SENATE BILL NO. 2884

AN ACT TO AUTHORIZE COUNTIES AND MUNICIPALITIES TO ESTABLISH A SYSTEM WHEREBY CERTAIN MEMBERS OF VOLUNTEER FIRE DEPARTMENTS AND VOLUNTEER RESERVE LAW ENFORCEMENT OFFICERS WHO SERVE WITHIN THEIR JURISDICTION MAY BE CREDITED POINTS FOR CERTAIN VOLUNTEER ACTIVITIES; TO PROVIDE THAT SUCH POINTS MAY BE USED TO OBTAIN A DEDUCTION IN THEIR GROSS INCOME FOR INCOME TAX PURPOSES; TO REQUIRE COUNTIES AND MUNICIPALITIES THAT ESTABLISH SUCH A PROGRAM TO MAINTAIN CERTAIN RECORDS AND PROVIDE CERTAIN INFORMATION TO THE STATE TAX COMMISSION AND ELIGIBLE VOLUNTEERS; TO MAKE IT A CRIME TO KNOWINGLY MAKE A FALSE STATEMENT OR REPORT IN ORDER TO RECEIVE POINTS UNDER THE PROGRAM; TO AMEND SECTION 27-7-18, MISSISSIPPI CODE OF 1972, TO PROVIDE THAT VOLUNTEERS WHO HAVE BEEN CREDITED POINTS UNDER THE PROGRAM PROVIDED FOR IN THIS ACT SHALL BE ALLOWED A DEDUCTION FROM GROSS INCOME EQUAL TO $1,000.00 FOR EVERY 50 POINTS A VOLUNTEER IS CREDITED IN A TAXABLE YEAR NOT TO EXCEED $5,000.00 PER TAXABLE YEAR; TO PROVIDE THAT NO MORE THAN 75 POINTS MAY BE EARNED IN ANY ONE CATEGORY FOR WHICH POINTS MAY BE AWARDED; AND FOR RELATED PURPOSES.

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

SECTION 1. (1) As used in this section, the term "volunteer" means a member of a volunteer fire department or a volunteer reserve law enforcement officer:

(a) Who serves without compensation except for nominal compensation or meals;

(b) Who has been an active member in such capacity for at least three (3) years; and

(c) Who has completed any required certification.

(2) The board of supervisors of any county or the governing authorities of any municipality may, in their discretion, establish and administer a system of awarding points to volunteers within their jurisdiction as provided for in this section so that such volunteers may qualify for the deduction from gross income provided for in Section 27-7-18(3), Mississippi Code of 1972.

(3) In order to qualify for the deduction from gross income provided for in Section 27-7-18(3), Mississippi Code of 1972,
points shall be credited to each volunteer in accordance with the following:

(a) One (1) point shall be credited for each hour of attendance in a training course recognized by the Mississippi Fire Personnel Minimum Standards and Certification Board, State Fire Academy or the Board on Law Enforcement Officer Standards and Training;

(b) One (1) point shall be credited for each hour of in-service type training conducted by the local department or training academy;

(c) One (1) point shall be credited for each full night of sleeping in the station and being available to respond to an alarm;

(d) One (1) point shall be credited for every four (4) hours of standby either in the station or as a part of a rostered duty crew available to respond to an alarm; however, credit for standby can only be given if no credit is received for an alarm;

(e) One (1) point shall be credited for each emergency call to which a volunteer responds;

(f) One (1) point shall be credited for each official company meeting or association committee meeting;

(g) One (1) point shall be credited for every four (4) hours of collateral duties. Collateral duties shall include fund raising activities, fire prevention activities, law enforcement activities, administrative duties, equipment maintenance and work details; and

(h) One (1) point shall be credited for each hour of shift duty performed by a reserve law enforcement officer.

(4) A volunteer who has maintained an active status as a volunteer for at least twenty-five (25) years under a point system established pursuant to this section shall be credited with two hundred fifty (250) points.
(5) A county or municipality that establishes a program under this section shall:

(a) Maintain a record of the points earned by each volunteer during each calendar year;

(b) Provide each volunteer a report identifying the number of points they earned by February 15 of the following year; and

(c) Provide a report to the State Tax Commission that includes the names, addresses and social security numbers, and points earned by volunteers under the program authorized by this section.

(6) Any person claiming the reduction in gross income provided for in Section 27-7-18(3), Mississippi Code of 1972, shall attach a copy of the report provided pursuant to subsection (5)(b) of this section to such person's individual income tax return.

(7) Any person who knowingly makes a false statement or report in order to receive points or otherwise qualify for the deduction in gross income authorized by Section 27-7-18(3), Mississippi Code of 1972, shall be guilty of a felony and, upon conviction thereof, shall, in addition to all other penalties provided by law, be punished by a fine of not more than Five Thousand Dollars ($5,000.00) or by imprisonment for not more than five (5) years, or both.

SECTION 2. Section 27-7-18, Mississippi Code of 1972, is amended as follows:

27-7-18. (1) Alimony payments. In the case of a person described in Section 27-7-15(2)(e), there shall be allowed as a deduction from gross income amounts paid as periodic payments to the extent of such amounts as are includible in the gross income of the spouse as provided in Section 27-7-15(2)(e), payment of which is made within the person's taxable year.
(2) Unreimbursed moving expenses incurred after December 31, 1994, are deductible as an adjustment to gross income in accordance with provisions of the United States Internal Revenue Code, and rules, regulations and revenue procedures thereunder relating to moving expenses, not in direct conflict with the provisions of the Mississippi Income Tax Law.

(3) Amounts paid after December 31, 1998, by a self-employed individual for insurance which constitute medical care for the taxpayer, his spouse and dependents, are deductible as an adjustment to gross income in accordance with provisions of the United States Internal Revenue Code, and rules, regulations and revenue procedures thereunder relating to such payments, not in direct conflict with the provisions of the Mississippi Income Tax Law.

(4) Contributions or payments to a Mississippi Affordable College Savings (MACS) Program account are deductible from gross income as provided in Section 37-155-113. Payments made under a prepaid tuition contract entered into under the Mississippi Prepaid Affordable College Tuition Program are deductible as provided in Section 37-155-17.

(5) In the case of a volunteer who has been credited points under Section 1 of Senate Bill No. 2884, 2003 Regular Session, there shall be allowed as a deduction from gross income an amount equal to One Thousand Dollars ($1,000.00) for every fifty (50) points such volunteer is credited during the taxable year not to exceed Five Thousand Dollars ($5,000.00) per taxable year; however, no more than seventy-five (75) points may be earned in any one (1) category for which points are credited in Section 1 of Senate Bill No. 2884, 2003 Regular Session.

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 of the State of Mississippi prior to the date on which this act becomes effective,
whether such assessments, appeals, suits, claims or actions shall have been begun before the date on which this act becomes effective or shall thereafter be begun; 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 executing of any warrant under said laws prior to the date on which this act becomes effective, and for the imposition of any penalties, forfeitures or claims for failure to comply therewith.

SECTION 4. This act shall take effect and be in force from and after July 1, 2003.