

By: Senator(s) Blackmon, Williamson,
Dawkins, Simmons, Horhn

To: Rules

SENATE CONCURRENT RESOLUTION NO. 589

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

37 BE IT RESOLVED BY THE SENATE OF THE STATE OF MISSISSIPPI, THE
38 HOUSE OF REPRESENTATIVES CONCURRING THEREIN, That the Joint Rules
39 of the Senate and the House are hereby suspended for the purpose
40 of requesting the drafting, introduction, consideration and
41 passage, regardless of any deadlines imposed by said rules, of a
42 bill entitled "AN ACT ENTITLED THE "MISSISSIPPI ARMED FORCES TAX
43 FAIRNESS AND RELIEF ACT OF 2003"; TO AMEND THE MISSISSIPPI INCOME
44 TAX LAW TO PROVIDE SPECIAL TAX BENEFITS AND RULES FOR MEMBERS OF



45 THE ARMED FORCES AND MISSISSIPPI NATIONAL GUARD OR RESERVE SERVING
46 ON QUALIFIED OFFICIAL EXTENDED DUTY WHICH IS AT LEAST 150 MILES
47 FROM THEIR PRINCIPAL RESIDENCE; TO PROVIDE FOR THE EXCLUSION OF
48 CAPITAL GAINS TAXATION OF ANY GAIN FROM THE SALE OF A PRINCIPAL
49 RESIDENCE; TO EXCLUDE FROM GROSS INCOME ANY QUALIFIED MILITARY
50 BENEFITS TO THE MEMBER OR HIS FAMILY INCLUDING DEATH BENEFITS AND
51 HOMEOWNERS ASSISTANCE; TO PROVIDE A DEDUCTION FOR ITEMIZERS AND
52 NONITEMIZERS FOR UNREIMBURSED OVERNIGHT TRAVEL, MEALS AND LODGING
53 EXPENSES FOR ARMED FORCES AND MISSISSIPPI NATIONAL GUARD AND
54 RESERVE MEMBERS WHO MUST TRAVEL MORE THAN 100 MILES FROM HOME AND
55 STAY OVERNIGHT AS PART OF THEIR OFFICIAL DUTIES; TO PROVIDE FOR AN
56 INCOME TAX DEDUCTION AND AN EXEMPTION FOR DISTRIBUTIONS FROM AN
57 EDUCATION INDIVIDUAL RETIREMENT ACCOUNT FOR THE COSTS OF TUITION
58 AND EXPENSES OF ANY MISSISSIPPI RESIDENT FOR ATTENDING THE UNITED
59 STATES MILITARY ACADEMY, THE UNITED STATES NAVAL ACADEMY, THE
60 UNITED STATES AIR FORCE ACADEMY, THE UNITED STATES COAST GUARD
61 ACADEMY OR THE UNITED STATES MERCHANT MARINE ACADEMY; TO WAIVE ANY
62 PENALTY FOR LATE FILING OF STATE INCOME TAX RETURNS BY MEMBERS OF
63 THE ARMED FORCES AND MISSISSIPPI NATIONAL GUARD OR RESERVE SERVING
64 ON QUALIFIED OFFICIAL EXTENDED DUTY; TO AMEND SECTIONS 27-7-15,
65 27-7-16, 27-7-17 AND 27-7-53, MISSISSIPPI CODE OF 1972, IN
66 CONFORMITY THERETO; TO INCLUDE CHILD CARE AND WORK TRANSPORTATION
67 ASSISTANCE PROVIDED UNDER THE TANF PROGRAM FOR DEPENDENTS OF
68 MEMBERS OF THE ARMED FORCES, NATIONAL GUARD OR RESERVE SERVING ON
69 QUALIFIED EXTENDED DUTY AND TO AMEND SECTION 43-17-5, MISSISSIPPI
70 CODE OF 1972, IN CONFORMITY THERETO; TO PROVIDE FOR NONRESIDENT
71 TUITION WAIVERS AND SCHOLARSHIPS FOR ATTENDANCE AT STATE
72 INSTITUTIONS OF HIGHER LEARNING AND PUBLIC COMMUNITY COLLEGES FOR
73 DEPENDENTS OF MEMBERS OF THE ARMED FORCES AND MISSISSIPPI NATIONAL
74 GUARD OR RESERVE SERVING ON QUALIFIED OFFICIAL EXTENDED DUTY; AND
75 FOR RELATED PURPOSES."

