

By: Representative Scott (80th)

To: Rules

HOUSE CONCURRENT RESOLUTION NO. 102

1 A CONCURRENT RESOLUTION SUSPENDING THE DEADLINES FOR THE
2 PURPOSE OF REQUESTING THE DRAFTING, AND THE INTRODUCTION,
3 CONSIDERATION AND PASSAGE, OF A BILL ENTITLED "AN ACT ENTITLED THE
4 "MISSISSIPPI ARMED FORCES TAX FAIRNESS AND RELIEF ACT OF 2003"; TO
5 AMEND THE MISSISSIPPI INCOME TAX LAW TO PROVIDE SPECIAL TAX
6 BENEFITS AND RULES FOR MEMBERS OF THE ARMED FORCES AND MISSISSIPPI
7 NATIONAL GUARD OR RESERVE SERVING ON QUALIFIED OFFICIAL EXTENDED
8 DUTY WHICH IS AT LEAST 150 MILES FROM THEIR PRINCIPAL RESIDENCE;
9 TO PROVIDE FOR THE EXCLUSION OF CAPITAL GAINS TAXATION OF ANY GAIN
10 FROM THE SALE OF A PRINCIPAL RESIDENCE; TO EXCLUDE FROM GROSS
11 INCOME ANY QUALIFIED MILITARY BENEFITS TO THE MEMBER OR HIS FAMILY
12 INCLUDING DEATH BENEFITS AND HOMEOWNERS ASSISTANCE; TO PROVIDE A
13 DEDUCTION FOR ITEMIZERS AND NONITEMIZERS FOR UNREIMBURSED
14 OVERNIGHT TRAVEL, MEALS AND LODGING EXPENSES FOR ARMED FORCES AND
15 MISSISSIPPI NATIONAL GUARD AND RESERVE MEMBERS WHO MUST TRAVEL
16 MORE THAN 100 MILES FROM HOME AND STAY OVERNIGHT AS PART OF THEIR
17 OFFICIAL DUTIES; TO PROVIDE FOR AN INCOME TAX DEDUCTION AND AN
18 EXEMPTION FOR DISTRIBUTIONS FROM AN EDUCATION INDIVIDUAL
19 RETIREMENT ACCOUNT FOR THE COSTS OF TUITION AND EXPENSES OF ANY
20 MISSISSIPPI RESIDENT FOR ATTENDING THE UNITED STATES MILITARY
21 ACADEMY, THE UNITED STATES NAVAL ACADEMY, THE UNITED STATES AIR
22 FORCE ACADEMY, THE UNITED STATES COAST GUARD ACADEMY OR THE UNITED
23 STATES MERCHANT MARINE ACADEMY; TO WAIVE ANY PENALTY FOR LATE
24 FILING OF STATE INCOME TAX RETURNS BY MEMBERS OF THE ARMED FORCES
25 AND MISSISSIPPI NATIONAL GUARD OR RESERVE SERVING ON QUALIFIED
26 OFFICIAL EXTENDED DUTY; TO AMEND SECTIONS 27-7-15, 27-7-16,
27 27-7-17 AND 27-7-53, MISSISSIPPI CODE OF 1972, IN CONFORMITY
28 THERETO; TO INCLUDE CHILD CARE AND WORK TRANSPORTATION ASSISTANCE
29 PROVIDED UNDER THE TANF PROGRAM FOR DEPENDENTS OF MEMBERS OF THE
30 ARMED FORCES, NATIONAL GUARD OR RESERVE SERVING ON QUALIFIED
31 EXTENDED DUTY AND TO AMEND SECTION 43-17-5, MISSISSIPPI CODE OF
32 1972, IN CONFORMITY THERETO; TO PROVIDE FOR NONRESIDENT TUITION
33 WAIVERS AND SCHOLARSHIPS FOR ATTENDANCE AT STATE INSTITUTIONS OF
34 HIGHER LEARNING AND PUBLIC COMMUNITY COLLEGES FOR DEPENDENTS OF
35 MEMBERS OF THE ARMED FORCES AND MISSISSIPPI NATIONAL GUARD OR
36 RESERVE SERVING ON QUALIFIED OFFICIAL EXTENDED DUTY; AND FOR
37 RELATED PURPOSES."

38 BE IT RESOLVED BY THE HOUSE OF REPRESENTATIVES OF THE STATE
39 OF MISSISSIPPI, THE SENATE CONCURRING THEREIN, That the Joint
40 Rules of the House and the Senate, including all the deadlines and
41 other provisions imposed by Joint Rule No. 40, are suspended for
42 the purpose of requesting the drafting, and the introduction,
43 consideration and passage, of a bill entitled "AN ACT ENTITLED THE
44 "MISSISSIPPI ARMED FORCES TAX FAIRNESS AND RELIEF ACT OF 2003"; TO



45 AMEND THE MISSISSIPPI INCOME TAX LAW TO PROVIDE SPECIAL TAX
46 BENEFITS AND RULES FOR MEMBERS OF THE ARMED FORCES AND MISSISSIPPI
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