(iii) Cystic fibrosis, with evidence of extensive disease requiring ongoing treatment or hospitalization, or both;
(iv) Autism and related or similar developmental disorders;
(v) Mental retardation documented by IQ testing;
(vi) Cerebral palsy with motor dysfunction, seizure disorder, communication disorder or IQ of seventy (70) or less;
(vii) Blindness (best corrected visual acuity of 20/200 or severe visual field loss);
(viii) Anencephalus and catastrophic anomalies;
(ix) Meningomyelocele (Spina Bifida);
(x) Hearing impairments with inability to hear air conduction thresholds at forty (40) decibels for dependents under
five (5) years of age, or seventy (70) decibels for dependents
five (5) years of age and older;
(xii) Chronic lung conditions requiring frequent hospitalization and ongoing medical treatment;
(xiii) Heart transplant for a period of twelve (12) months following the surgery;
(xiv) Heart conditions not amenable to treatment;
(xv) Digestive impairments causing failure to thrive (growth problems);
(xvi) Renal dialysis;
(xvii) Renal transplant for a period of twelve (12) months following the surgery;
(xviii) Hemolytic anemia with persistent hematocrit of twenty-six percent (26%) or less;
(xix) Sickle cell disease with medically documented crises;
(xx) Coagulation disorder with spontaneous or inappropriate bleeding;
(xxi) Acute leukemia for a period of thirty (30) months from diagnosis or recurrence;
(xxii) Seizure disorder not controlled by medication;
(xxiii) Down syndrome established by clinical findings;
(xxiv) Cancer requiring treatment; and
(xxv) Symptomatic HIV.
(c) In order to be eligible for the credit provided in this section, a taxpayer must submit a notarized medical statement from the dependent's attending physician or psychologist certifying the dependent's condition of disability for the tax year; however, documentation that the dependent qualified for Supplemental Security Income from the Social Security...
Administration during the tax year shall create a presumption of
disability and shall be accepted to establish eligibility in lieu
of the notarized medical statement required under this paragraph.

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

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

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

SECTION 3. Nothing in this act shall affect or defeat any
claim, assessment, appeal, suit, right or cause of action for
taxes due or accrued under the income tax laws before the date on
which this act becomes effective, whether such claims,
assessments, appeals, suits or actions have been begun before the
date on which this act becomes effective or are begun thereafter;
and the provisions of the income tax laws are expressly continued
in full force, effect and operation for the purpose of the
assessment, collection and enrollment of liens for any taxes due
or accrued and the execution of any warrant under such laws before
the date on which this act becomes effective, and for the
imposition of any penalties, forfeitures or claims for failure to
comply with such laws.
SECTION 4. This act shall take effect and be in force from